

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

120209-WS

OF

Utilities, Inc. of Florida

Exact Legal Name of Utility
Docket No.: 120209-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2011

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

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UTILITIES, INC. OF FLORIDA - ORANGE COUNTY

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

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UTILITIES, INC. OF FLORIDA - ORANGE COUNTY

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RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	433,577	(22,559)	(A)	411,018	A-5, A-3
2						
3	Utility Land & Land Rights	106	-		106	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	1	(1)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(220,690)	22,675	(B)	(198,015)	A-9, A-3
10						
11	Less: CIAC	46,479	(42,081)	(D)	4,398	A-12, A-3
12						
13	Accumulated Amortization of CIAC	22,171	(15,022)	(E)	7,149	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		24,201	(H)	24,201	A-17, A-3
22						
23	Total Rate Base	281,644	(32,787)		248,857	

Company: Utilities, Inc. of Florida - Orange County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(A) <u>Utility Plant</u>	
2	1. <u>Utility Plant in Service</u>	
3	(a) To correct parent company transportation allocations	(9,464)
4	To correct parent company other allocations during the year based on ERCs	5,552
5	See Schedule A5, column (3) for detail accounts and amounts	
6	Total Allocation Adjustments	(3,912)
7		
8	(b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11	(18,647)
9	See Schedule A5, column (4) for detail accounts and amounts	
10	Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011	(18,647)
11		
12	Total Adjustments to Utility Plant in Service	(22,559)
13		
14	(B) <u>Accumulated Depreciation</u>	
15	1. <u>Utility Plant in Service</u>	
16	(a) To correct parent company transportation allocations	(9,574)
17	To correct parent company other allocations during the year based on ERCs	(15,185)
18	See Schedule A9, column (3) for detail accounts and amounts	
19	Total Allocation Adjustments	(24,759)
20		
21	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	(8,980)
22	See Schedule A9, column (4) for detail accounts and amounts	
23	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	(8,980)
24		
25	<u>Pro-Forma Adjustments</u>	
26	(c) To annualize accumulated depreciation for assets placed in service during the test year	35
27	See Schedule A9, column (5) for detail accounts and amounts	
28	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	35
29		
30	(d) Pro Forma adjustment to rollforward Accumulated Depreciation from 1/1/12 to 12/31/12	11,029
31	See Schedule A9, column (6)	
32		
33	Total Adjustments to Rollforward A/D for 2012	11,029
34		
35	Total Accumulated Depreciation Adjustments	(22,675)
36		
37	(C) <u>Construction Work in Progress</u>	
38	1. To remove from rate base average adjusted construction work in process balance	(1)
39		
40	Total Construction Work in Progress Adjustments	(1)
41		
42	(D) <u>Contributions in Aid of Construction (CIAC)</u>	
43	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	42,081
44	See Schedule A12, page 2 of 2, column (16)	
45	Total Adjustments to Rollover CIAC to 12/31/11	42,081
46		
47	Total CIAC Adjustments	42,081
48		
49	(E) <u>Accumulated Amortization of CIAC</u>	
50	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(12,146)
51	See Schedule A14, page 2 of 2, column (16)	
52	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	(12,146)
53		
54	<u>Pro-Forma Adjustments</u>	
55	2. To annualize amortization for CIAC received during the test year	1
56	See Schedules A14, page 2 of 2, column (17)	
57	Total Adjustments to annualize amortization of CIAC	1
58		
59	3 Pro Forma adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12	
60	See Schedules A14, page 2 of 2, column (18)	(2,877)
61		
62	Total CIAC Amortization Adjustments	(15,022)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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	Water
1	(F) Adjustments to Schedule A-18 affecting Working Capital		
2	Deferred Rate Case Expense Average Balance		
3	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper		
4	average balance for the test year.	(277,718)	
5			
6	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized		
7	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828	
8	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)	
9	Net Adjustment to Deferred Rate Case Expense Balance	1,467	
10			
11	3. Previous Rate Case		
12	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552	
13			
14	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were		
15	effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in		
16	a 13-month average accumulated amortization for the test year of \$50,592.	(50,592)	
17	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	252,960	
18			
19	4. Current Rate Case		
20	To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10	289,035	
21	Net Adjustment to Deferred Rate Case Expense for Current Rate Case	289,035	
22			
23	Net Adjustments to Deferred Rate Case Expense	265,744	
24			
25	Other Miscellaneous Deferred Debits		
26	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and		
27	related Accumulated Amortization	5	
28			
29	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related		
30	Accumulated Amortization	169	
31			
32	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent		
33	7. Heights and Davis Shores	9,424	
34			
35	Net Adjustments to Other Miscellaneous Deferred Debits	9,598	
36			
37	Total Adjustments to Schedule A-18	275,342	
38			
39	(G) Adjustments to Schedule A-19		
40	1. Adjustments to Accumulated Deferred Investment Tax Credit	3,686	
41			
42	2. Adjustments to Notes & Accounts Payable - Associated Companies	271,656	
43			
44	Total Adjustments to Schedule A-19	275,342	
45			
46	(H) Working Capital Adjustment Per Schedule A-17		24,201
47			
48			
49			
50			
51			
52			
53			
54			
55			

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs	382,071
2	To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs	9,423
3		
4	Balance 12/31/08	391,494
5	Additions	(12,309)
6	Retirements	
7	Adjustments	
8		
9	Balance 12/31/09	379,185
10	Additions	6,256
11	Retirements	
12	Adjustments	
13		
14	Balance 12/31/10	385,441
15	Additions	4,185
16	Retirements	
17	Adjustments - Rounding	(1)
18		
19		
20	Balance 12/31/11 per Annual Report	389,625
21	Adjustments - To reconcile to General Ledger - See Note 1	46,003
22		
23	Adjusted 12/31/11 Balance	435,628
24	Adjustments to year-end test year balance:	
25	1. To convert to 13-month average test year.	(1,945)
26	2. Various other adjustments to test year as per Schedule A5, page1.	(22,559)
27		
28	Adjusted 12/31/11 Balance	411,124
29		

Note(s):

1. The 2011 ending balances did not tie to the balances in the 2011 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 2013 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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(3) Adjustments		(5) Adjusted Average	(6) NU&U %	(7) NU&U Amount
			A3 - (A)1.(a)	A3 - (A)1.(b)			
1	INTANGIBLE PLANT						
2	301.1 Organization	7,255		479	7,734		
3	302.1 Franchises	10	54		64		
4	339.1 Other Plant & Misc. Equipment	-			-		
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights	(2,783)		2,783	-		
7	304.2 Structures & Improvements	(275)		275	-		
8	305.2 Collect. & Impound. Reservoirs	-			-		
9	306.2 Lake, River & Other Intakes	-			-		
10	307.2 Wells & Springs	19,452		(19,127)	325		
11	308.2 Infiltration Galleries & Tunnels	-			-		
12	309.2 Supply Mains	-			-		
13	310.2 Power Generation Equipment	-			-		
14	311.2 Pumping Equipment	-			-		
15	339.2 Other Plant & Misc. Equipment	-			-		
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	-			-		
18	304.3 Structures & Improvements	359		(275)	84		
19	310.3 Power Generation Equipment	-			-		
20	311.3 Pumping Equipment - WTP	-			-		
21	320.3 Water Treatment Equipment	34			34		
22	339.3 Other Plant & Misc. Equipment	-			-		
23	TRANSMISSION & DISTRIBUTION PLANT						
24	303.4 Land & Land Rights	-			-		
25	304.4 Structures & Improvements	-			-		
26	311.4 Electric Pumping Equipment - T&D	-			-		
27	330.4 Distr. Reservoirs & Standpipes	3,761			3,761		
28	331.4 Transm. & Distribution Mains	86,868		110,523	197,391		
29	333.4 Services	28,605			28,605		
30	334.4 Meters & Meter Installations	52,108			52,108		
31	335.4 Hydrants	28			28		
32	336.4 Backflow Prevention Devices	298			298		
33	339.4 Other Plant & Misc. Equipment	-			-		
34	GENERAL PLANT						
35	303.5 Land & Land Rights	2,889		(2,783)	106		
36	304.5 Structures & Improvements	118,014		(110,522)	7,492		
37	340.5 Office Furniture & Equipment	33,744	(2,242)		31,502		
38	341.5 Transportation Equipment	13,901	(9,464)		4,437		
39	342.5 Stores Equipment	-			-		
40	343.5 Tools, Shop & Garage Equipment	64,743	3		64,746		
41	344.5 Laboratory Equipment	-	14		14		
42	345.5 Power Operated Equipment	-			-		
43	346.5 Communication Equipment	19,898	(2)		19,896		
44	347.5 Miscellaneous Equipment	-			-		
45	348.5 Other Tangible Plant (See Note 1)	(15,226)	7,725		(7,501)		
46							
47	TOTAL	433,683	(3,912)	(18,647)	411,124	N/A	N/A
48							
49	Note 1:						
50	Includes \$3,676 average balance in Object 1495 - Sewer Plant Allocated. This allocation was made in error and was corrected as part of the allocation						
51	adjustments reflected in column (3) above. Object 1215 - Water Plant Allocated +\$11,400.51 and Object 1495 - Sewer Plant Allocated \$(3,675.72).						

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255
3	302.1 Franchises	10	10	10	10	10	10	10	9	9	9	9	9	9	10
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)
7	304.2 Structures & Improvements	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	359	359	359	359	359	359	359	359	359	359	359	359	359	359
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	320.3 Water Treatment Equipment	34	34	34	34	34	34	34	34	34	34	34	34	34	34
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761	3,761
28	331.4 Transm. & Distribution Mains	86,370	86,370	86,370	86,408	86,566	86,984	87,175	87,175	87,175	87,175	87,175	87,175	87,175	86,868
29	333.4 Services	28,453	28,453	28,453	28,453	28,571	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,605
30	334.4 Meters & Meter Installations	51,657	51,657	51,657	51,889	52,042	52,194	52,270	52,270	52,308	52,308	52,308	52,384	52,460	52,108
31	335.4 Hydrants	28	28	28	28	28	28	28	28	28	28	28	28	28	28
32	336.4 Backflow Prevention Devices	-	-	-	-	-	485	485	485	485	485	485	485	485	298
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	2,889	2,889	2,889	2,889	2,889	2,889	2,889	2,888	2,889	2,888	2,888	2,888	2,888	2,889
36	304.5 Structures & Improvements	118,014	118,017	118,023	118,056	118,049	118,035	118,031	118,021	118,020	117,999	117,981	117,964	117,969	118,014
37	340.5 Office Furniture & Equipment	33,668	33,722	33,776	33,841	33,816	33,759	33,744	33,703	33,797	33,728	33,692	33,638	33,785	33,744
38	341.5 Transportation Equipment	13,471	13,469	13,484	13,337	13,326	14,169	14,092	14,028	14,068	14,015	13,968	14,344	14,937	13,901
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	64,747	64,747	64,748	64,749	64,748	64,746	64,746	64,745	64,742	64,738	64,735	64,732	64,732	64,743
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	19,899	19,899	19,900	19,900	19,899	19,899	19,899	19,897	19,899	19,898	19,897	19,896	19,897	19,898
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant (See Note 1)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)	(15,226)
46															
47	TOTAL	431,783	431,838	431,915	432,137	432,521	434,461	434,631	434,512	434,683	434,534	434,429	434,806	435,628	433,683
48															
49	Note 1:														
50	Includes \$3,676 average balance in Object 1495 - Sewer Plant Allocated. This allocation was made in error and was corrected as part of the allocation adjustments reflected in column (3), Page 1. Object 1215 - Water Plant Allocated +\$11,400.51 and Object 1495 - Sewer Plant Allocated \$(3,675.72).														

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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	N/A	N/A	N/A
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	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER - NOT APPLICABLE	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	-	-	-

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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
1	12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs	153,072
2	To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs	14,464
3	To remove adjustments made per Note 2 of Schedule A-4, TYE 12/31/08 MFRs	(9,651)
4		
5	Balance 12/31/08	157,885
6	Additions	16,176
7	Retirements	
8	Adjustments	
9		
10	Balance 12/31/09	174,061
11	Additions	(25,621)
12	Retirements	(46,613)
13	Adjustments	
14		
15	Balance 12/31/10	101,827
16	Additions	18,057
17	Retirements	
18	Adjustments	
19		
20	Balance 12/31/11 per Annual Report	119,884
21	Adjustments - To reconcile to General Ledger - See Note 1	110,123
22		
23	Adjusted 12/31/11 Balance	230,007
24	Adjustments to year-end test year balance:	
25	1. To convert to 13-month average test year.	(9,317)
26	2. Various other adjustments to test year as per Schedule A9, page1.	(22,675)
27		
28	Adjusted 12/31/11 Balance	198,015
29		
30	Note(s):	
31	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.	

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments				(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	(14,302)		22,036			7,734		
3	302.1 Franchises	1	(1)				-		
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	795		(795)			-		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	306.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	7,107		(9,806)		11	(2,688)		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	-					-		
13	310.2 Power Generation Equipment	-					-		
14	311.2 Pumping Equipment	(13,952)		13,952			-		
15	339.2 Other Plant & Misc. Equipment	-					-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	-					-		
18	304.3 Structures & Improvements	23		(93)		3	(67)		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	19,184		(19,184)			-		
21	320.3 Water Treatment Equipment	854		(810)		2	46		
22	339.3 Other Plant & Misc. Equipment	-					-		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	-					-		
25	304.4 Structures & Improvements	-					-		
26	311.4 Electric Pumping Equipment - T&D	-					-		
27	330.4 Distr. Reservoirs & Standpipes	941				101	1,042		
28	331.4 Transm. & Distribution Mains	47,975		8,991		6	4,597	61,569	
29	333.4 Services	13,581				2	717	14,300	
30	334.4 Meters & Meter Installations	39,463		311		16	1,614	41,404	
31	335.4 Hydrants	20				1	1	21	
32	336.4 Backflow Prevention Devices	7				11	32	50	
33	339.4 Other Plant & Misc. Equipment	-					-		
34	GENERAL PLANT								
35	303.5 Land & Land Rights	-					-		
36	304.5 Structures & Improvements	19,792	(4,415)	(15,023)			354		
37	340.5 Office Furniture & Equipment	18,317	(8,911)				9,406		
38	341.5 Transportation Equipment	11,376	(9,574)				1,802		
39	342.5 Stores Equipment	-					-		
40	343.5 Tools, Shop & Garage Equipment	52,195	(1,817)	459		3,951	54,788		
41	344.5 Laboratory Equipment	-	(14)				(14)		
42	345.5 Power Operated Equipment	-					-		
43	346.5 Communication Equipment	21,074	(27)	(1,517)			19,530		
44	347.5 Miscellaneous Equipment	-					-		
45	348.5 Other Tangible Plant	(3,761)		(7,501)			(11,262)		
46									
47	TOTAL	220,650	(24,759)	(8,980)	35	11,029	198,015	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 - Orange County
Docket No.: 120209-W5
Schedule Year Ended: December 31, 2011
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 Markwell

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)
3	302.1 Franchises	-	-	-	-	-	1	1	1	1	1	1	1	1	1
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	717	730	743	756	769	782	796	808	821	834	847	860	873	795
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	6,588	6,674	6,761	6,847	6,934	7,020	7,107	7,193	7,280	7,366	7,453	7,539	7,626	7,107
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	17	18	19	20	21	22	23	23	24	25	26	27	28	23
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	18,919	18,963	19,008	19,052	19,096	19,140	19,184	19,228	19,273	19,317	19,361	19,405	19,449	19,184
21	320.3 Water Treatment Equipment	825	830	835	840	844	849	854	859	864	869	874	878	883	854
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	890	898	907	915	924	932	941	949	957	966	974	983	991	941
28	331.4 Transm. & Distribution Mains	46,964	47,132	47,300	47,467	47,636	47,804	47,975	48,143	48,312	48,482	48,651	48,820	48,989	47,975
29	333.4 Services	13,224	13,283	13,342	13,401	13,461	13,521	13,581	13,640	13,700	13,760	13,820	13,879	13,939	13,581
30	334.4 Meters & Meter Installations	38,672	38,803	38,932	39,064	39,196	39,328	39,461	39,595	39,728	39,860	39,994	40,127	40,260	39,463
31	335.4 Hydrants	19	19	19	19	19	19	20	20	20	20	20	20	20	20
32	336.4 Backflow Prevention Devices	-	-	-	-	-	3	5	8	11	13	16	19	22	7
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	304.5 Structures & Improvements	17,991	18,293	18,598	18,901	19,200	19,496	19,796	20,094	20,396	20,689	20,984	21,279	21,582	19,792
37	340.5 Office Furniture & Equipment	16,605	16,913	17,217	17,526	17,795	18,055	18,327	18,584	18,916	19,152	19,410	19,660	19,971	18,317
38	341.5 Transportation Equipment	11,289	11,350	11,422	11,335	11,388	11,389	11,408	11,486	11,523	11,563	11,612	10,998	11,125	11,376
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	50,190	50,525	50,860	51,196	51,530	51,863	52,198	52,531	52,864	53,195	53,527	53,859	54,194	52,195
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	20,079	20,245	20,411	20,577	20,742	20,908	21,074	21,240	21,406	21,571	21,737	21,903	22,069	21,074
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)	(3,761)
46															
47	TOTAL	210,974	212,661	214,359	215,901	217,540	219,117	220,736	222,387	224,081	225,668	227,292	228,242	230,007	220,690

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs	(46,633)
2	To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs	42,869
3		
4	Balance 12/31/08	(3,764)
5	Additions	
6	Retirements	
7	Adjustments - BB Adjustment with Seminole County	(42,869)
8		
9	Balance 12/31/09	(46,633)
10	Additions	
11	Retirements	
12	Adjustments - COA	42,868
13		
14	Balance 12/31/10	(3,765)
15	Additions	200
16	Retirements	
17	Adjustments - Allocation of UIF Cost Center	(29,733)
18		
19		
20	Balance 12/31/11 per Annual Report	(33,298)
21	Adjustments - To reconcile to General Ledger - See Note 1	(13,135)
22		
23	Adjusted 12/31/11 Balance	(46,433)
24	Adjustments to year-end test year balance:	
25	1. To convert to 13-month average test year.	(46)
26	2. Various other adjustments to test year as per Schedule A12, page1.	42,081
27		
28	Adjusted 12/31/11 Balance	(4,398)
29		
30	Note(s):	
31	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

Schedule: A-12

Page 1 of 2

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Preparer: Kirsten Markwell

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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) Adjustments A3 - (D) 1.	(4) Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	8,480	(787)	7,693
8				
9	Contributed Lines	13,692	-	13,692
10				
11	Other - Contributed Property/Connection Fees	(68,651)	42,868	(25,783)
12				
13				
14	Total	<u>(46,479)</u>	<u>42,081</u>	<u>(4,398)</u>
15				
16				
17	WASTEWATER - NOT APPLICABLE			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees			
26				
27	Other - Contributed Property/Connection Fees			
28				
29				
30	Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (D)1	(17) Adjustments A3 - (D)1	(18) Adjusted Balance
1	WATER																	
2	CIAC-WTR RES CAP FEE																	-
3	CIAC-WTR PLT MOD FEE																	-
4	SUB-TOTAL PLANT FEES																	-
5																		-
6	CIAC-WTR.TRANS & DISTR MAINS	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692			13,692
7	SUB-TOTAL MAINS	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692			13,692
8																		-
9	CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP P	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000			1,000
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	84	84	84	84	84	84	84	84	84	84	84	84	84	84			84
11	CIAC-WTR.WELLS & SPRINGS	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188			3,188
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021		(5,021)	-
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP																5,021	5,021
14	CIAC-WTR.WATER TREATMENT EQPT	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)		42,868	830
15	CIAC-WTR.DIS RESV & STNDPIPES	541	541	541	541	541	541	541	541	541	541	541	541	541	541			541
16	CIAC-WTR.HYDRANTS	5	5	5	5	5	5	5	5	5	5	5	5	5	5			5
17	CIAC- OTHER TANGIBLE PLT WATER	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)			(36,452)
18	SUB-TOTAL CONTRIBUTED PROPERTY	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)		42,868	(25,783)
19																		-
20	CIAC-WTR.SERVICE LINES	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328		(787)	2,541
21	CIAC-WTR.METERS	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255			4,255
22	CIAC-WTR.METER INSTALLATIONS	43	43	43	43	43	43	43	43	43	43	43	43	43	43			43
23	CIAC-WATER-TAP	550	550	550	750	750	750	750	750	750	750	750	750	750	704			704
24	CIAC-WTR.PLT MTR FEE	150	150	150	150	150	150	150	150	150	150	150	150	150	150			150
25	SUB-TOTAL TAPS & METERS	8,326	8,326	8,326	8,526	8,526	8,526	8,526	8,526	8,526	8,526	8,526	8,526	8,526	8,480		(787)	7,693
26																		-
27	TOTAL WATER CIAC	(46,633)	(46,633)	(46,633)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,433)	(46,479)		42,081	(4,398)
28																		-
29																		-
30																		-
31	WASTEWATER - NOT APPLICABLE																	
32	CIAC-SWR RES CAP FEE																	-
33	CIAC-SWR PLT MOD FEE																	-
34	SUB-TOTAL PLANT FEES																	-
35																		-
36	CIAC-FORCE MAINS																	-
37	CIAC-GRAVITY MAINS																	-
38	CIAC-SWR MANHOLES																	-
39	SUB-TOTAL MAINS																	-
40																		-
41	CIAC-STRUCT/IMPRV PUMP PLT LS																	-
42	CIAC-STRUCT/IMPRV TREATMENT PLANT																	-
43	CIAC-STRCT/IMP GEN PLT																	-
44	CIAC-POWER GEN EQUIP PUMP PLT																	-
45	CIAC-POWER GEN EQUIP TREAT PLT																	-
46	CIAC- TREAT/DISP EQUIP LAGOON																	-
47	CIAC- TREAT/DISP EQUIP TRT PLT																	-
48	CIAC- OUTFALL LINES																	-
49	SUB-TOTAL CONTRIBUTED PROPERTY																	-
50																		-
51	CIAC-SERVICES TO CUSTOMERS																	-
52	CIAC-SEWER-TAP																	-
53	SUB-TOTAL TAPS																	-
54																		-
55	CIAC-REUSE SERVICES																	-
56	CIAC- REUSE MGMT FEE																	-
57	SUB-TOTAL REUSE RES CAP FEE																	-
58																		-
59	TOTAL WASTEWATER CIAC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-13
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	27,792
2	Additions	(1,843)
3	Retirements	
4	Adjustments	
5		
6	Balance 12/31/09	25,949
7	Additions	(2,542)
8	Adjustments - COA	2,824
9		
10	Balance 12/31/10	26,231
11	Additions	(2,563)
12	Retirements	
13	Adjustments - Allocation of UIF Cost Center	2,405
14	Adjustments - Rounding	1
15		
16	Balance 12/31/11 per Annual Report	26,074
17	Adjustments - To reconcile to General Ledger - See Note 1	(5,229)
18		
19	Adjusted 12/31/11 Balance	20,845
20	Adjustments to year-end test year balance:	
21	1. To convert to 13-month average test year.	1,326
22	2. Various other adjustments to test year as per Schedule A14, page1.	(15,022)
23		
24	Adjusted 12/31/11 Balance	7,149
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 Schedule: A-19

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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.	(4) Adjustments			(6) Adjusted Average
			(3) A3 - (E) 1.	(4) A3 - (E) 2.	(5) A3 - (E) 3.	
1	WATER					
2						
3	Plant Capacity Fees	-	-	-	-	-
4						
5	Line/Main Extension Fees					-
6						
7	Tapping & Meter Installation Fees	6,408	(3,733)	1	321	2,997
8						
9	Contributed Lines	8,370	(5,501)	-	318	3,187
10						
11	Other - Contributed Property	7,393	(2,912)	-	(3,516)	965
12						
13						
14	Total	22,171	(12,146)	1	(2,877)	7,149
15						
16						
17	WASTEWATER - NOT APPLICABLE					
18						
19	Plant Capacity Fees					
20						
21	Line/Main Extension Fees					
22						
23	Contributed Lines					
24						
25	Other - Tap Fees					
26						
27	Other - Contributed Property					
28						
29						
30	Total	N/A	N/A	N/A	N/A	N/A

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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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.

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

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (E) 1.	(17) Adjustments A3 - (E) 2.	(18) Adjustments A3 - (E) 3.	(19) Adjusted Balance
1	WATER																		
2	ACC AMORT WATER RES CAP FEE-NC																		
3	ACC AMORT WATER PLT MOD FEE-NC																		
4	SUB-TOTAL PLANT FEES																		
5																			
6	ACC AMORT TRANS & DISTR MAINS	8,211	8,237	8,264	8,290	8,317	8,344	8,370	8,397	8,423	8,450	8,477	8,503	8,530	8,370	(5,501)		318	3,187
7	SUB-TOTAL MAINS	8,211	8,237	8,264	8,290	8,317	8,344	8,370	8,397	8,423	8,450	8,477	8,503	8,530	8,370	(5,501)		318	3,187
8																			
9	ACC AMORT-ORGANIZATION	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	462			(409)
10	ACC AMORT STRUCT & IMPRV SRC	639	642	644	647	650	652	655	658	660	663	665	668	671	655	(384)		31	302
11	ACC AMORT STRUCT & IMPRV - WTP	611	25	26	26	26	26	26	27	27	27	27	28	28	72	(3)		3	72
12	ACC AMORT WELLS & SPRINGS	1,267	1,276	1,285	1,294	1,303	1,311	1,320	1,329	1,338	1,347	1,356	1,365	1,373	1,320	(400)		106	1,026
13	ACC AMORT ELECTRIC PUMP EQUIP S of S	2,930	2,951	2,972	2,993	3,013	3,034	3,055	3,076	3,097	3,118	3,139	3,160	3,181	3,055	(3,055)			-
	ACC AMORT ELECTRIC PUMP EQUIP WTP															2,147		251	2,398
14	ACC AMORT ELEC PUMP EQP TRANS DIST																		-
15	ACC AMORT WATER TREATMENT EQPT	498	501	504	507	510	513	516	520	523	526	529	532	535	516	(210)		38	344
16	ACC AMORT DIS RESV & STNDPIPES	258	259	260	261	262	264	265	266	267	268	270	271	272	265	(135)		15	145
17	ACC AMORT HYDRANTS	4	4	4	4	4	4	4	4	4	4	4	4	4	4	(3)			1
18	ACC AMORT OTHER TANG PLT WATER	4,199	3,896	3,592	3,288	2,984	2,681	2,377	2,073	1,769	1,465	1,162	858	554	2,377	(1,331)		(3,960)	(2,914)
19	SUB-TOTAL CONTRIBUTED PROPERTY	9,535	8,683	8,416	8,149	7,881	7,614	7,347	7,082	6,814	6,547	6,281	6,015	5,747	7,393	(2,912)		(3,516)	965
20																			
21	ACC AMORT SERVICE LINES	2,168	2,175	2,182	2,189	2,195	2,202	2,209	2,216	2,223	2,230	2,237	2,244	2,251	2,209	(1,484)		83	808
22	ACC AMORT METERS	3,744	3,762	3,780	3,797	3,815	3,833	3,851	3,868	3,886	3,904	3,922	3,939	3,957	3,851	(2,019)		213	2,045
23	ACC AMORT METER INSTALLATIONS	39	39	39	39	39	40	40	40	40	40	41	41	41	40	(21)		2	21
24	ACC AMORT WATER CIAC TAP	288	289	290	292	293	295	297	298	300	301	303	304	306	297	(209)	1	19	108
25	ACC AMORT WATER PLT METER FEE-NC	9	10	10	10	11	11	11	12	12	12	12	13	13	11			4	15
26	SUB-TOTAL TAPS & METERS	6,248	6,275	6,301	6,327	6,353	6,381	6,408	6,434	6,461	6,487	6,515	6,541	6,568	6,408	(3,733)	1	321	2,997
27																			
28	TOTAL WATER CIAC AMORTIZATION	23,994	23,195	22,981	22,766	22,551	22,339	22,125	21,913	21,698	21,484	21,273	21,059	20,845	22,171	(12,146)	1	(2,877)	7,149
29																			
30																			
31	WASTEWATER - NOT APPLICABLE																		
32	ACC AMORT SEWER RES CAP FEE - NC																		
33	ACC AMORT SEWER PLT MOD FEE - NC																		
34	SUB-TOTAL PLANT FEES																		
35																			
36	ACC AMORT-SEWER FORCE MAINS																		
37	ACC AMORT-SEWER GRAVITY MAINS																		
38	ACC AMORT-SWR MANHOLES																		
39	SUB-TOTAL MAINS																		
40																			
41	ACC AMORT ORGANIZATION																		
42	ACC AMORT-STRUCT/IMPRV PUMP PLT LS																		
43	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT																		
44	ACC AMORT-STRCT/IMP GEN PLT																		
45	ACC AMORT PWR GEN EQP COLL																		
46	ACC AMORT PWR GEN EQP TREAT																		
47	ACC AMORT- TREAT/DISP EQUIP LAGOON																		
48	ACC AMORT- TREAT/DISP EQUIP TRT PLT																		
49	ACC AMORT- OUTFALL LINE																		
50	SUB-TOTAL CONTRIBUTED PROPERTY																		
51																			
52	ACC AMORT SEWAGE SERVICE LINES																		
53	ACC AMORT SEWER TAP																		
54	SUB-TOTAL TAPS																		
55																			
56	ACC AMORT-REUSE SERVICES																		
57	ACC AMORT-REUSE TAP																		
58	ACC AMORT-MGMT FEE-NC																		
59	SUB-TOTAL REUSE																		
60																			
61	TOTAL WASTEWATER CIAC AMORTIZATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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,
- 2 Docket #031006-WS.
- 3
- 4 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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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	Year-End Balance Water
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A
2	Additions	
3	Retirements	
4	Adjustments	
5		
6	Balance 12/31/09	-
7	Additions	
8	Adjustments	
9		
10	Balance 12/31/10	-
11	Additions	
12	Adjustments	
13		
14	Adjusted 12/31/11 Balance	<u>N/A</u>
15		
16		
17		
18	<u>TEST YEAR AVERAGE BALANCE</u>	
19		
20	Beginning Balance - December 31, 2010	N/A
21	January	
22	February	
23	March	
24	April	
25	May	
26	June	
27	July	
28	August	
29	September	
30	October	
31	November	
32	Ending Balance December 31, 2011	
33		
34	Average Test Year Balance - 13 Months	<u>N/A</u>

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	Final Rates			
2	Current and Accrued Assets:			
3	Cash			85,359
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
5	Miscellaneous current and accrued assets			4,070
6	Deferred Rate Case Expense			543,462
7	Material and Supplies			6,680
8	Miscellaneous Deferred Debits			29,095
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(149,967)
12	Accrued Taxes			(111,680)
13	Accrued Interest			(8,757)
14	Miscellaneous Current and Accrued Liabilities and Credits			(84,530)
15				
16	Equals working capital (Balance Sheet Approach)			\$ 755,640
17				
18	Allocation to Water & Sewer	\$ 24,201	\$ -	
19				
20				
21	Allocation Methodology based on number of ERCs at the end of the test year:	<u>12/31/11 ERCs</u>	<u>% of Total</u>	<u>Allocated Working Capital</u>
22	Marion County - Water	527.6	5.66%	\$ 42,775
23	Marion County - Wastewater	76.2	0.82%	\$ 6,178
24	Orange County - Water	298.5	3.20%	\$ 24,201
25	Pasco County - Water	2,883.0	30.93%	\$ 233,736
26	Pasco County - Wastewater	1,137.0	12.20%	\$ 92,181
27	Pinellas County - Water	430.1	4.61%	\$ 34,870
28	Seminole County - Water	2,592.5	27.82%	\$ 210,184
29	Seminole County - Wastewater	1,375.5	14.76%	\$ 111,517
30	TOTAL UIF	<u>9,320.4</u>	<u>1.0</u>	<u>755,640.3</u>
31				
32				
33	Interim Rates			
34	Current and Accrued Assets:			
35	Cash			85,359
36	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
37	Miscellaneous current and accrued assets			4,070
38	Deferred Rate Case Expense			254,427
39	Material and Supplies			6,680
40	Miscellaneous Deferred Debits			29,095
41				
42	Less: Current and Accrued Liabilities			
43	Accounts Payable			(149,967)
44	Accrued Taxes			(111,680)
45	Accrued Interest			(8,757)
46	Miscellaneous Current and Accrued Liabilities			(84,530)
47				
48	Equals working capital (Balance Sheet Approach)			\$ 466,605
49				
50	Allocation to Water & Sewer	\$ 14,944	\$ -	
51				
52	Allocation Methodology based on UIF number of ERCs at the end of the test year:	<u>12/31/11 ERCs</u>	<u>% of Total</u>	<u>Working Capital</u>
53	Marion County - Water	527.6	5.66%	\$ 26,413
54	Marion County - Wastewater	76.2	0.82%	\$ 3,815
55	Orange County - Water	298.5	3.20%	\$ 14,944
56	Pasco County - Water	2,883.0	30.93%	\$ 144,331
57	Pasco County - Wastewater	1,137.0	12.20%	\$ 56,921
58	Pinellas County - Water	430.1	4.61%	\$ 21,532
59	Seminole County - Water	2,592.5	27.82%	\$ 129,788
60	Seminole County - Wastewater	1,375.5	14.76%	\$ 68,861
61	TOTAL UIF	<u>9,320.4</u>	<u>1.0</u>	<u>466,605.0</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) April-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant In Service	13,562,349	13,571,701	13,588,647	13,620,546	13,667,449	13,715,061	13,731,147	13,745,110	13,758,629	13,794,745	13,830,614	13,854,876	13,906,677	13,718,273		13,718,273
2	Construction Work in Progress				162							23	114		23		23
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	13,987,477	14,006,830	14,023,775	14,055,837	14,102,577	14,150,189	14,166,275	14,180,239	14,193,757	14,229,874	14,265,765	14,290,119	14,341,805	14,153,424		14,153,424
5	Less: Accumulated Depreciation	(3,002,413)	(3,051,881)	(3,085,781)	(3,134,044)	(3,173,923)	(3,209,778)	(3,254,984)	(3,304,885)	(3,347,680)	(3,392,916)	(3,441,286)	(3,467,574)	(3,482,999)	(3,257,703)		(3,257,703)
6																	
7	NET UTILITY PLANT	10,985,064	10,954,948	10,937,995	10,921,792	10,928,654	10,940,411	10,911,292	10,875,353	10,846,077	10,836,958	10,824,480	10,822,545	10,858,806	10,895,721		10,895,721
8																	
9	Cash	61,776	215,954	111,243	102,547	174,303	84,154	98,904	60,615	95,302	61,980	12,858	20,319	9,913	85,359		85,359
10	Accounts Receivable (net)	462,245	284,021	389,653	439,676	462,073	530,515	477,137	450,885	439,641	480,278	455,015	440,296	453,374	441,908		441,908
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	6,229,076	6,087,660	6,140,440	6,109,037	6,088,002	6,237,310	6,289,123	6,373,195	6,435,718	6,428,295	6,542,368	6,444,227	6,399,264	6,292,593		6,292,593
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	7,032	7,029	7,039	7,046	7,046	7,032	7,028	7,013	6,997	6,974	6,948	6,929	2,728	6,680		6,680
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070		4,070
19																	
20	TOTAL CURRENT ASSETS	6,764,198	6,578,734	6,652,444	6,662,376	6,735,494	6,863,080	6,876,263	6,895,779	6,981,729	6,981,597	7,021,059	6,915,841	6,869,349	6,830,610		6,830,610
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)	358,871	343,412	327,957	312,501	297,040	281,576	266,116	253,376	246,883	240,387	233,894	227,404	220,919	277,718	265,744	543,462
27	Other Miscellaneous Deferred Debits (Note 1)	12,094	10,297	8,500	23,267	23,190	25,262	25,185	21,768	21,438	21,109	20,779	20,449	20,120	19,497	9,598	29,095
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	370,965	353,709	336,456	335,768	320,229	306,839	291,301	275,144	268,322	261,496	254,673	247,853	241,039	297,215	275,342	572,557
31																	
32	TOTAL ASSETS	18,120,228	17,887,391	17,926,895	17,919,936	17,984,378	18,110,330	18,078,856	18,046,277	18,096,127	18,080,051	18,100,212	17,986,239	17,969,194	18,023,547	275,342	18,298,889
33																	
34	Notes:																
35	1. See Schedule A-3, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(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	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441		8,532,441
4	Retained Earnings	(894,783)	(907,076)	(884,984)	(950,005)	(826,564)	(716,098)	(771,623)	(748,162)	(728,039)	(772,347)	(792,182)	(746,203)	(728,713)	(805,137)		(805,137)
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,837,658	7,825,365	7,847,456	7,782,435	7,905,876	8,016,342	7,960,817	7,984,279	8,004,402	7,960,094	7,940,259	7,986,237	8,003,727	7,927,304		7,927,304
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	324,528	159,308	157,081	193,633	114,959	109,459	113,639	115,987	130,421	138,282	157,230	119,557	115,484	149,967		149,967
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	271,656	7,727,456
19	Customer Deposits	63,353	65,573	66,473	68,641	69,198	71,074	71,670	72,789	74,308	74,642	75,207	76,075	77,458	71,266		71,266
20	Accrued Taxes	83,717	33,296	58,817	85,109	111,493	137,592	164,077	111,748	138,916	166,193	193,913	77,415	89,552	111,680		111,680
21	Current Portion Long Term Debt																
22	Accrued Interest	7,419	7,680	7,887	8,123	8,278	8,523	8,726	8,983	9,228	9,433	9,617	9,837	10,107	8,757		8,757
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits	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		84,530
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,019,347	7,806,186	7,830,588	7,895,835	7,844,259	7,866,977	7,898,443	7,849,837	7,893,203	7,928,881	7,976,298	7,823,214	7,832,931	7,882,000	271,656	8,153,656
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	99,742	99,545	99,349	99,153	98,956	98,760	98,564	98,367	91,888	91,692	91,496	91,299	88,747	95,966	3,686	99,652
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CR. & OPER. RESERVES	96,794	96,597	96,401	96,205	96,008	95,812	95,616	95,419	88,940	88,744	88,548	88,351	85,799	93,018	3,686	96,704
34																	
35	Contributions in Aid of Construction	3,640,884	3,640,884	3,641,284	3,641,484	3,641,484	3,641,684	3,641,684	3,641,684	3,641,684	3,641,684	3,641,684	3,642,254	3,642,254	3,641,587		3,641,587
36	Less: Accum. Amortization of CIAC	(2,463,410)	(2,470,614)	(2,477,819)	(2,485,024)	(2,492,228)	(2,499,434)	(2,506,639)	(2,513,844)	(2,521,050)	(2,528,255)	(2,535,460)	(2,542,667)	(2,548,098)	(2,506,503)		(2,506,503)
37																	
38	Accumulated Deferred Income Taxes	988,956	988,973	988,985	989,001	988,979	988,948	988,935	988,902	988,948	988,904	988,883	988,849	952,581	986,142		986,142
39																	
40	Total Equity Capital and Liabilities	18,120,228	17,887,391	17,926,895	17,919,936	17,984,378	18,110,330	18,078,856	18,046,277	18,096,127	18,080,051	18,100,212	17,986,239	17,969,194	18,023,547	275,342	18,298,889

NET OPERATING
INCOME

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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	115,683	175	115,858	39,734 (A)	155,592	B-4, B-3
2							
3	Operation & Maintenance	89,748	3,132	92,880	7,743 (B)	100,623	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	23,397	(5,385)	18,012	34 (C), (D)	18,046	B-13, B-3
6							
7	Amortization/Other Expense	-	2,015	2,015	- (E)	2,015	B-3
8							
9	Taxes Other Than Income	5,683	2,498	8,181	1,969 (F)	10,150	B-15, B-3
10							
11	Provision for Income Taxes	18	(4,698)	(4,680)	11,285 (G)	6,605	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	118,846	(2,438)	116,408	21,031	137,439	
14							
15	NET OPERATING INCOME	(3,162)	2,613	(549)	18,703	18,153	
16							
17							
18	RATE BASE	281,644	(32,787)	248,857		248,857	
19							
20							
21	RATE OF RETURN	--	%	--	%	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
1	(A) Adjustments to Revenues	
2	<u>Test Year Revenues</u>	
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments	
4	Total Revenues per B4 prior to adjustments	115,683
5	Adjustment to remove Accrued Revenues per B4	(177)
6	Adjustment to remove CIAC recorded as Other Water Revenues	(150)
7	Test Year Adjusted Revenues prior to Annualizing Revenues	115,356
8		
9	(2) Annualized Revenue	
10	To calculate test year revenues based on current rates	
11	Annualized water revenues per Schedule E-2, p2	\$115,858
12	Test Year Adjusted Revenues per above	115,356
13	Adjustment required to annualize revenues	\$502
14		
15	<u>Pro-Forma Adjustments</u>	
16	(3) <u>Revenue Increase</u>	
17	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	39,734
18		
19	Total Adjustments to Revenues	39,909
20		
21	(B) Adjustments to Operations & Maintenance (O&M) Expenses	
22	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B5, Col. (3) for detail accounts and amounts	
23	Total parent companies allocation correction	1,133
24		1,133
25		
26	(2) Adjustments to Amortization of Deferred Assets	
27	(a) Adjustments to Rate Case Expense	
28	To adjust previous rate case amortization to approved yearly amount	
29	Per Order No. PSC-10-0585-PAA-WS	2,399
30	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole	-
31	666 - Regulatory Commission Expense - Rate Case Amort. Adjustment	2,399
32		
33	(3) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals, reversals and posting errors if applicable	
34	Crescent Heights per bills	37,288
35	Davis Shores per bills	7,517
36	Total Expense per bills	44,805
37	Purchased Water Expense per G/L	45,205
38	610 - Purchased Water Expense Adjustment	(400)
39		
40		
41	Total Test Year Adjustments to O&M	3,132
42		
43	<u>Pro-Forma Adjustments</u>	
44	(4) To adjust for pay increases in 2012 and scheduled for April 2013	
45	601 Salary & Wages	1,697
46	603 Salary & Wages - Officers	220
47	604 Employee Pensions & Benefits	459
48	Adjustments for Pay Increase - Pro Forma Adjustment	2,376
49		
50	(5) To reflect the increase in wholesale cost of 2011 water gallons purchased from Orlando Utilities Commission and Orange County Utilities based on their current rates effective 10/01/12	
51	Crescent Heights System	-
52	Davis Shores System	289
53	610 - Purchased Water Expense Adjustment	289
54		
55		
56	(6) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule	450
57	635 Contractual Services - Testing	450
58		
59	(7) Amortization of Deferred Costs	
60	(a) Amortization of rate case expense per Schedule B-10	4,628
61	666 Adjustments for Deferred Costs - Pro Forma Adjustment	4,628
62		
63	Total Pro Forma Adjustments to O&M (See Schedule B5, column (6))	7,743
64		
65	Total Adjustments to O&M Expenses	10,875

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Orange County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []
 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.

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

Line No.	Description	Water
1	(C) Adjustments to Depreciation Expense:	
2	(1) (a) To correct parent company transportation allocations	(536)
3	(b) To correct parent company other allocations during the year based on ERCs	(528)
4	(See Schedule B13, column (3) for account breakdown)	(1,064)
5		
6	(2) To rollforward depreciation expense & correct depreciation rates	(4,792)
7	(See Schedule B13, column (4) for account breakdown)	
8		
9	Total Test Year Adjustments to Depreciation Expense	(5,856)
10		
11	Pro-Forma Adjustments	
12	(3) To annualize depreciation expense for assets placed in service during the test year	35
13	(See Schedule B13, column (5) for account breakdown)	
14		
15	Total Pro Forma Adjustments	35
16		
17	Total Adjustments to Depreciation Expenses	(5,821)
18		
19	(D) Amortization of CIAC	
20	(1) To rollforward amortization of CIAC & correct amortization rates	
21	WATER	
22	AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY	251
23	AMORT ELEC PUMP EQP WATER TREATMENT	(95)
24	AMORT OTHER TANG PLT WATER	315
25	See Schedule B13, column (4)	
26	Amortization Expense Rollover	471
27		
28	Total Test Year Adjustments to Amortization of CIAC	471
29		
30	Pro-Forma Adjustments	
31	(2) To annualize amortization for CIAC received during the test year	
32	AMORT WATER TAP	(1)
33	See Schedule B13, column (5)	
34	Annualization of Amortization Expense	(1)
35		
36	Total Pro Forma Adjustments	(1)
37		
38	Total Adjustments to CIAC Amortization Expense	470
39		
40	(E) Adjustments to Amortization/Other Expense	
41	(1) To reflect yearly amortization of the dismantlement of Crescent Heights/Davis Shores Water Treatment Plants	
42		
43	Loss incurred in 7/2001 - \$8,691	630
44	Loss incurred in 7/2003 - \$19,127	1,385
45	Total Loss of \$27,818 amortized over 13.8 years	2,015
46		
47	(F) Taxes Other Than Income (TOTI)	
48	Test Year Adjustments	
49	(1) Personal Property Tax	
50	(a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base	(171)
51	Total Personal Property Tax Adjustment	(171)
52		
53	(2) Real Estate Tax	
54	(a) Correction of allocated taxes per books	(1)
55	Total Real Estate Tax Adjustment	(1)

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
1	(3) Regulatory Assessment Fees (RAF)	
2	(a) Calculate RAFs based on Adjusted Test Year Revenues	
3	Test Year Adjusted Revenues	115,356
4	(b) Calculate RAFs for Annualized Revenues	
5	Annualized Revenues Adjustment	502
6	Total Test Year Adjusted Revenues	115,858
7	RAF Rate	4.5%
8	Adjusted Test Year RAF	5,214
9	Deduct: Test Year RAF per books	(2,544)
10	Total Regulatory Assessment Fee Adjustment	2,670
11		
12	Total Test Year Adjustments to TOTI	2,498
13		
14	<u>Pro Forma Adjustments</u>	
15	(4) Regulatory Assessment Fees (RAF)	
16	(a) Calculate RAFs on Additional Revenues Requested	
17	Additional Revenues Requested	39,734
18	RAF Rate	4.5%
19	Pro Forma Adjustment to RAF	1,788
20		
21	(5) Payroll Taxes	
22	(a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013	181
23	Total Payroll Tax Adjustment	181
24		
25	Total Pro Forma Adjustments to TOTI	1,969
26		
27	Total Adjustments to TOTI	4,467
28		
29	(G) <u>Provision for Income Taxes</u>	
30	(1) Adjusted taxes prior to revenue increase	(4,680)
31		
32	(2) To calculate additional taxes due to requested revenue adjustments	11,285
33		
34	Total Adjustments to Provision for Income Taxes	6,605

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	111,705	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	433	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	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
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 (See 1. below)	177	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	
16	TOTAL WATER SALES	112,315	TOTAL SEWER SALES	N/A
17				
20	471 Misc. Service Revenues	3,368	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	-
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES (See 2. below)	3,368	TOTAL OTHER SEWER REVENUES	N/A
28				
29	TOTAL WATER OPERATING REVENUES	115,683	TOTAL SEWER OPERATING REVENUES	N/A
30				
31	ADJUSTMENTS:			
32	1. To remove accrued revenues from the test year	(177)		-
33				
34	2. To reclassify CIAC charges booked to Other Water Revenues	(150)		
35				
36				
37	Adjusted Revenues prior to Annualization.	115,356		N/A
38				
39	3. Annualization Adjustment for Final Proposed Rates	\$502		-
40				
41	Final Annualized Revenues prior to Rate Increase	115,858		N/A
42				
43	3. (Int.) - Annualization Adjustment for Interim	\$502		N/A
44				
45	Interim Annualized Revenues prior to Rate Increase	\$115,858		N/A
46				
47	Notes:			
48	1. Adjustment to remove accrued revenues to reflect 12 months actual billings.			
49	2. Adjustment to remove Meter Connection Fees of \$150.00 incorrectly included in Other Charges rather than in CIAC as per Schedule E-			
50	5, Page 1 of 1.			
51	3. Adjustment to annualize revenues based on test year number of bills and consumption.			

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange Co
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Schedule: B-5
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments				(7) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3)	(6) B3 - (B)(4)(5)(6)&(7)	
1	601 Salaries & Wages - Employees	18,852				1,697	20,549
2	603 Salaries & Wages - Officers, Etc.	2,441				220	2,661
3	604 Employee Pensions & Benefits	5,104				459	5,563
4	610 Purchased Water	45,205			(400)	289	45,094
5	615 Purchased Power	1	2				3
6	616 Fuel for Power Purchased	-					-
7	618 Chemicals	206	(206)				(0)
8	620 Materials & Supplies	1,021	(21)				1,000
9	631 Contractual Services - Engr.	4					4
10	632 Contractual Services - Acct.	431	(15)				416
11	633 Contractual Services - Legal	99	(1)				98
12	634 Contractual Services - Mgmt. Fees	-					-
13	635 Contractual Services - Testing	1,013				450	1,463
14	636 Contractual Services - Other	2,417	(21)				2,396
15	641 Rental of Building/Real Prop.	33	(1)				32
16	642 Rental of Equipment	1	70				71
17	650 Transportation Expenses	2,147					2,147
18	656 Insurance - Vehicle	-					-
19	657 Insurance - General Liability	-					-
20	658 Insurance - Workman's Comp.	-					-
21	659 Insurance - Other	2,551	(119)				2,432
22	660 Advertising Expense	12					12
23	666 Reg. Comm. Exp. - Rate Case Amort.	63		2,399		4,628	7,090
24	667 Reg. Comm. Exp. - Other	18					18
25	670 Bad Debt Expense	5,098					5,098
26	675 Miscellaneous Expenses	3,032	1,445				4,477
27							
28	TOTAL	89,748	1,133	2,399	(400)	7,743	100,623

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilites, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Schedule: B-5
 Page 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	601 Salaries & Wages - Employees	1,554	1,535	1,362	1,327	1,460	1,277	1,688	1,718	1,695	1,625	2,094	1,516	18,852
2	603 Salaries & Wages - Officers, Etc.	144	146	160	206	164	164	164	214	210	210	209	451	2,441
3	604 Employee Pensions & Benefits	333	328	431	286	390	380	436	631	714	350	353	471	5,104
4	610 Purchased Water	3,076	2,595	3,701	3,903	4,106	4,300	3,486	4,256	3,605	3,985	3,829	4,362	45,205
5	615 Purchased Power	-	-	-	-	-	5	-	-	-	-	(4)	-	1
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	206	206
8	620 Materials & Supplies	112	78	79	88	92	62	101	78	80	75	83	93	1,021
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	1	-	-	(1)	4	4
10	632 Contractual Services - Acct.	40	26	33	33	(0)	38	33	45	44	45	49	45	431
11	633 Contractual Services - Legal	-	1	3	12	6	5	7	8	8	43	7	-	99
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	80	40	47	41	265	40	-	380	40	-	80	1,013
14	636 Contractual Services - Other	216	227	221	197	237	166	235	210	164	185	171	186	2,417
15	641 Rental of Building/Real Prop.	-	3	6	-	6	3	3	3	2	3	3	3	33
16	642 Rental of Equipment	-	-	-	2	-	-	-	-	(1)	-	-	-	1
17	650 Transportation Expenses	172	148	165	193	231	193	176	222	160	177	168	142	2,147
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	200	184	225	207	239	218	209	216	198	225	191	238	2,551
22	660 Advertising Expense	-	3	0	1	1	0	-	-	-	-	6	-	12
23	666 Reg. Comm. Exp. - Rate Case Amort.	5	5	5	5	5	5	5	5	5	5	5	5	63
24	667 Reg. Comm. Exp. - Other	-	1	-	-	1	9	0	(0)	2	2	-	4	18
25	670 Bad Debt Expense	155	436	244	178	970	457	100	1,516	565	78	337	61	5,098
26	675 Miscellaneous Expenses	422	265	241	176	322	268	167	250	245	257	372	45	3,032
27														
28	TOTAL	6,430	6,060	6,917	6,864	8,273	7,816	6,852	9,372	8,075	7,306	7,872	7,910	89,748

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	11,880	18,852	1,697	20,549	8,669	72.97 %	Please see Note 1 below.
2	603 Salaries & Wages - Officers, Etc.	(223)	2,441	220	2,661	2,884	n/a %	Please see Note 1 below.
<p>The \$459 adj. is a pro forma adjustment for 2012 & 2013 indexing. During a significant portion of the 2008 TY, UIF staff was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange/Seminole counties was increased in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, respond quickly to emergencies and provide adequate customer service.</p>								
3	604 Employee Pensions & Benefits	2,833	5,104	459	5,563	2,730	96.35 %	
4	610 Purchased Water	46,152	45,205	(111)	45,094	(1,058)	(2.29) %	
5	615 Purchased Power	-	1	2	3	3	100.00 %	Deminimus amount
6	616 Fuel for Power Purchased	-	-	-	-	-	- %	
7	618 Chemicals	24	206	(206)	(0)	(24)	(101.21) %	
8	620 Materials & Supplies	3,162	1,021	(21)	1,000	(2,162)	(68.37) %	
9	631 Contractual Services - Engr.	-	4	-	4	4	100.00 %	Deminimus amount
10	632 Contractual Services - Acct.	304	431	(15)	416	112	36.88 %	Deminimus amount
11	633 Contractual Services - Legal	570	99	(1)	98	(472)	(82.89) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	
13	635 Contractual Services - Testing	2,888	1,013	450	1,463	(1,425)	(49.35) %	
14	636 Contractual Services - Other	1,439	2,417	(21)	2,396	957	66.48 %	Increase in cost of testing/repairing backflow preventers and master meters; varies from year to year.
15	641 Rental of Building/Real Prop.	-	33	(1)	32	32	100.00 %	Deminimus amount
16	642 Rental of Equipment	-	1	70	71	71	100.00 %	Deminimus amount
17	650 Transportation Expenses	1,163	2,147	-	2,147	984	84.62 %	Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven
18	656 Insurance - Vehicle	-	-	-	-	-	- %	
19	657 Insurance - General Liability	-	-	-	-	-	- %	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	- %	
21	659 Insurance - Other	2,388	2,551	(119)	2,432	44	1.83 %	
22	660 Advertising Expense	2	12	-	12	10	499.00 %	Deminimus amount
23	666 Reg. Comm. Exp. - Rate Case Amort.	2,406	63	7,027	7,090	n/a	- %	
24	667 Reg. Comm. Exp. - Other	584	18	-	18	(566)	(96.84) %	
25	670 Bad Debt Expense	3,549	5,098	-	5,098	1,549	43.64 %	Deminimus amount
26	675 Miscellaneous Expenses	3,502	3,032	1,445	4,477	975	27.85 %	Yearly variance in cost of tools and equipment allocated to UIF facilities.
27	TOTAL	82,623	89,748	10,875	100,623	13,316	16.60 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(2,406)	(63)	(7,027)	(7,090)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	80,217	89,685	3,848	93,533	13,316	16.60 %	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	303.5			298.5	(5)	(1.65) %	
2								
3	Consumer Price Index - U	210,228			225,672	15,444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9835		
6	Increase in CPI					1.0735		
7								
8						1,0558		
9								

10 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because several of the labor sub-accounts are now grouped differently from the previous Test Year to better conform to the classification of accounts according the NARUC
 11 Chart of Accounts by not combining Salaries and Wages for Officers in account 601.

Line No.		TY 12/31/2008	TY 12/31/2011	TY Adj.'s	Adjusted TY	Difference	Difference	
14	601 Salaries & Wages - Employees	11,880	18,852	1,697	20,549	8,669	72.97%	See total below.
15	603 Salaries & Wages - Officers, Etc.	(223)	2,441	220	2,661	2,884	n/a	See total below.
16	Total	11,657	21,293	1,917	23,210	11,553	99.11%	\$1,697 and \$220 adj. are pro formas for 2012 & 2013 indexing. See explanation in Line 3 above.
17								
18								

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-9
 Page 1 of 1
 Preparer: Sharon Wiorak

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	Computer Maintenance	Ashwood Computer Co., Inc; AT&T; Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Comcast; Corvallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing; GP; New Edge Networks, Inc.; Oracle America, Inc.; Paetec; QAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies	1,558	Maintenance of all company servers
2	Computer Amort & Prog Cost	Cardmember Service; Frontier;		(1) Program Costs
3	Internet Supplier	Acceleration; AT&T; Atlantic Broadband; Brighthouse; Cardmember Service; Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Great Basin Internet Services, Inc.; McNabb Telephone Co.; Mediacom; Netritco; New Edge Networks Inc.; Northland Cable Co.; Paetec; T6 Wireless.Com; Verizon; Zilo Media LP	262	Internet Services
4	Audit Fees	Pricewaterhousecoopers LLP	276	Audit Services
5	Employment Finders Fees	Finders Fee	43	Permanent Employment Staffing
6	Engineering Fees	CFH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveying, Inc.	4	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
7	Legal Fees	Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP; Haynesworth Sinker Boyd, PA; Howard & Howard; Huntermadean; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP; Norton & Wood LLP; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hoefler, PA; Winston & Strawn	99	Various Legal Issues.
8	Payroll Services	Automatic Data Processing, Inc.; Paychex; Progressive Office Equipment	114	Payroll Services
9	Tax Return	Pricewaterhousecoopers LLP	155	Tax Return review
10	Temporary Employment Fee	Manpower; Office Team; Robert Half International, Inc	85	Temporary Employment Services
11	Test - Water	Tri-Tech Laboratories, Inc.; Flowers Chemical Labs, Inc.	705	Laboratory analysis for regulatory required testing of facilities end product.
12	Test-Safe Water Drinking	Flowers Chemical Labs, Inc.	308	Laboratory analysis for regulatory required testing of facilities end product.
13	Test - Sewer		0	Laboratory analysis for regulatory required testing of facilities end product.
14	Other Outside Services	B.H. Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jm; CSC Corporation Service Company; Dulanto, Carlos; Fisc Solutions; Granite/Fisc Static; Infosend, Inc.; McCorkle Court Reporters, Inc.; Mopar Maniac; Northern Printing Network, Inc.; Paralee Company, Inc.; Sunshine State One Call of FL	355	Other Outside Services
Total			\$ 3,983	

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-10
 Page 1 of 1
 Preparer: Sharon Wiorek

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	120	24,000	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	172	25,800	Assist w/MFRs and Reconciliation to Annual Reports for all counties
3	Milian, Swain & Associates	Maria Bravo	150.00	1,300	195,000	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Milian, Swain & Associates	Karl Holzenberg	150.00	65	9,750	Assist with Reconciliation of MFRs to Annual Reports for all counties
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	350.00	315	110,250	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	112	16,950	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission		n/a	n/a	4,000	Filing Fee
9	Water Service Corp.	In-house Staff		3,587	165,121	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
11	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.		n/a	n/a	-	Temp Services
13	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
14						
15					<u>\$ 578,071</u>	

16 Estimate Through
 17
 18 [x] PAA
 19 [] Commission Hearing
 20
 21 Amortization Period 4 Years
 22 Explanation if different from Section 367.0816, Florida
 23
 24

25 Amortization of Rate Case Expense:	(A)	(B)	(C)
	Water	Wastewater	Total
26 Total Projected Rate Case Expense	417,514	160,557	578,071
27 Annual Amortization - All UIF Systems	<u>\$ 104,378</u>	<u>\$ 40,139</u>	<u>\$ 144,518</u>
28			
29 Annual Amortization - Orange County	<u>\$ 4,628</u>	<u>\$ -</u>	<u>\$ 4,628</u>

30

31 Method of allocation between UIF systems (based on ERC count 12/31/11):

32 Total Customers - UIF	6,731.70	2,588.70	9,320.40
33 Total Customers - County	298.5	-	298.5
34 Percentage of Customers	4.43%	0.00%	3.20%

35

36 Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):

37 Total Customer - County	298.5	-	298.5
38 Percentage of Customers	100.00%	0.00%	100.00%

39 *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.

County	Water	Wastewater	Total ERCs
43 Marion	527.6	76.2	603.8
44 Orange	298.5	-	298.5
45 Pasco	2,883.0	1,137.0	4,020.0
46 Pinellas	430.1	-	430.1
47 Seminole	2,592.5	1,375.5	3,968.0
48 TOTAL	6,731.7	2,588.7	9,320.4

49

50

51 Beginning Rate Case Expense	\$ -
52 End - Rate Case Expense	<u>\$ 578,071</u>
53 Average Rate Case to be included in Working Capital	<u>\$ 289,035</u>

**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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011**

**Schedule: B-11
Page 1 of 1
Preparer: Kirsten Markwell**

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)	As needed	2,810	5 years	90.85

Allocation of Expenses

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year End: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2011			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated		Total		
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems			
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$292	255,765	\$256,058	292	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$88	78,702	\$78,790	88	-
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$2)	(2,026)	(\$2,028)	(2)	-
9	601/603/701/703	Salaries	0.13%	99.87%	100.00%	ERC	\$478	355,076	\$355,555	478	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$333	297,339	\$297,672	333	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$111	99,004	\$99,115	111	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$40	35,836	\$35,876	40	-
14	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$216	187,772	\$187,989	216	-
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	418	\$418	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$200	178,576	\$178,776	200	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	596	\$596	1	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$132	116,418	\$116,550	132	-
22							\$1,890	\$1,603,476	\$1,605,366	1,890	-
23											
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$59	30,479	\$30,538	59	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	\$0	46	\$46	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$1	536	\$537	1	-
31							\$60	\$31,060	\$31,120	60	-
32											
Water Service Corp. Allocated Regional Expenses:											
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$33	10,080	\$10,112	33	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	\$231	70,769	\$71,000	231	-
40							\$264	\$80,849	\$81,112	264	-
41											
Water Service Corp. Allocated State Expenses:											
42											
43	403	Depreciation Expenses	0.59%	99.41%	100.00%	ERC	\$111	\$18,762	\$18,873	111	-
44	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$176	\$35,717	\$35,893	176	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$1	\$236	\$237	1	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$171	\$34,786	\$34,957	171	-
55	666/766	Regulatory Commission Exp - Amort	0.49%	99.51%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$59	\$11,920	\$11,979	59	-
58							\$524	\$102,488	\$103,012	524	-
59											
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$-	\$-	\$0	-	-
64											

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.

Utilities, Inc. of Florida
Orange County
Allocation Percentage

Allocation of Expenses

Company: Utilities, Inc. of Florida, Orange County
Docket No.:
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$295	255,862	\$256,158	295	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$78	69,186	\$69,264	78	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$3)	(2,296)	(\$2,298)	(3)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$469	337,303	\$337,772	469	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$328	290,309	\$290,638	328	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$74	66,173	\$66,248	74	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accountin	0.11%	99.89%	100.00%	ERC	\$26	22,851	\$22,876	26	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$1	446	\$446	1	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$218	184,055	\$184,273	218	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,497	\$2,500	3	-
17	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$1	578	\$578	1	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$184	162,467	\$162,651	184	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	1,080	\$1,081	1	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$197	166,113	\$166,309	197	-
							\$1,871	\$1,556,623	\$1,558,495	1,871	-
Water Service Corp. Allocated RVP Expense:											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$60	30,478	\$30,538	60	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$0	46	\$46	0	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
							\$60	\$30,525	\$30,584	60	-
Water Service Corp. Allocated Regional Expenses											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$33	10,079	\$10,112	33	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	\$39	11,961	\$12,000	39	-
							\$73	\$22,040	\$22,112	73	-
Water Service Corp. Allocated State Expenses											
43	403	Depreciation Expenses	0.60%	99.40%	100.00%	ERC	\$112	\$18,761	\$18,873	112	-
44	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$132	\$26,654	\$26,786	132	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.50%	99.50%	100.00%	ERC	(\$1)	(\$157)	(\$157)	(1)	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$2	\$346	\$348	2	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$4	\$830	\$834	4	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$148	\$29,709	\$29,856	148	-
55	666/766	Regulatory Commission Exp - Amon	0.49%	99.51%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$1	\$174	\$175	1	-
57	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$34	\$6,802	\$6,835	34	-
							\$437	\$84,187	\$84,624	437	-
Water Service Corp. Allocated UI Expense:											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
							\$-	\$-	\$0	-	-

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2011				
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$293	252,468	\$252,762	293	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$98	86,558	\$86,656	98	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	22.11%	77.89%	100.00%	ERC	\$101	355	\$456	101	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$503	349,152	\$349,655	503	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$431	379,348	\$379,780	431	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$74	64,980	\$65,054	74	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$33	29,343	\$29,376	33	-
14	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$1	632	\$633	1	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$214	182,115	\$182,329	214	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$6	4,994	\$5,000	6	-
17	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	141	\$142	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$225	197,629	\$197,854	225	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,990	\$1,993	2	-
21	675/775	Miscellaneous Expenses	0.13%	99.87%	100.00%	ERC	\$228	181,394	\$181,622	228	-
22							\$2,210	\$1,731,100	\$1,733,310	2,210	-
23											
24	Water Service Corp. Allocated RVP Expense:										
25											
26	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$60	30,478	\$30,538	60	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	\$2	814	\$816	2	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$61	\$31,293	\$31,354	61	-
32	Water Service Corp. Allocated Regional Expenses										
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$33	10,079	\$10,112	33	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.31%	99.69%	100.00%	ERC	\$0	23	\$23	0	-
38	650/750	Transportation Expense	0.27%	99.73%	100.00%	ERC	\$0	7	\$7	0	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	(\$25)	(7,675)	(\$7,700)	(25)	-
40							\$8	\$2,435	\$2,443	8	-
41	Water Service Corp. Allocated State Expenses										
42											
43	403	Depreciation Expenses	0.63%	99.37%	100.00%	ERC	\$129	\$20,365	\$20,494	129	-
44	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$119	\$23,808	\$23,927	119	-
45	414	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	(\$22)	(\$4,386)	(\$4,408)	(22)	-
46	601/603/701/703	Salaries	0.50%	99.50%	100.00%	ERC	(\$6)	(\$1,116)	(\$1,122)	(6)	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.50%	99.50%	100.00%	ERC	\$3	\$611	\$614	3	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.50%	99.50%	100.00%	ERC	\$2	\$470	\$473	2	-
52	636/736	Contractual Services - Other	0.50%	99.50%	100.00%	ERC	\$1	\$115	\$115	1	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$163	\$32,591	\$32,754	163	-
55	666/766	Regulatory Commission Exp - Amort	0.50%	99.50%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$40	\$8,088	\$8,129	40	-
58							\$435	\$81,614	\$82,049	435	-
59											
60	Water Service Corp. Allocated UI Expense:										
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,282,767	\$3,282,767	-	-
63							\$-	\$3,282,767	\$3,282,767	-	-
64											

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$296	255,655	\$255,950	296	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$80	71,013	\$71,093	80	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Incom	0.00%	100.00%	100.00%	ERC	\$0	(3)	(\$3)	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$2)	(1,758)	(\$1,760)	(2)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$585	414,527	\$415,112	585	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$285	251,399	\$251,684	285	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$86	75,800	\$75,886	86	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$33	29,343	\$29,376	33	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$12	10,255	\$10,267	12	-
15	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$192	166,717	\$166,909	192	-
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	230	\$231	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$207	182,682	\$182,889	207	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$4	3,311	\$3,315	4	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$144	124,708	\$124,852	144	-
22							\$1,922	\$1,583,879	\$1,585,800	1,922	-
Water Service Corp. Allocated RVP Expense:											
26	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$64	32,559	\$32,623	64	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$1	335	\$336	1	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$64	\$32,895	\$32,959	64	-
Water Service Corp. Allocated Regional Expenses											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$34	10,381	\$10,416	34	-
35	604/704	Employee Benefits	0.33%	99.67%	100.00%	ERC	\$1	190	\$191	1	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	(\$24)	(7,276)	(\$7,300)	(24)	-
40							\$11	\$3,296	\$3,307	11	-
Water Service Corp. Allocated State Expenses											
43	403	Depreciation Expenses	0.60%	99.40%	100.00%	ERC	\$113	\$18,795	\$18,908	113	-
44	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$94	\$18,924	\$19,018	94	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.50%	99.50%	100.00%	ERC	\$3	\$559	\$561	3	-
47	604/704	Employee Benefits	0.50%	99.50%	100.00%	ERC	\$1	\$124	\$125	1	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.49%	99.51%	100.00%	ERC	\$2	\$380	\$382	2	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	0.50%	99.50%	100.00%	ERC	\$2	\$473	\$475	2	-
54	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$192	\$38,534	\$38,726	192	-
55	666/766	Regulatory Commission Exp - Amon	0.50%	99.50%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$65	\$12,972	\$13,037	65	-
58							\$477	\$91,829	\$92,306	477	-
Water Service Corp. Allocated UI Expense:											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$-	\$-	\$0	-	-

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2011			Utilities, Inc. of Florida Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated		100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems			Total
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$296	255,988	\$256,284	296	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$63	55,315	\$55,378	63	-
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$2)	(1,593)	(\$1,594)	(2)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$493	342,242	\$342,735	493	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$387	341,525	\$341,912	387	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$86	75,371	\$75,457	86	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.12%	99.88%	100.00%	ERC	(\$0)	(\$52)	(\$52)	(0)	-
14	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$6	5,231	\$5,237	6	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$235	193,970	\$194,206	235	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$6	4,994	\$5,000	6	-
17	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	113	\$113	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$239	211,239	\$211,478	239	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	2,105	\$2,108	2	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$182	152,860	\$153,042	182	-
22							<u>\$1,994</u>	<u>\$1,639,309</u>	<u>\$1,641,303</u>	<u>1,994</u>	<u>-</u>
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$57	29,065	\$29,122	57	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$1	394	\$395	1	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	\$0	104	\$104	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$2	1,248	\$1,250	2	-
31							<u>\$60</u>	<u>\$30,811</u>	<u>\$30,872</u>	<u>60</u>	<u>-</u>
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$34	10,381	\$10,416	34	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	(\$73)	(21,909)	(\$21,981)	(73)	-
40							<u>\$</u>	<u>(38)</u>	<u>(11,527)</u>	<u>(38)</u>	<u>-</u>
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$145	\$25,230	\$25,375	145	-
44	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$97	\$19,527	\$19,624	97	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	0.50%	99.50%	100.00%	ERC	\$3	\$526	\$529	3	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.54%	99.46%	100.00%	ERC	\$6	\$1,028	\$1,034	6	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.50%	99.50%	100.00%	ERC	\$1	\$229	\$230	1	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$231	\$46,315	\$46,546	231	-
55	666/766	Regulatory Commission Exp - Amort	0.50%	99.50%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$1	\$284	\$284	1	-
57	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$52	\$10,382	\$10,433	52	-
58							<u>\$</u>	<u>541</u>	<u>\$105,128</u>	<u>541</u>	<u>-</u>
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							<u>\$</u>	<u>-</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
64											

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

Company: Utilities, Inc. of Florida, Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

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
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending June 30, 2011	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$296	255,689	\$255,985	296	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$65	56,939	\$57,004	65	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(1)	(\$1)	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	-3.41%	103.41%	100.00%	ERC	\$96	(2,902)	(\$2,807)	96	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$509	355,397	\$355,906	509	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$379	334,684	\$335,063	379	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$68	60,147	\$60,216	68	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accountin	0.11%	99.89%	100.00%	ERC	\$38	33,139	\$33,176	38	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$5	4,160	\$4,165	5	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$166	136,420	\$136,585	166	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,497	\$2,500	3	-
17	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	56	\$56	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$218	192,363	\$192,581	218	-
19	667/767	Regulatory Commission Expenses - Other	0.11%	99.89%	100.00%	ERC	\$1	570	\$571	1	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$4	3,628	\$3,632	4	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$195	171,844	\$172,038	195	-
22							\$2,041	\$1,604,629	\$1,606,670	2,041	-
Water Service Corp. Allocated RVP Expense:											
23											
24	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$52	26,739	\$26,791	52	-
25	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expenses	0.18%	99.82%	100.00%	ERC	\$0	55	\$55	0	-
28	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$2	1,041	\$1,043	2	-
29							\$	\$	\$	\$	\$
30							54	27,834	27,889	54	-
Water Service Corp. Allocated Regional Expenses											
31											
32	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$34	10,381	\$10,416	34	-
33	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38							\$	\$	\$	\$	\$
39							34	10,381	10,416	34	-
40											
Water Service Corp. Allocated State Expenses											
41											
42	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$146	\$25,371	\$25,517	146	-
43	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$99	\$19,765	\$19,863	99	-
44	414	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	(\$1)	(\$195)	(\$196)	(1)	-
45	601/603/701/703	Salaries	0.49%	99.51%	100.00%	ERC	(\$1)	(\$151)	(\$152)	(1)	-
46	604/704	Employee Benefit	0.50%	99.50%	100.00%	ERC	\$0	\$58	\$58	0	-
47	615/715	Purchased Power	0.56%	99.04%	100.00%	ERC	\$5	\$512	\$517	5	-
48	620/720	Materials and Supplies	0.47%	99.53%	100.00%	ERC	(\$7)	(\$1,413)	(\$1,419)	(7)	-
49	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	636/736	Contractual Services - Other	0.50%	99.50%	100.00%	ERC	\$1	\$115	\$115	1	-
52	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$193	\$38,790	\$38,990	193	-
54	666/766	Regulatory Commission Exp - Amon	0.50%	99.50%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
55	667/767	Reg. Commission Exp - Other	0.50%	99.50%	100.00%	ERC	\$9	\$1,706	\$1,714	9	-
56	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$67	\$13,471	\$13,538	67	-
57							\$	\$	\$	\$	\$
58							515	98,904	\$99,420	515	-
59											
Water Service Corp. Allocated UI Expense:											
60											
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,168,936	\$3,168,936	-	-
62							\$	\$	\$	\$	\$
63							-	3,168,936	3,168,936	-	-
64											

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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
 Orange County
 Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.12%	99.88%	100.00%	ERC	\$297	257,074	\$257,371	297	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$64	56,325	\$56,389	64	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$4)	(3,169)	(\$3,172)	(4)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$505	357,274	\$357,778	505	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$416	365,800	\$366,216	416	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$97	85,231	\$85,329	97	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$33	29,343	\$29,376	33	-
14	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$7	6,478	\$6,485	7	-
15	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$229	200,834	\$201,062	229	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,497	\$2,500	3	-
17	650/750	Transportation Expenses	0.12%	99.88%	100.00%	ERC	\$0	169	\$169	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$209	185,144	\$185,353	209	-
19	667/767	Regulatory Commission Expenses - Other	0.12%	99.88%	100.00%	ERC	\$0	110	\$111	0	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	773	\$774	1	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$78	64,524	\$64,601	78	-
22							\$1,935	\$1,608,408	\$1,610,343	1,935	-
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$52	26,739	\$26,791	52	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$20	10,082	\$10,102	20	-
28	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$0	202	\$202	0	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$0	52	\$52	0	-
30	675/775	Miscellaneous Expenses	0.20%	99.80%	100.00%	ERC	\$2	869	\$870	2	-
31							\$74	\$37,943	\$38,017	74	-
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$34	10,381	\$10,416	34	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	\$16	4,984	\$5,000	16	-
40							\$51	\$15,365	\$15,416	51	-
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	0.55%	99.45%	100.00%	ERC	\$185	\$33,194	\$33,379	185	-
44	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$96	\$19,291	\$19,387	96	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	613/713	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.50%	99.50%	100.00%	ERC	\$3	\$516	\$519	3	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.50%	99.50%	100.00%	ERC	\$7	\$1,368	\$1,375	7	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$176	\$35,273	\$35,449	176	-
55	666/766	Regulatory Commission Exp - Amor	0.50%	99.50%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$32	\$6,355	\$6,386	32	-
58							\$503	\$97,065	\$97,569	503	-
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$-	\$-	\$-	-	-
64							\$-	\$-	\$-	-	-

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; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 8 of 13

Preparer: Erin Aquilino

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
 Orange County
 Allocation Percentage

Line No.	G/L Acct.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$296	257,136	\$257,431	296	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$64	57,158	\$57,222	64	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$5)	(4,055)	(\$4,059)	(5)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$564	407,835	\$408,399	564	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$628	558,170	\$558,798	628	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$75	66,551	\$66,626	75	-
12	631/731	Contractual Services - Engineering	0.11%	99.89%	100.00%	ERC	\$1	819	\$820	1	-
13	632/732	Contractual Services - Accountin	0.11%	99.89%	100.00%	ERC	\$45	40,131	\$40,176	45	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$8	7,189	\$7,197	8	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$194	165,400	\$165,594	194	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,490	\$2,493	3	-
17	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$3	2,385	\$2,388	3	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$216	192,118	\$192,335	216	-
19	667/767	Regulatory Commission Expenses - Other	0.11%	99.89%	100.00%	ERC	(\$1)	(766)	(\$767)	(1)	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	468	\$469	1	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$164	143,883	\$144,047	164	-
22							\$2,256	\$1,896,913	\$1,899,169	2,256	-
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$52	26,739	\$26,791	52	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$2	1,025	\$1,027	2	-
28	620/720	Materials and Supplies	0.19%	99.81%	100.00%	ERC	\$0	74	\$74	0	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$0	47	\$47	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$1	473	\$474	1	-
31							\$5	\$28,357	\$28,412	5	-
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$34	10,382	\$10,416	34	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.32%	99.68%	100.00%	ERC	\$0	133	\$134	0	-
38	650/750	Transportation Expense	0.33%	99.67%	100.00%	ERC	\$8	2,577	\$2,586	8	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	\$46	13,964	\$14,010	46	-
40							\$88	\$27,057	\$27,145	88	-
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$148	\$26,046	\$26,194	148	-
44	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$98	\$19,932	\$20,031	98	-
45	414	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	(\$29)	(\$5,921)	(\$5,950)	(29)	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
47	604/704	Employee Benefits	0.50%	99.50%	100.00%	ERC	\$0	\$56	\$56	0	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.61%	99.39%	100.00%	ERC	\$3	\$427	\$430	3	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$16	\$3,269	\$3,285	16	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$211	\$42,686	\$42,897	211	-
55	666/766	Regulatory Commission Exp - Amor	0.49%	99.51%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$0	\$84	\$84	0	-
57	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$39	\$7,850	\$7,889	39	-
58							\$491	\$95,498	\$95,989	491	-
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$-	\$-	\$-	-	-
64											

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$290	255,688	\$255,978	290	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$61	55,399	\$55,461	61	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Incom	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Constructio	0.10%	99.90%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	-
8	427	Interest Expense	-2.90%	102.90%	100.00%	ERC	\$93	(3,289)	(\$3,197)	93	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$549	405,587	\$406,136	549	-
10	604/704	Employee Benefit	0.11%	99.89%	100.00%	ERC	\$713	643,147	\$643,860	713	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$77	68,484	\$68,560	77	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accountin	0.11%	99.89%	100.00%	ERC	\$44	40,132	\$40,176	44	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$8	6,815	\$6,822	8	-
15	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$164	146,039	\$146,203	164	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,490	\$2,493	3	-
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$198	179,062	\$179,260	198	-
19	667/767	Regulatory Commission Expenses - Other	0.11%	99.89%	100.00%	ERC	\$2	1,368	\$1,370	2	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	451	\$451	1	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$177	148,534	\$148,711	177	-
22							\$2,378	\$1,949,897	\$1,952,275	2,378	-
23											
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$51	26,740	\$26,791	51	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.18%	99.82%	100.00%	ERC	\$0	44	\$44	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$6	3,202	\$3,208	6	-
31							\$57	\$29,986	\$30,043	57	-
Water Service Corp. Allocated Regional Expenses											
32											
33											
34	601/603/701/703	Salaries	0.32%	99.68%	100.00%	ERC	\$33	10,382	\$10,416	33	-
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.32%	99.68%	100.00%	ERC	\$29	8,971	\$9,000	29	-
40							\$62	\$19,353	\$19,416	62	-
Water Service Corp. Allocated State Expenses											
41											
42											
43	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$135	\$23,873	\$24,008	135	-
44	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$94	\$19,401	\$19,495	94	-
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.48%	99.52%	100.00%	ERC	(\$6)	(\$1,189)	(\$1,194)	(6)	-
47	604/704	Employee Benefit	0.48%	99.52%	100.00%	ERC	\$1	\$129	\$130	1	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$3	\$537	\$539	3	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.52%	99.48%	100.00%	ERC	(\$0)	(\$13)	(\$13)	(0)	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$160	\$33,032	\$33,193	160	-
55	666/766	Regulatory Commission Exp - Amon	0.48%	99.52%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$32	\$6,647	\$6,679	32	-
58							\$424	\$83,486	\$83,910	424	-
59											
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,897	\$3,218,897	-	-
63							\$-	\$3,218,897	\$3,218,897	-	-
64											

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$291	256,541	\$256,831	291	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$16	14,672	\$14,688	16	-
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.10%	99.90%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$2)	(1,448)	(\$1,450)	(2)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$547	404,791	\$405,339	547	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$349	311,686	\$312,035	349	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$71	64,014	\$64,085	71	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$45	40,132	\$40,176	45	-
14	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$15	13,158	\$13,173	15	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$189	163,706	\$163,894	189	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,490	\$2,493	3	-
17	650/750	Transportation Expenses	0.08%	99.92%	100.00%	ERC	\$0	26	\$26	0	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$225	203,229	\$203,454	225	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$4	3,742	\$3,746	4	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$157	138,405	\$138,562	157	-
22							\$1,909	\$1,615,134	\$1,617,044	1,909	-
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$51	26,740	\$26,791	51	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$0	54	\$54	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$3	1,780	\$1,783	3	-
31							\$54	\$28,574	\$28,628	54	-
Water Service Corp. Allocated Regional Expenses:											
32											
33											
34	601/603/701/703	Salaries	0.32%	99.68%	100.00%	ERC	\$33	10,382	\$10,416	33	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.32%	99.68%	100.00%	ERC	(\$8)	(2,428)	(\$2,436)	(8)	-
39	675/775	Miscellaneous Expenses	0.32%	99.68%	100.00%	ERC	(\$106)	(32,894)	(\$33,000)	(106)	-
40							(\$80)	(24,940)	(\$25,020)	(80)	-
Water Service Corp. Allocated State Expenses:											
41											
42											
43	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$135	\$23,974	\$24,109	135	-
44	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$121	\$24,974	\$25,095	121	-
45	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$19)	(\$3,981)	(\$4,000)	(19)	-
46	601/603/701/703	Salaries	0.48%	99.52%	100.00%	ERC	(\$16)	(\$3,351)	(\$3,367)	(16)	-
47	604/704	Employee Benefits	0.48%	99.52%	100.00%	ERC	\$1	\$299	\$300	1	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$2	\$511	\$513	2	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$28	\$5,761	\$5,789	28	-
52	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	(\$3)	(\$663)	(\$666)	(3)	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$185	\$38,210	\$38,395	185	-
55	666/766	Regulatory Commission Exp - Amor	0.48%	99.52%	100.00%	ERC	\$5	\$1,068	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$2	\$408	\$410	2	-
57	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$54	\$11,111	\$11,164	54	-
58							\$495	\$98,320	\$98,815	495	-
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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

Company: Utilities, Inc. of Florida, Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2011				
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated		100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$289	256,143	\$256,432	289	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$4	3,552	\$3,556	4	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Incom	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.08%	99.92%	100.00%	ERC	(\$0)	(26)	(\$26)	(0)	-
8	427	Interest Expense	0.11%	99.89%	100.00%	ERC	(\$3)	(2,305)	(\$2,308)	(3)	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$552	406,880	\$407,432	552	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$353	319,049	\$319,401	353	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$81	72,759	\$72,841	81	-
12	631/731	Contractual Services - Engineering	0.11%	99.89%	100.00%	ERC	(\$1)	(819)	(\$820)	(1)	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$49	44,504	\$44,553	49	-
14	633/733	Contractual Services - Lega	0.11%	99.89%	100.00%	ERC	\$7	6,551	\$6,558	7	-
15	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$171	155,146	\$155,318	171	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,490	\$2,493	3	-
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$191	172,618	\$172,809	191	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$3	2,769	\$2,772	3	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$156	136,035	\$136,191	156	-
22							<u>\$1,856</u>	<u>\$1,575,343</u>	<u>\$1,577,202</u>	<u>1,856</u>	<u>-</u>
Water Service Corp. Allocated RVP Expense:											
23											
24											
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$51	26,740	\$26,791	51	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$1	351	\$352	1	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$0	47	\$47	0	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$1	333	\$334	1	-
31							<u>\$</u>	<u>\$2</u>	<u>\$ 27,524</u>	<u>\$2</u>	<u>-</u>
Water Service Corp. Allocated Regional Expenses											
32											
33											
34	601/603/701/703	Salaries	0.32%	99.68%	100.00%	ERC	\$33	10,383	\$10,416	33	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.32%	99.68%	100.00%	ERC	\$179	55,821	\$56,000	179	-
40							<u>\$</u>	<u>212</u>	<u>\$ 66,204</u>	<u>\$ 212</u>	<u>-</u>
Water Service Corp. Allocated State Expenses											
41											
42											
43	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$170	\$31,366	\$31,536	170	-
44	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$133	\$27,610	\$27,743	133	-
45	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	(\$76)	(\$15,824)	(\$15,900)	(76)	-
46	601/603/701/703	Salaries	0.48%	99.52%	100.00%	ERC	(\$3)	(\$606)	(\$609)	(3)	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.93%	99.07%	100.00%	ERC	(\$4)	(\$437)	(\$437)	(4)	-
49	620/720	Materials and Supplies	0.56%	99.44%	100.00%	ERC	\$1	\$240	\$241	1	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$168	\$34,739	\$34,907	168	-
55	666/766	Regulatory Commission Exp - Amon	0.48%	99.52%	100.00%	ERC	\$5	\$1,069	\$1,074	5	-
56	667/767	Reg. Commission Exp - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$42	\$8,694	\$8,736	42	-
58							<u>\$</u>	<u>437</u>	<u>\$ 86,853</u>	<u>\$ 437</u>	<u>-</u>
Water Service Corp. Allocated UI Expense:											
59											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							<u>\$</u>	<u>-</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
64											

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

Company: Utilities, Inc. of Florida; Orange County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$290	256,725	\$257,015	290	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$10	8,622	\$8,632	10	-
4	410.1	Def Income Taxes - Federa	0.11%	99.89%	100.00%	ERC	\$14	12,950	\$12,964	14	-
5	410.11	Def Income Taxes - State	0.11%	99.89%	100.00%	ERC	\$3	2,999	\$3,003	3	-
6	419	Interest and Dividend Incom	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.11%	99.89%	100.00%	ERC	(\$0)	(43)	(\$43)	(0)	-
8	427	Interest Expense	-3.87%	103.87%	100.00%	ERC	\$103	(2,755)	(\$2,652)	103	-
9	601/603/701/703	Salaries	0.13%	99.87%	100.00%	ERC	\$801	632,318	\$633,119	801	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$465	420,373	\$420,838	465	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$81	72,824	\$72,905	81	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$45	40,288	\$40,333	45	-
14	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$185	165,871	\$166,056	185	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$3	2,490	\$2,493	3	-
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$238	215,279	\$215,517	238	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$2	1,775	\$1,777	2	-
21	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$151	133,061	\$133,212	151	-
22							\$2,389	\$1,962,778	\$1,965,167	2,389	-
Water Service Corp. Allocated RVP Expense:											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$51	26,843	\$26,894	51	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$6	3,352	\$3,359	6	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.00%	100.00%	100.00%	ERC	\$0	(3)	(\$3)	-	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$1	477	\$478	1	-
31							\$58	\$30,669	\$30,727	58	-
Water Service Corp. Allocated Regional Expenses											
34	601/603/701/703	Salaries	0.32%	99.68%	100.00%	ERC	\$33	10,428	\$10,461	33	-
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.32%	99.68%	100.00%	ERC	\$206	64,315	\$64,521	206	-
37	620/720	Materials and Supplies	0.32%	99.68%	100.00%	ERC	\$1	324	\$325	1	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.32%	99.68%	100.00%	ERC	(\$172)	(53,655)	(\$53,826)	(172)	-
40							\$69	\$21,412	\$21,481	69	-
Water Service Corp. Allocated State Expenses											
43	403	Depreciation Expenses	0.54%	99.46%	100.00%	ERC	\$174	\$32,187	\$32,361	174	-
44	408	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$153	\$31,689	\$31,842	153	-
45	414	Taxes Other than Income	0.48%	99.52%	100.00%	ERC	\$74	\$15,326	\$15,400	74	-
46	601/603/701/703	Salaries	0.48%	99.52%	100.00%	ERC	\$9	\$1,946	\$1,955	9	-
47	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$11	\$2,042	\$2,053	11	-
50	631/731	Contractual Services - Engineering	0.48%	99.52%	100.00%	ERC	\$4	\$814	\$818	4	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.48%	99.52%	100.00%	ERC	\$1	\$115	\$115	1	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.48%	99.52%	100.00%	ERC	\$142	\$29,337	\$29,478	142	-
55	666/766	Regulatory Commission Exp - Amor	0.48%	99.52%	100.00%	ERC	\$5	\$1,069	\$1,074	5	-
56	667/767	Reg. Commission Exp. - Other	0.48%	99.52%	100.00%	ERC	\$4	\$801	\$805	4	-
57	675/775	Miscellaneous Expenses	0.48%	99.52%	100.00%	ERC	\$65	\$13,531	\$13,596	65	-
58							\$642	\$128,856	\$129,497	642	-
Water Service Corp. Allocated UI Expense:											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,667	\$3,218,667	-	-
63							\$-	\$3,218,667	\$3,218,667	-	-

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.

Utilities, Inc. of Florida
Orange County
Allocation Percentage

Allocation of Expenses

Company: Utilities, Inc. of Florida; Orange County
Docket No.:
Schedule Year Ended: December 31, 201
Interim [] Final [x]
Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated		100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems			Total
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$3,520	3,070,734	\$3,074,254	3,520	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$692	613,441	\$614,132	692	-
4	410.1	Def Income Taxes - Federa	0.11%	99.89%	100.00%	ERC	\$14	12,950	\$12,964	14	-
5	410.11	Def Income Taxes - State	0.11%	99.89%	100.00%	ERC	\$3	2,999	\$3,003	3	-
6	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(4)	(\$4)	-	-
7	420	Allowance for Funds Used During Construction	0.10%	99.90%	100.00%	ERC	(\$0)	(89)	(\$90)	(0)	-
8	427	Interest Expense	-1.38%	101.38%	100.00%	ERC	\$371	(27,241)	(\$26,870)	371	-
9	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$6,555	4,768,383	\$4,774,938	6,555	-
10	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$5,068	4,512,830	\$4,517,897	5,068	-
11	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$983	871,338	\$872,321	983	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(0)	\$0	0	-
13	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$431	384,991	\$385,422	431	-
14	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$68	60,914	\$60,983	68	-
15	636/736	Contractual Services - Other	0.12%	99.88%	100.00%	ERC	\$2,373	2,048,045	\$2,050,418	2,373	-
16	641/741	Rental of Building/Real Property	0.11%	99.89%	100.00%	ERC	\$34	29,931	\$29,965	34	-
17	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$5	4,116	\$4,121	5	-
18	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$2,551	2,272,405	\$2,274,956	2,551	-
19	667/767	Regulatory Commission Expenses - Other	0.11%	99.89%	100.00%	ERC	\$1	1,282	\$1,284	1	-
20	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$25	22,687	\$22,713	25	-
21	675/775	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	\$1,958	1,677,779	\$1,679,737	1,958	-
22							\$24,653	\$20,327,491	\$20,352,145	24,653	-
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$658	340,341	\$340,999	658	-
27	604/704	Employee Benefits	0.19%	99.81%	100.00%	ERC	\$29	15,205	\$15,235	29	-
28	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$1	275	\$276	1	-
29	650/750	Transportation Expenses	0.19%	99.81%	100.00%	ERC	\$3	1,641	\$1,644	3	-
30	675/775	Miscellaneous Expenses	0.19%	99.81%	100.00%	ERC	\$19	9,957	\$9,976	19	-
31							\$ 711	\$ 367,419	\$ 368,130	711	-
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	0.33%	99.67%	100.00%	ERC	\$404	123,721	\$124,125	404	-
35	604/704	Employee Benefits	0.33%	99.67%	100.00%	ERC	\$1	190	\$191	1	-
36	618/718	Chemicals	0.32%	99.68%	100.00%	ERC	\$206	64,315	\$64,521	206	-
37	620/720	Materials and Supplies	0.32%	99.68%	100.00%	ERC	\$2	480	\$481	2	-
38	650/750	Transportation Expense	0.41%	99.59%	100.00%	ERC	\$1	157	\$157	1	-
39	675/775	Miscellaneous Expenses	0.33%	99.67%	100.00%	ERC	\$141	43,062	\$43,203	141	-
40							\$ 754	\$ 231,924	\$ 232,678	754	-
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$1,703	297,924	\$299,627	1,703	-
44	408	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	\$1,414	287,291	\$288,705	1,414	-
45	414	Taxes Other than Income	0.49%	99.51%	100.00%	ERC	(\$74)	(14,980)	(\$15,054)	(74)	-
46	601/603/701/703	Salaries	0.49%	99.51%	100.00%	ERC	(\$20)	(4,065)	(\$4,085)	(20)	-
47	604/704	Employee Benefits	0.49%	99.51%	100.00%	ERC	\$6	1,192	\$1,198	6	-
48	615/715	Purchased Power	1.13%	98.87%	100.00%	ERC	\$1	80	\$81	1	-
49	620/720	Materials and Supplies	0.53%	99.47%	100.00%	ERC	\$29	5,461	\$5,490	29	-
50	631/731	Contractual Services - Engineering	0.48%	99.52%	100.00%	ERC	\$4	814	\$818	4	-
51	633/733	Contractual Services - Legal	0.48%	99.52%	100.00%	ERC	\$30	6,231	\$6,261	30	-
52	636/736	Contractual Services - Other	0.49%	99.51%	100.00%	ERC	\$27	5,364	\$5,390	27	-
53	642/742	Rental of Equipment	0.50%	99.50%	100.00%	ERC	\$2	473	\$475	2	-
54	650/750	Transportation Expense	0.49%	99.51%	100.00%	ERC	\$2,139	433,810	\$435,948	2,139	-
55	666/766	Regulatory Commission Exp - Amor	0.49%	99.51%	100.00%	ERC	\$63	12,821	\$12,884	63	-
56	667/767	Reg. Commission Exp. - Other	0.49%	99.51%	100.00%	ERC	\$17	3,454	\$3,471	17	-
57	675/775	Miscellaneous Expenses	0.49%	99.51%	100.00%	ERC	\$580	117,821	\$118,401	580	-
58							\$ 5,921	\$ 1,153,689	\$ 1,159,610	5,921	-
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	12,889,267	\$12,889,267	-	-
63							\$ -	\$ 12,889,267	\$12,889,267	-	-
64											

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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(4) Adjustments			(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(5) B3 - (C)(3)			
1	INTANGIBLE PLANT							
2	301.1 Organization	-				-		
3	302.1 Franchises	-	1			1		
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	156		(156)		-		
8	305.2 Collect. & Impound. Reservoirs					-		
9	306.2 Lake, River & Other Intakes					-		
10	307.2 Wells & Springs	1,038		(1,028)		10		
11	308.2 Infiltration Galleries & Tunnels					-		
12	309.2 Supply Mains	-				-		
13	310.2 Power Generation Equipment					-		
14	311.2 Pumping Equipment	-				-		
15	339.2 Other Plant & Misc. Equipment					-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights					-		
18	304.3 Structures & Improvements	11		(129)		(118)		
19	310.3 Power Generation Equipment					-		
20	311.3 Pumping Equipment - WTP	530		(530)		-		
21	320.3 Water Treatment Equipment	58		(115)		(57)		
22	339.3 Other Plant & Misc. Equipment					-		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights					-		
25	304.4 Structures & Improvements					-		
26	311.4 Electric Pumping Equipment - T&D					-		
27	330.4 Distr. Reservoirs & Standpipes	102				102		
28	331.4 Transm. & Distribution Mains	2,025		2,570	6	4,601		
29	333.4 Services	716			2	718		
30	334.4 Meters & Meter Installations	1,588		9	16	1,613		
31	335.4 Hydrants	1				1		
32	336.4 Backflow Prevention Devices	22			11	33		
33	339.4 Other Plant & Misc. Equipment					-		
34	GENERAL PLANT							
35	303.5 Land & Land Rights					-		
36	304.5 Structures & Improvements	3,756	(106)	(3,463)		187		
37	340.5 Office Furniture & Equipment	3,637	(338)			3,299		
38	341.5 Transportation Equipment	1,098	(536)			562		
39	342.5 Stores Equipment					-		
40	343.5 Tools, Shop & Garage Equipment	4,081	(63)			4,018		
41	344.5 Laboratory Equipment					-		
42	345.5 Power Operated Equipment					-		
43	346.5 Communication Equipment	2,016	(22)	(1,950)		44		
44	347.5 Miscellaneous Equipment					-		
45	348.5 Other Tangible Plant					-		
46						-		
47	SUB-TOTAL	20,834	(1,064)	(4,792)	35	15,013	N/A	N/A
48								
49	LESS: AMORTIZATION OF CIAC	2,563		471	(1)	3,033		
50								
51	NET DEPRECIATION EXPENSE - WATER	23,397	(1,064)	(4,321)	34	18,046	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	2,544	2,015	1,108	16	5,683
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			(171)		(171)
7						
8	2. Real Estate Tax					
9	Adjustments to real estate taxes per B-3			(1)		(1)
10						
11	3. Regulatory Assessment Fees					
12	Adjustment to RAFs based on Adjusted and Annualized Test Year	2,670				2,670
13	Revenues per B-3					
14						
15	Adjusted Test Year TOTI - Water	<u>5,214</u>	<u>2,015</u>	<u>936</u>	<u>16</u>	<u>8,181</u>
16						
17	PRO FORMA ADJUSTMENTS					
18	4. Regulatory Assessment Fees					
19	a. Adjust for additional revenues requested	1,788				1,788
20						
21	5. Payroll Taxes					
22	Adjustments to P/R taxes per B-3		181			181
23						
24	Total Taxes Other than Income - Water	<u>7,002</u>	<u>2,196</u>	<u>936</u>	<u>16</u>	<u>10,150</u>

INCOME TAX

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 4,259	\$ 2,346	\$ 6,605	\$ 6,605	\$ -
2							
3	Deferred Income Tax Expense	C-5	(2,795)	2,795	-	-	-
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		\$ 1,464	\$ 5,141	\$ 6,605	\$ 6,605	\$ -

Supporting Schedules: C-2, C-5, C-7, C-8
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ (3,162)	\$ 2,613	\$ (549)	\$ 18,703	\$ 18,153
2	18	(4,698)	(4,680)	11,285	6,605
3					
4	(3,144)	(2,085)	(5,229)	29,988	24,758
5	371	6,836	7,207	-	7,207
6					
7	(3,515)	(8,921)	(12,436)	29,988	17,551
8					
9	Schedule M Adjustments:				
10	22	(22)	-	-	-
11	(7,428)	7,428	-	-	-
12					
13	(7,406)	7,406	-	-	-
14					
15	3,891	(16,327)	(12,436)	29,988	17,551
16					
17					
18	3,891	(16,327)	(12,436)	29,988	17,551
19	214	(898)	(684)	1,649	965
20					
21					
22					
23	214	(898)	(684)	1,649	965
24					
25	3,677	(15,429)	(11,752)	28,339	16,586
26	0.34	0.34	0.34	0.34	0.34
27	1,250	(5,246)	(3,996)	9,635	5,640
28					
29	-	-	-	-	-
30					
31	1,250	(5,246)	(3,996)	9,636	5,640
32					
33	Summary:				
34	214	(898)	(684)	1,649	965
35	1,250	(5,246)	(3,996)	9,636	5,640
36					
37	\$ 1,464	\$ (6,144)	\$ (4,680)	\$ 11,285	\$ 6,605

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

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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/Deposits	(30)	167	137	137	
7						
8	Other Interest Expense - Intercompany	401	6,669	7,070	7,070	
9						
10	AFUDC		-	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 371	\$ 6,836	\$ 7,207	\$ 7,207	\$ -

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

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				--
33					
34 Common Equity	-	-	-	-	--
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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 & Entertainment per below allocation	\$ 22	
2			
3	Total	\$ 22	\$ -
4			
5			
6			
7			
8			
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	1,371	
12	@50%	686	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/11 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	527.6	39
19	Marion County - Wastewater	76.2	6
20	Orange County - Water	298.5	22
21	Pasco County - Water	2,883.0	212
22	Pasco County - Wastewater	1,137.0	84
23	Pinellas County - Water	430.1	31
24	Seminole County - Water	2,592.5	191
25	Seminole County - Wastewater	1,375.5	101
26	TOTAL UIF	9,320.4	495 191

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []
 Interim [X] Final [X]

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

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	\$ 415,201		\$ 415,201								
4	Book Depreciation and Amortization	525,753		525,753								
5												
6	Difference	(110,552)	-	(110,552)								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	-		-								
11	Deferred Maintenance Additions	15,050		15,050								
12	Deferred Maintenance Amortization	(7,024)		(7,024)								
13	Deferred Rate Case Additions	-		-								
14	Deferred Rate Case Amortization	(137,916)		(137,916)								
15	Organization Expense Amortization	4,172		4,172								
16	Bad Debts	2,094		2,094								
17	Other (See Note 1)	2,249		2,249								
18												
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)
20												
21	State Tax Rate	0.055	0.055	0.055								
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)								
23	(Limited by NOL)											
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)								
25												
26	Timing Differences For Federal Taxes											
27	(Line 18 - 23)	(219,171)	-	(219,171)								
28	Federal Tax Rate	0.34	0.34	0.34								
29												
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)								
31												
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)								
33												
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)
35												
36												
37	Notes:											
38	(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book											
39	depreciation on the Company's tax schedule and the Company's books.											
40	(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have											
41	not been included in the above schedule.											
42	(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have											
43	not been included in the above schedule.											

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
2	2009	978	10,505	11,483	3,955	23,101	27,056	(35,951)	(1,105,267)	(1,141,218)
3	2010	978	10,505	11,483	4,106	23,985	28,091	(15,719)	(973,238)	(988,957)
4	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
5										
6										
7		Account No. 4425 / 4375			Account No. 4427 / 4377					
8	Year	State	Federal	Total	State	Federal	Total			
9	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
10	2009	(23,012)	(134,429)	(157,441)	(1,486)	(8,675)	(10,161)			
11	2010	(20,720)	(121,038)	(141,758)	(267)	(1,553)	(1,820)			
12	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
13										
14										
15		Account No. 4433 / 4383			Account No. 4437 / 4387					
16	Year	State	Federal	Total	State	Federal	Total			
17	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
18	2009	(2,801)	(23,216)	(26,017)	(14,749)	(979,354)	(994,103)			
19	2010	(5,219)	(23,216)	(28,435)	4,277	(868,503)	(864,226)			
20	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
21										
22										
23		Account No. 4385 / 4435								
24	Year	State	Federal	Total						
25	2008	-	-	-						
26	2009	1,164	6,801	7,965						
27	2010	1,126	6,582	7,708						
28	2011	1,117	6,530	7,647						

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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State 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	2008					978	2008					3,883
2	2009	978	-			978	2009	3,883	72			3,955
3	2010	978	-			978	2010	3,955	151			4,106
4	2011	978	-			978	2011	4,106	(12)			4,094
5												
6		Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee				
7												
8		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
9	Year						Year					
10	2008					(19,740)	2008					(3,347)
11	2009	(19,740)	(3,272)			(23,012)	2009	(3,347)	1,861			(1,486)
12	2010	(23,012)	2,292			(20,720)	2010	(1,486)	1,219			(267)
13	2011	(20,720)	537			(20,183)	2011	(267)	(34)			(301)
14												
15		Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation				
16												
17		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
18	Year						Year					
19	2008					(383)	2008					(15,120)
20	2009	(383)	(2,418)			(2,801)	2009	(15,120)	371			(14,749)
21	2010	(2,801)	(2,418)			(5,219)	2010	(14,749)	19,026			4,277
22	2011	(5,219)	(9)			(5,228)	2011	4,277	(59)			4,218
23												
24		Account No. 4435 - Deferred State Tax - Bad Debt										
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
27	Year											
28	2008					-						
29	2009	-	1,164			1,164						
30	2010	1,164	(38)			1,126						
31	2011	1,126	(9)			1,117						

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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	2008					10,505	2008					22,681
2	2009	10,505				10,505	2009	22,681	420			23,101
3	2010	10,505				10,505	2010	23,101	884			23,985
4	2011	10,505				10,505	2011	23,985	(68)			23,917
5												
6												
		Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case					Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
7												
8		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
9	Year						Year					
10	2008					(115,312)	2008					(19,548)
11	2009	(115,312)	(19,117)			(134,429)	2009	(19,548)	10,873			(8,675)
12	2010	(134,429)	13,391			(121,038)	2010	(8,675)	7,122			(1,553)
13	2011	(121,038)	3,135			(117,903)	2011	(1,553)	(197)			(1,750)
14												
15												
		Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.					Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
16												
17		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
18	Year						Year					
19	2008					(23,216)	2008					(980,621)
20	2009	(23,216)	0			(23,216)	2009	(980,621)	1,267			(979,354)
21	2010	(23,216)	0			(23,216)	2010	(979,354)	110,851			(868,503)
22	2011	(23,216)	(102)			(23,318)	2011	(868,503)	(315)			(868,818)
23												
24												
		Account No. 4485 - Deferred Federal Tax - Bad Debt										
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
27	Year											
28	2008					-						
29	2009		6,801			6,801						
30	2010	6,801	(219)			6,582						
31	2011	6,582	(52)			6,530						

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011
1	Prior	(18,612)	7,812	(10,800)	279	279	279
2	1981	(7,053)	2,862	(4,191)	106	106	106
3	1982	(18,745)	7,306	(11,439)	281	281	281
4	1983	(52,301)	19,625	(32,676)	785	785	785
5	1984	(37,642)	13,560	(24,082)	565	565	565
6	1985	(12,934)	4,462	(8,472)	194	194	194
7	1986	(9,723)	3,212	(6,511)	146	146	146
8					2,356	2,356	2,356
9			58,839	(98,171)	(95,815)	(93,459)	(91,103)
11			Per Books	(102,883)	(102,098)	(99,742)	(88,747)
13			Difference	(4,712)	(6,283)	(6,283)	2,356
14				See Note 1.	See Note 2.	See Note 3.	See Note 4.

Line No.	Year	Amount Realized		Amortization		Ending Balance	Allocation to Counties	
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	12/31/11 ERCs
22	2008					(98,171)	Marion	603.8 (5,902)
23	2009	(98,171)			2,356	(95,815)	Orange	298.5 (2,918)
24	2010	(95,815)			2,356	(93,459)	Pasco	4,020.0 (39,294)
25	2011	(93,459)			2,356	(91,103)	Pinellas	430.1 (4,204)
							Seminole	3,968.0 (38,786)
							TOTAL	9,320.4 (91,103)

- Notes:
- 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
 - 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
 - 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
 - 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in Items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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	N/A	0.00% %	- %

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
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest
 23 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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

COST OF CAPITAL

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	106,317	42.72%	6.65%	2.84%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	105,723	42.48%	10.36%	4.40%
5	Customer Deposits	2,281	0.92%	6.00%	0.05%
6	Tax Credits - Zero Cost	2,955	1.19%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	31,581	12.69%		
9	Other (Explain)	-			
10					
11	Total	<u>248,857</u>	<u>100.00%</u>		<u>7.29%</u>
12					
13					

Notes:

- 15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,
- 18 Utilities, Inc.

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,893,683)	50.14%	106,317
2	Short Term Debt	-	-	-	-		-
3	Preferred Stock						-
4	Common Equity	178,777,166	177,005,102	179,029,269	(178,923,546)	49.86%	105,723
5	Customer Deposits	2,029	2,477	2,281	-	n/a	2,281
6	Tax Credits - Zero Cost	2,993	2,918	2,955	-	n/a	2,955
7	Tax Credits - Weighted Cost				-		-
8	Accumulated Deferred Income Taxes	31,670	30,508	31,581	-	n/a	31,581
9	Other (Explain)				-		-
10							
11	Total	<u>358,813,858</u>	<u>357,041,005</u>	<u>359,066,086</u>	<u>(358,817,229)</u>	<u>100.00%</u>	<u>248,857</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.						

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Markwell

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 - Orange County

Schedule D-4

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Kirsten E. Markwell

Historical 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 12/31/11	Effective Cost Rate
1	Chase	-	Revolving Line of Credit	-	
2					
3	Total	-		-	
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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Markwell

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	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	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, due in installments beginning 2017	7/19/2006 - 7/19/2035	180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
5	Total		180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	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 - Orange County

Schedule: D-7

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-10				2,029
2	Jan-11	2,029	112	41	2,100
3	Feb-11	2,100	86	58	2,128
4	Mar-11	2,128	141	72	2,197
5	Apr-11	2,197	97	80	2,214
6	May-11	2,214	124	64	2,274
7	Jun-11	2,274	112	92	2,294
8	Jul-11	2,294	108	72	2,330
9	Aug-11	2,330	134	86	2,378
10	Sep-11	2,378	94	84	2,388
11	Oct-11	2,388	96	78	2,406
12	Nov-11	2,406	106	79	2,433
13	Dec-11	2,433	110	66	2,477
14					
15				Thirteen Month Average	\$ 2,281

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 1
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential</u>					
2	5/8" Residential	\$7.99	\$8.00	\$8.00	\$8.03	\$10.86
3	1" Residential	\$19.98	\$20.02	\$20.02	\$20.10	\$27.18
4	1.5" Residential	\$39.95	\$40.02	\$40.02	\$40.19	\$54.34
5	2" Residential	\$63.92	\$64.04	\$64.04	\$64.31	\$86.95
6	3" Residential	\$127.84	\$128.07	\$128.07	\$128.61	\$173.88
7	4" Residential	\$199.75	\$200.12	\$200.12	\$200.96	\$271.70
8	6" Residential	\$399.50	\$400.23	\$400.23	\$401.91	\$543.38
9						
10	<u>General Service</u>					
11	5/8" General Service	\$7.99	\$8.00	\$8.00	\$8.03	\$10.86
12	1" General Service	\$19.98	\$20.02	\$20.02	\$20.10	\$27.18
13	1.5" General Service	\$39.95	\$40.02	\$40.02	\$40.19	\$54.34
14	2" General Service	\$63.92	\$64.04	\$64.04	\$64.31	\$86.95
15	3" General Service	\$127.84	\$128.07	\$128.07	\$128.61	\$173.88
16	4" General Service	\$199.75	\$200.12	\$200.12	\$200.96	\$271.70
17	6" General Service	\$399.50	\$400.23	\$400.23	\$401.91	\$543.38
18						
19						
20	<u>Gallonge Charge (per 1,000 Gallons)</u>					
21	Residential - First 6,000 gallons	\$3.25	\$3.26	\$3.26	\$3.27	\$4.42
22	Residential - the next 2,000 gallons	\$3.44	\$3.45	\$3.45	\$3.46	\$4.68
23	Residential - the next 8,000 gallons	\$4.30	\$4.31	\$4.31	\$4.33	\$5.85
24	Residential - in excess of 16,000 gallons	\$5.15	\$5.16	\$5.16	\$5.18	\$7.00
25	General Service	\$3.53	\$3.54	\$3.54	\$3.55	\$4.80

Company: Utilities, Inc. of Florida; Orange County

Schedule E-2

Docket No.: 120209-WS

Page 1 of 2

Test Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Interim [] Final [x]

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis.

Water [x] Sewer []

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)
Line No.	Class/Meter Size	Total Bills for Rates Effective 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Effective 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Effective 02/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Effective 02/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Effective 07/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Effective 07/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	597		\$7.99	\$4,770	1,533		\$8.00	\$12,264			\$8.00	\$0
3	1" Residential	2		\$19.98	\$40	5		\$20.02	\$100			\$20.02	\$0
4	Total Residential	<u>599</u>			<u>\$4,810</u>	<u>1,538</u>			<u>\$12,364</u>				<u>\$0</u>
5													
6	Gallage Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-6,000 Gallons		2,458	\$3.25	\$7,989		6,779	\$3.26	\$22,100			\$3.26	\$0
9	6,001-8,000 Gallons		311	\$3.44	\$1,070		1,030	\$3.45	\$3,554			\$3.45	\$0
10	8,001-16,000 Gallons		414	\$4.30	\$1,780		1,632	\$4.31	\$7,034			\$4.31	\$0
11	Over 16,000 Gallons		63	\$5.15	\$324		1,083	\$5.16	\$5,588			\$5.16	\$0
12	5/8" Residential Total Gallons		<u>3,246</u>		<u>\$11,163</u>		<u>10,524</u>		<u>\$38,275</u>				<u>\$0</u>
13													
14	1" Residential												
15	0-6,000 Gallons		6	\$3.25	\$20		9	\$3.26	\$29			\$3.26	\$0
16	6,001-8,000 Gallons		-	\$3.44	\$0		-	\$3.45	\$0			\$3.45	\$0
16	8,001-16,000 Gallons		-	\$4.30	\$0		-	\$4.31	\$0			\$4.31	\$0
17	Over 16,000 Gallons		-	\$5.15	\$0		-	\$5.16	\$0			\$5.16	\$0
18	1" Residential Total Gallons		<u>6</u>		<u>\$20</u>		<u>9</u>		<u>\$29</u>				<u>\$0</u>
19													
20	Total Residential Service	<u>599</u>	<u>3,252</u>		<u>\$15,992</u>	<u>1,538</u>	<u>10,533</u>		<u>\$50,669</u>				<u>\$0</u>
21													
22	Average Residential Bill				<u>\$26.70</u>				<u>\$32.94</u>				<u>0</u>
23													
24	General Service - Base Charge												
25	5/8" General Service	4		\$7.99	\$32	10		\$8.00	\$80			\$8.00	\$0
26	1" General Service	2		\$19.98	\$40	5		\$20.02	\$100			\$20.02	\$0
27	Total General Service	<u>6</u>			<u>\$72</u>	<u>15</u>			<u>\$180</u>				<u>\$0</u>
28													
29	Gallage Charge (per 1,000 Gallons)												
30	5/8" General Service		13	\$3.53	\$46		33	\$3.54	\$117			\$3.54	\$0
31	1" General Service		95	\$3.53	\$335		153	\$3.54	\$542			\$3.54	\$0
32	Total		<u>108</u>		<u>\$381</u>		<u>186</u>		<u>\$658</u>				<u>\$0</u>
33													
34	Total General Service	<u>6</u>	<u>108</u>		<u>\$453</u>	<u>15</u>	<u>186</u>		<u>\$839</u>				<u>\$0</u>
35													
36	Average General Service Bill				<u>\$75.53</u>				<u>\$55.90</u>				<u>\$0.00</u>
37													
38	Total Miscellaneous Service Charge Revenues (Adjusted)				<u>\$760</u>				<u>\$946</u>				<u>\$0</u>
39													
40	Total Above Calculations				<u>\$17,206</u>				<u>\$52,453</u>				<u>\$0</u>
41													
42	Total Per Books				<u>\$16,117</u>				<u>\$54,177</u>				<u>\$0</u>
43	Adjustment to Remove Accrual Included in "Per Books"				<u>\$1,108</u>				<u>(\$1,667)</u>				
44	Adjustment to Miscellaneous Service Charges Revenues per E-5 Page 1 of 1								<u>(\$150)</u>				
45	Adjusted Total Per Books				<u>\$17,225</u>				<u>\$52,359</u>				<u>\$0</u>
46													
47	Difference				<u>(\$19)</u>				<u>\$94</u>				<u>\$0</u>
48													
49	Percentage Difference				<u>-0.12%</u>				<u>0.17%</u>				<u>0.00%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Schedule E-2

Docket No.: 120209-WS

Page 2 of 2

Test Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Interim [] Final [x]

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

Water [x] Sewer []

(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	5/8" Residential	1,489		\$8.03	\$11,957	3,619		\$28,991	\$29,061	\$10.86	\$39,302
3	1" Residential	5		\$20.10	\$101	12		\$241	\$241	\$27.18	\$326
4											
5											
6	Gallage Charge (per 1,000 Gallons)										
7	5/8" Residential										
8	0-6,000 Gallons		6,110	\$3.27	\$19,980		15,347	\$50,068	\$50,185	\$4.42	\$67,834
9	6,001-8,000 Gallons		784	\$3.46	\$2,713		2,125	\$7,336	\$7,353	\$4.68	\$9,945
10	8,001-16,000 Gallons		1,207	\$4.33	\$5,226		3,253	\$14,040	\$14,085	\$5.85	\$19,030
11	Over 16,000 Gallons		748	\$5.18	\$3,875		1,894	\$9,787	\$9,811	\$7.00	\$13,258
12	5/8" Residential Total Gallons		8,849		\$31,793		22,619	\$81,232	\$81,434		\$110,067
13											
14	1" Residential										
15	0-6,000 Gallons		5	\$3.27	\$16		20	\$65	\$65	\$4.42	\$88
16	6,001-8,000 Gallons		-	\$3.46	\$0		-	\$0	\$0	\$4.68	\$0
16	8,001-16,000 Gallons		-	\$4.33	\$0		-	\$0	\$0	\$5.85	\$0
17	Over 16,000 Gallons		-	\$5.18	\$0		-	\$0	\$0	\$7.00	\$0
18	1" Residential Total Gallons		5		\$16		20	\$65	\$65		\$88
19											
20	Total Residential Service	1,494	8,854		\$43,867	3,631	22,639	\$110,528	\$110,801		\$149,784
21											
22											
23											
24	General Service - Base Charge										
25	5/8" General Service	10		\$8.03	\$80	24		\$192	\$193	\$10.86	\$261
26	1" General Service	5		\$20.10	\$101	12		\$241	\$241	\$27.18	\$326
27											
28											
29	Gallage Charge (per 1,000 Gallons)										
30	5/8" General Service		62	\$3.55	\$220		108	\$383	\$383	\$4.80	\$518
31	1" General Service		40	\$3.55	\$142		288	\$1,019	\$1,022	\$4.80	\$1,382
32			102		\$362		396	\$1,402	\$1,406		\$1,901
33											
34	Total General Service	15	102		\$543	36	396	\$1,835	\$1,840		\$2,488
35											
36											
37											
38	Total Miscellaneous Service Charge Revenues (Adjusted)				\$1,512			\$3,218	\$3,218		\$3,218
39											
40	Total Above Calculations				\$45,922			\$115,581	\$115,858		\$155,489
41											
42	Total Per Books										
43	Adjustment to Remove Accrual Included in "Per Books"				\$383			(\$177)			
44	Adjustment to Miscellaneous Service Charges Revenues per E-5 Page 1 of 1							(\$150)			
45	Adjusted Total Per Books				\$45,772			\$115,356		Total Required Revenues	\$155,592
46											
47	Difference				\$150			\$224		Difference	(\$103)
48											
49	Percentage Difference				0.33%			0.19%		Percentage Difference	-0.07%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule E-3

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Darrien Pitts

Water [x] or Sewer [x]

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-11	300		3	-	-	303
2	Feb-11	299		3	-	-	302
3	Mar-11	315		3	-	-	318
4	Apr-11	306		3	-	-	309
5	May-11	305		3	-	-	308
6	Jun-11	308		3	-	-	311
7	Jul-11	304		3	-	-	307
8	Aug-11	304		3	-	-	307
9	Sep-11	298		3	-	-	301
10	Oct-11	300		3	-	-	303
11	Nov-11	295		3	-	-	298
12	Dec-11	297		3	-	-	300
13							
14	Total	3,631	-	36	-	-	3,667

WASTEWATER - NOT APPLICABLE

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	Jan-11				-	-	-
2	Feb-11				-	-	-
3	Mar-11				-	-	-
4	Apr-11				-	-	-
5	May-11				-	-	-
6	Jun-11				-	-	-
7	Jul-11				-	-	-
8	Aug-11				-	-	-
9	Sep-11				-	-	-
10	Oct-11				-	-	-
11	Nov-11				-	-	-
12	Dec-11				-	-	-
13							
14	Total	-	-	-	-	-	-

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4
 Page 1 of 1

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection	\$21.00	\$42.00		
5					
6	Violation Reconnection	*Actual Cost	*Actual Cost	\$21.00	\$42.00
7					
8	Premise Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The proposed changes in the above fees mirror the charges allowed in the company's previous rate filing, Docket No. 090462-WS. The change				
13	was inadvertently not made to the company's water tariffs.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Schedule E-5

Docket No.: 120209-WS

Page 1 of 1

Schedule Year ended: December 31, 2011

Interim [] Final [x]

Preparer: Darrien Pitts

Historical [x] Projected []

Water [x] 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	\$ 1,530.00	\$ -	\$ 1,638.00	\$ 200.00	\$ 3,368.00
2	Adjustment				(150.00) (1)
3	Total Adjusted Miscellaneous Service Charge Revenues				<u>\$ 3,218.00</u>
4					
5					
6	Other Charges as follows:				
7	NSF Check Charge			50.00	
8	Connection Meter Fee			150.00 (1)	
9	Total			<u>\$ 200.00</u>	

Notes:

(1) Meter Connection Fees of \$150 were incorrectly included in Other Charges rather than in CIAC.

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Schedule E-6

Docket No.: 120209-WS

Page 1 of 1

Schedule Year ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

Historical 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"	American Darling	B-62-B	John Street & Amelia Street	1
2				Total	1

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule E-7
Page 1 of 1

Preparer: Darrien Pitts

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, Orange County, does not have any private fire protection in this area; therefore this		
2	schedule is not applicable.		

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-8
 Page 1 of 1

Preparer: Darrien Pitts

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, Orange 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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-9
 Page 1 of 1

Preparer: Darrien Pitts

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, Orange County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Darrien Pitts

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 - Orange 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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-11
 Page 1 of 1

Preparer: Darrien Pitts

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, Orange County, does not have any guaranteed revenue contracts; therefore this schedule is not applicable.				
2					

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim Final

Historical Projected

Water or Sewer

Preparer: Darrien Pitts

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, Orange 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 - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Darrien Pitts

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
1	Utilities, Inc. of Florida, Orange 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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Water [X] or Sewer [X]

Schedule: E-14
Page 1 of 1
Preparer: Darrien Pitts

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 (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11		1.486	1.632	0.0001	-0.146	-9.8%
Feb-11		1.453	1.215	0.0001	0.238	16.3%
Mar-11		1.625	1.581	0.0073	0.037	2.3%
Apr-11		1.728	1.730	0.0040	-0.006	-0.4%
May-11		1.876	1.703	0.0001	0.173	9.2%
Jun-11		2.016	1.821	0.0011	0.194	9.6%
Jul-11		1.635	1.762	0.0001	-0.127	-7.8%
Aug-11		1.996	1.497	0.0001	0.499	25.0%
Sep-11		1.989	1.403	0.0001	0.586	29.5%
Oct-11		1.742	1.334	0.0001	0.408	23.4%
Nov-11		2.091	1.667	0.0001	0.424	20.3%
Dec-11		1.528	1.458	0.0001	0.070	4.6%
Total	0	21.165	18.804	0.013	2.348	11.1%

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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.		Water Purchased
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.	11/17/2011 *	115,000
* All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/2 of a 2 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) 11/3/2011 *	65,000
	(2) 11/21/2011 ***	67,250
	(3) 11/10/2011 **	68,000
	(4) 11/28/2011 ***	69,500
	(5) 11/17/2011 *	115,000
** These are 1/3 of a 3 day reading. *** These are 1/4 of a 4 day reading.	AVERAGE	76,950
4 Average Daily Flow	Max Month	69,700
	Annual	57,986
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission	

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 (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 (620-Crescent Heights)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2007	280	279	280	21,495,110	76,906	21,815,680	284	
2	2008	279	258	269	20,713,284	77,144	21,406,074	277	-2.18%
3	2009	258	262	260	18,655,546	71,752	18,989,396	265	-4.62%
4	2010	262	257	260	18,418,670	70,978	18,978,400	267	1.03%
5	2011	257	252	255	18,406,700	72,325	18,804,410	260	-2.76%
Average Growth Through 5-Year Period (Col. 8)									<u>-2.13%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	287.86729	1	284
X Coefficient:	-5.7433261	2	277
R ² :	0.87682356	3	265
		4	267
		5	260
		10	230

Five year growth (30) Ercs
 Annual average growth -5.91 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
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 (621-Davis Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11		0.265	0.288	0.0001	-0.023	-8.6%
Feb-11		0.316	0.225	0.0001	0.091	28.7%
Mar-11		0.328	0.364	0.0020	-0.038	-11.4%
Apr-11		0.332	0.341	0.0084	-0.018	-5.3%
May-11		0.416	0.367	0.0001	0.049	11.8%
Jun-11		0.639	0.450	0.0001	0.189	29.6%
Jul-11		0.317	0.612	0.0001	-0.295	-92.9%
Aug-11		0.315	0.315	0.0001	0.000	-0.1%
Sep-11		0.294	0.275	0.0001	0.019	6.6%
Oct-11		0.317	0.251	0.0001	0.066	20.7%
Nov-11		0.352	0.414	0.0001	-0.062	-17.5%
Dec-11		0.342	0.331	0.0001	0.011	3.2%
Total	0	4.233	4.231	0.011	-0.009	-0.2%

(Above data in millions of gallons)

Treated water purchased from Orange County

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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.	Water Purchased	
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.	2/28/2011 *	28,667
* All water is purchased from Orange County. Utility does submit an MOR, but readings are not daily. This is 1/3 of a 3 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) 2/18/2011 **	9,250
	(2) 2/21/2011 *	9,333
	(3) 2/4/2011 **	9,750
	(4) 2/25/2011 **	13,500
	(5) 2/28/2011 *	28,667
** These are 1/4 of a 4 day reading.		
	AVERAGE	14,100
4 Average Daily Flow		
	Max Month	11,286
	Annual	11,597
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission	

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 (621-Davis Shores)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 (621-Davis Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 (621-Davis Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	42	44	43	3,627,015	84,349	3,627,015	43	
2	2008	44	43	44	3,836,845	88,203	3,836,845	44	1.16%
3	2009	43	42	43	3,924,550	92,342	3,924,550	43	-2.30%
4	2010	42	43	43	3,910,430	92,010	3,910,430	43	0.00%
5	2011	43	45	44	4,231,290	96,166	4,231,290	44	<u>3.53%</u>
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.60%</u>	

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

Constant:	42.8	X	Y
X Coefficient:	0.1	1	43
R^2:	0.05882353	2	44
		3	43
		4	43
		5	44
		10	44

Five year growth (0) Ercs
 Annual average growth -0.04 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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 % Inc. in ERCs
		Beginning	Ending	Average					
1	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
Average Growth Through 5-Year Period (Col. 8)								=====	

INTERIM RATE
SCHEDULES

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	433,577	(22,559)	(A)	411,018	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	106	-	(A)	106	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(G)	-	A-7 Int.
6						
7	Construction Work in Progress	1	(1)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(220,690)	33,739	(B)	(186,951)	A-9, A-3 Int.
10						
11	Less: CIAC	46,479	(42,081)	(D)	4,398	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	22,171	(12,146)	(E)	10,025	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-	(F)	-	A-16
20						
21	Working Capital Allowance	-	14,944	(H)	14,944	A-17, A-3 Int.
22						
23	Total Rate Base	281,644	(28,104)		253,540	

Company: Utilities, Inc. of Florida - Orange County
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(A) <u>Utility Plant</u>	
2	1. <u>Utility Plant in Service</u>	
3	(a) To correct parent company transportation allocations	(9,464)
4	To correct parent company other allocations during the year based on ERCs	5,552
5	See Schedule A5, column (3) for detail accounts and amounts	
6	Total Allocation Adjustments	<u>(3,912)</u>
7		
8	(b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11	(18,647)
9	See Schedule A5, column (4) for detail accounts and amounts	-
10	Total Adjustments to Rollforward Plant = 1/1/2009 to 12/31/2011	<u>(18,647)</u>
11		
12	Total Adjustments to Utility Plant in Service	<u>(22,559)</u>
13		
14	(B) <u>Accumulated Depreciation</u>	
15	1. <u>Utility Plant in Service</u>	
16	(a) To correct parent company transportation allocations	(9,574)
17	To correct parent company other allocations during the year based on ERCs	(15,185)
18	See Schedule A9, column (3) for detail accounts and amounts	
19	Total Allocation Adjustments	<u>(24,759)</u>
20		
21	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	(8,980)
22	See Schedule A9, column (4) for detail accounts and amounts	
23	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	<u>(8,980)</u>
24		
25	Total adjustments to UPIS Accumulated Depreciation	<u>(33,739)</u>
26		
27	(C) <u>Construction Work in Progress</u>	
28	1. To remove from rate base average adjusted construction work in process balance	(1)
29		
30	Total Construction Work in Progress Adjustments	<u>(1)</u>
31	(D) <u>Contributions in Aid of Construction (CIAC)</u>	
32	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	42,081
33	See Schedule A12, page 2 of 2, column (16)	
34	Total Adjustments to Rollover CIAC to 6/30/10	<u>42,081</u>
35		
36	(E) <u>Accumulated Amortization of CIAC</u>	
37	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(12,146)
38	See Schedule A14, page 2 of 2, column (16)	
39	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	<u>(12,146)</u>
40		
41	(F) <u>Working Capital and A19 Adjustments</u>	
42	<u>Deferred Rate Case Expense Average Balance</u>	
43	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper	
44	average balance for the test year.	<u>(277,718)</u>
45		
46	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized	
47	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828
48	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)
49	Net Adjustment to Deferred Rate Case Expense Balance	<u>1,467</u>
50		
51	3. Previous Rate Case	
52	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552
53		
54	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were	
55	effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in	
56	a 13-month average accumulated amortization for the test year of \$50,592.	<u>(50,592)</u>
57	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	<u>252,960</u>
58		
59	Net Adjustments to Deferred Rate Case Expense	<u>(23,291)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	<u>Other Miscellaneous Deferred Debits</u>	
2	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization	5
3		
4		
5	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization	169
6		
7		
8	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores	
9	7. Heights and Davis Shores	9,424
10		
11	Net Adjustments to Other Miscellaneous Deferred Debits	<u>9,598</u>
12		
13	Total Adjustments to Schedule A-18	<u>(13,693)</u>
14		
15	(G) Adjustments to Schedule A-19	
16	1. Adjustments to Accumulated Deferred Investment Tax Credit	3,686
17		
18	2. Adjustments to Notes & Accounts Payable - Associated Companies	(17,379)
19		
20	Total Adjustments to Schedule A-19	<u>(13,693)</u>
21		
22	(H) Working Capital Adjustment Per Schedule A-17	<u>14,944</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

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

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	115,683	175	115,858	30,765 (A)	146,623	B-4, B-3 Int.
2							
3	Operation & Maintenance	89,748	3,132	92,880	(B)	92,880	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	23,397	(5,385)	18,012	(C), (D)	18,012	B-13, B-3 Int.
6							
7	Amortization	-	2,015	2,015	(E)	2,015	
8							
9	Taxes Other Than Income	5,683	2,498	8,181	1,384 (F)	9,565	B-15, B-3 Int.
10							
11	Provision for Income Taxes	18	(4,757)	(4,739)	11,056 (G)	6,317	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	118,846	(2,497)	116,349	12,440	128,789	
14							
15	NET OPERATING INCOME	(3,162)	2,672	(490)	18,324	17,834	
16							
17							
18	RATE BASE	281,644	(28,104)	253,540		253,540	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.03	%

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	115,683	
5	Adjustment to remove Accrued Revenues per B4	(177)	
6	Adjustment to remove CIAC recorded as Other Water Revenues	(150)	
7	Test Year Adjusted Revenues prior to Annualizing Revenues	115,356	
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water revenues per Schedule E-2, p2	\$115,858	
12	Test Year Adjusted Revenues per above	115,356	
13	Adjustment required to annualize revenues	\$502	
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim	30,765	
18			
19	Total Adjustments to Revenues	30,940	
20			
21	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
22	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B5, Col. (3)		
23	for detail accounts and amounts	1,133	
24	Total parent companies allocation correction	1,133	
25			
26	(2) Adjustments to Amortization of Deferred Assets		
27	(a) Adjustments to Rate Case Expense		
28	To adjust previous rate case amortization to approved yearly amount		
29	Per Order No. PSC-10-0585-PAA-WS	2,399	
30	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole		
31	666 - Regulatory Commission Expense - Rate Case Amort. Adjustment	2,399	
32			
33	(3) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals,		
34	reversals and posting errors if applicable		
35	Crescent Heights per bills	37,288	
36	Davis Shores per bills	7,517	
37	Total Expense per bills	44,805	
38	Purchased Water Expense per G/L	45,205	
39	610 - Purchased Water Expense Adjustment	(400)	
40			
41	Total Adjustments to O&M Expenses	3,132	
42			
43	(C) Adjustments to Depreciation Expense:		
44	(1) (a) To correct parent company transportation allocations	(536)	
45	(b) To correct parent company other allocations during the year based on ERCs	(528)	
46	(See Schedule B13, column (3) for account breakdown)	(1,064)	
47			
48	(2) To rollforward depreciation expense & correct depreciation rates	(4,792)	
49	(See Schedule B13, column (4) for account breakdown)		
50			
51	Total Adjustments to Depreciation Expenses	(5,856)	
52			
53	(D) Amortization of CIAC		
54	(1) To rollforward amortization of CIAC & correct amortization rates		
55	WATER		
56	AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY	251	
57	AMORT ELEC PUMP EQP WATER TREATMENT	(95)	
58	AMORT OTHER TANG PLT WATER	315	
59	See Schedule B13, column (4)		
60	Amortization Expense Rollover	471	
61			
62	Total Adjustments to CIAC Amortization Expense	471	

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	(E) <u>Adjustments to Amortization/Other Expense</u>		
2	(1) To reflect yearly amortization of the dismantlement of Crescent Heights/Davis Shores Water Treatment Plants		
3			
4	Loss incurred in 7/2001 - \$8,691	630	
5	Loss incurred in 7/2003 - \$19,127	1,385	
6	Total Loss of \$27,818 amortized over 13.8 years	<u>2,015</u>	
7			
8	(F) <u>Taxes Other Than Income (TOTI)</u>		
9	Test Year Adjustments		
10	(1) Personal Property Tax		
11	(a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base	(171)	
12			
13	Total Personal Property Tax Adjustment	<u>(171)</u>	
14			
15	(2) Real Estate Tax		
16	(a) Correction of allocated taxes per books	(1)	
17	Total Real Estate Tax Adjustment	<u>(1)</u>	
18			
19	(3) Regulatory Assessment Fees (RAF)		
20	(a) Calculate RAFs based on Adjusted Test Year Revenues		
21	Test Year Adjusted Revenues	115,356	
22	(b) Calculate RAFs for Annualized Revenues		
23	Annualized Revenues Adjustment	502	
24	Total Test Year Adjusted Revenues	<u>115,858</u>	
25	RAF Rate	4.5%	
26	Adjusted Test Year RAF	5,214	
27	Deduct: Test Year RAF per books	(2,544)	
28	Total Regulatory Assessment Fee Adjustment	<u>2,670</u>	
29			
30	Total Test Year Adjustments to TOTI	<u>2,498</u>	
31			
32	<u>Pro Forma Adjustments</u>		
33	(6) Regulatory Assessment Fees (RAF)		
34	(a) Calculate RAFs on Additional Revenues Requested		
35	Additional Revenues Requested	30,765	
36	RAF Rate	4.5%	
37	Adjustment to RAF	1,384	
38			
39	Total Adjustments to TOTI	<u>3,882</u>	
40			
41	(E) <u>Provision for Income Taxes</u>		
42	(1) To calculate adjusted taxes prior to revenue increase	(4,739)	
43			
44	(2) To calculate additional taxes due to requested revenue adjustments	11,056	
45			
46	Total Adjustments to Provision for Income Taxes	<u>6,317</u>	

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1 Int.

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	2,544	2,015	1,108	16	5,683
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			(171)		(171)
7						
8	2. Real Estate Tax					
9	Adjustments to real estate taxes per B-3			(1)		(1)
10						
11	3. Regulatory Assessment Fees					
12	Adjustment to RAFs based on Adjusted and Annualized Test Year	2,670				2,670
13	Revenues per B-3					
14						
15	Adjusted Test Year TOTI - Water	5,214	2,015	936	16	8,181
16						
17	PRO FORMA ADJUSTMENTS					
18	4. Regulatory Assessment Fees					
19	a. Adjust for additional revenues requested	1,384				1,384
20						
21	Total Taxes Other than Income - Water	6,598	2,015	936	16	9,565

Reconciliation of Total Income Tax Provision
 Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []
 Interim [X] Final []

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(l)	\$ 4,259	\$ 2,058	\$ 6,317	\$ 6,317	\$ -
2							
3	Deferred Income Tax Expense	C-5(l)	(2,795)	2,795	-	-	-
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		\$ 1,464	\$ 4,853	\$ 6,317	\$ 6,317	\$ -

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
 Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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	\$ (3,162)	\$ 2,672	\$ (490)	\$ 18,324	\$ 17,834
2	18	(4,757)	(4,739)	11,056	6,317
3				0	
4	(3,144)	(2,085)	(5,229)	29,381	24,151
5	371	6,992	7,363	-	7,363
6				0	
7	(3,515)	(9,077)	(12,592)	29,381	16,788
8	Schedule M Adjustments:				
9					
10	22	(22)	-	-	-
11	(7,428)	7,428	-	-	-
12					
13	(7,406)	7,406	-	-	-
14					
15	3,891	(16,483)	(12,592)	29,381	16,788
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	3,891	(16,483)	(12,592)	29,381	16,788
19	214	(907)	(693)	1,616	923
20	Limited by NOL				
21	Credits				
22					
23	214	(907)	(693)	1,616	923
24					
25	3,677	(15,576)	(11,899)	27,765	15,865
26	0.34	0.34	0.34	0.34	0.34
27					
28	1,250	(5,296)	(4,046)	9,440	5,394
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	1,250	(5,296)	(4,046)	9,440	5,394
33					
34	Summary:				
35	214	(907)	(693)	1,616	923
36	1,250	(5,296)	(4,046)	9,440	5,394
37					
38	\$ 1,464	\$ (6,203)	\$ (4,739)	\$ 11,056	\$ 6,317
39					
40					
41					
42					

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

Schedule of Interest in Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-3 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	(30)	167	137	137	
7						
8	Other Interest Expense - Intercompany	401	6,825	7,226	7,226	
9						
10	AFUDC	-	-	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 371	\$ 6,992	\$ 7,363	\$ 7,363	\$ -

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

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26	Balances From Schedule D-1				
27					
28	\$ -	This Schedule is not applicable			
29					
30	-				
31					
32	-				--
33					
34	-				
35					
36	Total	\$ -	\$ -	\$ -	\$ -

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []
 Interim [X] Final []

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell

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	\$ 415,201	\$ -	\$ 415,201								
4	Book Depreciation and Amortization	525,753	-	525,753								
5												
6	Difference	(110,552)	-	(110,552)								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	-	-	-								
11	Deferred Maintenance Additions	15,050	-	15,050								
12	Deferred Maintenance Amortization	(7,024)	-	(7,024)								
13	Deferred Rate Case Additions	-	-	-								
14	Deferred Rate Case Amortization	(137,916)	-	(137,916)								
15	Organization Expense Amortization	4,172	-	4,172								
16	Bad Debts											
17	Other (See Note 1)	2,249	-	2,249								
18												
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)
20												
21	State Tax Rate	0.055	0.055	0.055								
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)								
23	(Limited by NOL)	-	-	-								
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)								
25												
26	Timing Differences For Federal Taxes (Line 18 - 23)	(219,171)	-	(219,171)								
27	Federal Tax Rate	0.34	0.34	0.34								
28												
29	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)								
30												
31	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)								
32												
33	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,278)	(12,880)
34												
35												
36												
37	Notes:											
38	(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.											
39	(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.											
40	(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.											
41												
42												
43												

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	108,665	42.86%	6.65%	2.85%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	108,058	42.62%	9.69%	4.13%
5	Customer Deposits	2,281	0.90%	6.00%	0.05%
6	Tax Credits - Zero Cost	2,955	1.17%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	31,581	12.46%		
9	Other (Explain)	-			
10					
11	Total	<u>253,540</u>	<u>100.00%</u>		<u>7.03%</u>
12					
13					
14	Notes:				
15	1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.				
16					
17	2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,				
18	Utilities, Inc.				

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 - Orange County
Docket No.: 120209-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,891,335)	50.14%	108,665
2	Short Term Debt	-	-	-	-	-	-
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	178,777,166	177,005,102	179,029,269	(178,921,211)	49.86%	108,058
5	Customer Deposits	2,029	2,477	2,281	-	n/a	2,281
6	Tax Credits - Zero Cost (see note 2)	2,993	2,918	2,955	-	n/a	2,955
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes (see note 2)	31,670	30,508	31,581	-	n/a	31,581
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>358,813,858</u>	<u>357,041,005</u>	<u>359,066,086</u>	<u>(358,812,546)</u>	<u>100.00%</u>	<u>253,540</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.						

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-1 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential</u>					
2	5/8" Residential	\$7.99	\$8.00	\$8.00	\$8.03	\$10.22
3	1" Residential	\$19.98	\$20.02	\$20.02	\$20.10	\$25.59
4	1.5" Residential	\$39.95	\$40.02	\$40.02	\$40.19	\$51.17
5	2" Residential	\$63.92	\$64.04	\$64.04	\$64.31	\$81.87
6	3" Residential	\$127.84	\$128.07	\$128.07	\$128.61	\$163.74
7	4" Residential	\$199.75	\$200.12	\$200.12	\$200.96	\$255.85
8	6" Residential	\$399.50	\$400.23	\$400.23	\$401.91	\$511.68
9						
10	<u>General Service</u>					
11	5/8" General Service	\$7.99	\$8.00	\$8.00	\$8.03	\$10.22
12	1" General Service	\$19.98	\$20.02	\$20.02	\$20.10	\$25.59
13	1.5" General Service	\$39.95	\$40.02	\$40.02	\$40.19	\$51.17
14	2" General Service	\$63.92	\$64.04	\$64.04	\$64.31	\$81.87
15	3" General Service	\$127.84	\$128.07	\$128.07	\$128.61	\$163.74
16	4" General Service	\$199.75	\$200.12	\$200.12	\$200.96	\$255.85
17	6" General Service	\$399.50	\$400.23	\$400.23	\$401.91	\$511.68
18						
19						
20	<u>Gallonage Charge (per 1,000 Gallons)</u>					
21	Residential - First 6,000 gallons	\$3.25	\$3.26	\$3.26	\$3.27	\$4.16
22	Residential - the next 2,000 gallons	\$3.44	\$3.45	\$3.45	\$3.46	\$4.40
23	Residential - the next 8,000 gallons	\$4.30	\$4.31	\$4.31	\$4.33	\$5.51
24	Residential - in excess of 16,000 gallons	\$5.15	\$5.16	\$5.16	\$5.18	\$6.59
25	General Service	\$3.53	\$3.54	\$3.54	\$3.55	\$4.52

Company: Utilities, Inc. of Florida; Orange County
 Docket No.: 120209-WS

Schedule E-2 Interim
 Page 1 of 2

Test Year Ended: December 31, 2011

Preparer: Kirsten Markwell

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) Line No.	(2) Class/Meter Size	(3) Total Bills for Rates Effective 10/19/10	(4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	(5) Test Year Rates Effective 10/19/10	(6) Test Year Revenues for Rates Effective 10/19/10	(7) Total Bills for Rates Effective 02/23/11	(8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	(9) Test Year Rates Effective 02/23/11	(10) Test Year Revenues for Rates Effective 02/23/11	(11) Total Bills for Rates Effective 07/21/11	(12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	(13) Test Year Rates Effective 07/21/11	(14) Test Year Revenues for Rates Effective 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	597		\$7.99	\$4,770	1,533		\$8.00	\$12,264			\$8.00	\$0
3	1" Residential	2		\$19.98	\$40	5		\$20.02	\$100			\$20.02	\$0
4	Total Residential	<u>599</u>			<u>\$4,810</u>	<u>1,538</u>			<u>\$12,364</u>				<u>\$0</u>
6	Gallonge Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-6,000 Gallons		2,458	\$3.25	\$7,989		6,779	\$3.26	\$22,100			\$3.26	\$0
9	6,001-8,000 Gallons		311	\$3.44	\$1,070		1,030	\$3.45	\$3,554			\$3.45	\$0
10	8,001-16,000 Gallons		414	\$4.30	\$1,780		1,632	\$4.31	\$7,034			\$4.31	\$0
11	Over 16,000 Gallons		63	\$5.15	\$324		1,083	\$5.16	\$5,588			\$5.16	\$0
12	5/8" Residential Total Gallons		<u>3,246</u>		<u>\$11,163</u>		<u>10,524</u>		<u>\$38,275</u>				<u>\$0</u>
14	1" Residential												
15	0-6,000 Gallons		6	\$3.25	\$20		9	\$3.26	\$29			\$3.26	\$0
16	6,001-8,000 Gallons		-	\$3.44	\$0		-	\$3.45	\$0			\$3.45	\$0
17	8,001-16,000 Gallons		-	\$4.30	\$0		-	\$4.31	\$0			\$4.31	\$0
18	Over 16,000 Gallons		-	\$5.15	\$0		-	\$5.16	\$0			\$5.16	\$0
19	1" Residential Total Gallons		<u>6</u>		<u>\$20</u>		<u>9</u>		<u>\$29</u>				<u>\$0</u>
20	Total Residential Service	<u>599</u>	<u>3,252</u>		<u>\$15,992</u>	<u>1,538</u>	<u>10,533</u>		<u>\$50,669</u>				<u>\$0</u>
21													
22	Average Residential Bill				<u>\$26.70</u>				<u>\$32.94</u>				<u>0</u>
24	General Service - Base Charge												
25	5/8" General Service	4		\$7.99	\$32	10		\$8.00	\$80			\$8.00	\$0
26	1" General Service	2		\$19.98	\$40	5		\$20.02	\$100			\$20.02	\$0
27	Total General Service	<u>6</u>			<u>\$72</u>	<u>15</u>			<u>\$180</u>	<u>0</u>			<u>\$0</u>
29	Gallonge Charge (per 1,000 Gallons)												
30	5/8" General Service		13	\$3.53	\$46		33	\$3.54	\$117			\$3.54	\$0
31	1" General Service		95	\$3.53	\$335		153	\$3.54	\$542			\$3.54	\$0
32	Total		<u>108</u>		<u>\$381</u>		<u>186</u>		<u>\$658</u>				<u>\$0</u>
34	Total General Service	<u>6</u>	<u>108</u>		<u>\$453</u>	<u>15</u>	<u>186</u>		<u>\$839</u>				<u>\$0</u>
35													
36	Average General Service Bill				<u>\$75.53</u>				<u>\$55.90</u>				<u>\$0.00</u>
38	Total Miscellaneous Service Charge Revenues (Adjusted)				<u>\$760</u>				<u>\$946</u>				<u>\$0</u>
40	Total Above Calculations				<u>\$17,206</u>				<u>\$52,453</u>				<u>\$0</u>
42	Total Per Books				<u>\$16,117</u>				<u>\$54,177</u>				<u>\$0</u>
43	Adjustment to Remove Accrual Included in "Per Books"				<u>\$1,108</u>				<u>(\$1,667)</u>				
44	Adjustment to Miscellaneous Service Charges Revenues per E-5 Page 1 of 1								<u>(\$150)</u>				
45	Adjusted Total Per Books				<u>\$17,225</u>				<u>\$52,359</u>				<u>\$0</u>
47	Difference				<u>(\$19)</u>				<u>\$94</u>				<u>\$0</u>
49	Percentage Difference				<u>-0.12%</u>				<u>0.17%</u>				<u>0.00%</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Orange County

Schedule E-2 Interim

Docket No.: 120209-WS

Page 2 of 2

Test Year Ended: December 31, 2011

Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	5/8" Residential	1,489		\$8.03	\$11,957	3,619		\$28,991	\$29,061	\$10.22	\$36,986
3	1" Residential	5		\$20.10	\$101	12		\$241	\$241	\$25.59	\$307
4											
5											
6	Gallonge Charge (per 1,000 Gallons)										
7	5/8" Residential										
8	0-6,000 Gallons		6,110	\$3.27	\$19,980		15,347	\$50,068	\$50,185	\$4.16	\$63,844
9	6,001-8,000 Gallons		784	\$3.46	\$2,713		2,125	\$7,336	\$7,353	\$4.40	\$9,350
10	8,001-16,000 Gallons		1,207	\$4.33	\$5,226		3,253	\$14,040	\$14,085	\$5.51	\$17,924
11	Over 16,000 Gallons		748	\$5.18	\$3,875		1,894	\$9,787	\$9,811	\$6.59	\$12,481
12	5/8" Residential Total Gallons		8,849		\$31,793		22,619	\$81,232	\$81,434		\$103,599
13											
14	1" Residential										
15	0-6,000 Gallons		5	\$3.27	\$16		20	\$65	\$65	\$4.16	\$83
16	6,001-8,000 Gallons		-	\$3.46	\$0		-	\$0	\$0	\$4.40	\$0
17	8,001-16,000 Gallons		-	\$4.33	\$0		-	\$0	\$0	\$5.51	\$0
18	Over 16,000 Gallons		-	\$5.18	\$0		-	\$0	\$0	\$6.59	\$0
19	1" Residential Total Gallons		5		\$16		20	\$65	\$65		\$83
20	Total Residential Service	<u>1,494</u>	<u>8,854</u>		<u>\$43,867</u>	<u>3,631</u>	<u>22,639</u>	<u>\$110,528</u>	<u>\$110,801</u>		<u>\$140,975</u>
21											
22				Average Res:				\$29.36	\$30.44	\$30.52	\$38.83
23											
24	General Service - Base Charge										
25	5/8" General Service	10		\$8.03	\$80	24		\$192	\$193	\$10.22	\$245
26	1" General Service	5		\$20.10	\$101	12		\$241	\$241	\$25.59	\$307
27											
28											
29	Gallonge Charge (per 1,000 Gallons)										
30	5/8" General Service		62	\$3.55	\$220		108	\$383	\$383	\$4.52	\$488
31	1" General Service		40	\$3.55	\$142		288	\$1,019	\$1,022	\$4.52	\$1,302
32			102		\$362		396	\$1,402	\$1,406		\$1,790
33											
34	Total General Service	<u>15</u>	<u>102</u>		<u>\$543</u>	<u>36</u>	<u>396</u>	<u>\$1,835</u>	<u>\$1,840</u>		<u>\$2,342</u>
35											
36				Average Genera				\$36.19	\$50.96	\$51.10	\$65.06
37											
38	Total Miscellaneous Service Charge Revenues (Adjusted)				<u>\$1,512</u>			<u>\$3,218</u>	<u>\$3,218</u>		<u>\$3,218</u>
39											
40	Total Above Calculations				<u>\$45,922</u>			<u>\$115,581</u>	<u>\$115,858</u>		<u>\$146,536</u>
41											
42	Total Per Books							\$45,389	\$115,683		
43	Adjustment to Remove Accrual Included in "Per Books"				\$383			(\$177)			
44	Adjustment to Miscellaneous Service Charges Revenues per E-5 Page 1 of 1							(\$150)			
45	Adjusted Total Per Books				<u>\$45,772</u>			<u>\$115,356</u>		Total Required Revenues	<u>146,623</u>
46											
47	Difference				<u>\$150</u>			<u>\$224</u>		Difference	<u>(\$87)</u>
48											
49	Percentage Difference							<u>0.19%</u>	<u>0.19%</u>	Percentage Difference	<u>-0.06%</u>

PASCO

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

**INDEX
UTILITIES, INC. OF FLORIDA - PASCO COUNTY**

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

INDEX
UTILITIES, INC. OF FLORIDA - PASCO COUNTY

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RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	4,778,638	257,354	(A)	5,035,992	A-5, A-3
2						
3	Utility Land & Land Rights	2,899	10,754	(A)	13,653	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	-	-		-	A-3
8						
9	Less: Accumulated Depreciation	(1,424,772)	(81,851)	(B)	(1,506,623)	A-9, A-3
10						
11	Less: CIAC	(595,036)	(12,627)	(D)	(607,663)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	434,351	(115,271)	(E)	319,080	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	-	233,736	(H)	233,736	A-17, A-3
22						
23	Total Rate Base	3,196,080	292,094		3,488,174	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,329,707	929,024	(A)	2,258,731	A-6, A-3
2						
3	Utility Land & Land Rights	10,500	(1,546)	(A)	8,954	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-		-	A-7
6						
7	Construction Work in Progress	10	(10)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(524,536)	(464,695)	(B)	(989,231)	A-10, A-3
10						
11	Less: CIAC	(531,736)	(55,519)	(D)	(587,255)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	449,165	(99,443)	(E)	349,722	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	-	92,181	(H)	92,181	A-17, A-3
22						
23	Total Rate Base	733,110	399,992		1,133,102	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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) <u>Utility Plant</u>		
2	<u>1. Utility Plant in Service</u>		
3	(a) Allocate Common General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	340.5 / 390.7 Office Furniture & Equipment	478,770	135,413
5	341.5 / 391.7 Transportation Equipment	187,205	52,948
6	342.5 / 392.7 Stores Equipment	-	-
7	343.5 / 393.7 Tools, Shop & Garage Equipment	40,578	11,477
8	344.5 / 394.7 Laboratory Equipment	988	279
9	345.5 / 395.7 Power Operated Equipment	6,022	1,703
10	346.5 / 396.7 Communication Equipment	10,019	2,834
11	347.5 / 397.7 Miscellaneous Equipment	423	120
12	See Schedules A5 and A6, column (3)		
13	Total allocations of General Plant between water and wastewater	724,005	204,774
14			
15	(b) To correct parent company transportation allocations	(82,432)	(32,509)
16	To correct parent company other allocations during the year based on ERCs	132,752	(57,983)
17	See Schedules A5 and A6, column (4) for detail accounts and amounts		
18	Total Allocation Adjustments	50,320	(90,492)
19			
20	(c) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11	112,941	813,196
21	See Schedules A5 and A6, column (5) for detail accounts and amounts		
22	Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011	112,941	813,196
23			
24	(d) <u>Pro Forma Adjustments</u>		
25	Plant Additions to Summertree, Well 13 Hydro Tank Replacement - Estimated completion date 3/31/2013		
26	330.4 - New Hydro Tank	70,000	
27	330.4 - Retirement of Original Hydro Tank, Cost calculated using Handy Whitman Index, Installed Approx. in 1975	(13,741)	
28	Orange Wood/Buena Vista Water Distribution Plant Replacement - Estimated completion date 3/31/2013		
29	331.4 - Water Mains	210,000	
30	331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963	(24,984)	
31	333.4 - Water Services	50,000	
32	333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963	(5,193)	
33	334.4 - Water Meters	40,000	
34	334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988	(16,461)	
35	See Schedules A5, Column (6)		
36	Total Pro Forma Adjustments for Plant Additions and Retirements	309,621	-
37			
38	Total Adjustments to Utility Plant in Service	268,108	927,478
39			
40	(B) <u>Accumulated Depreciation</u>		
41	<u>1. Utility Plant in Service</u>		
42	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
43	340.5 / 390.7 Office Furniture & Equipment	249,903	70,682
44	341.5 / 391.7 Transportation Equipment	153,203	43,331
45	342.5 / 392.7 Stores Equipment	-	-
46	343.5 / 393.7 Tools, Shop & Garage Equipment	69,171	19,564
47	344.5 / 394.7 Laboratory Equipment	(82)	(23)
48	345.5 / 395.7 Power Operated Equipment	348	98
49	346.5 / 396.7 Communication Equipment	6,479	1,832
50	347.5 / 397.7 Miscellaneous Equipment	-	-
51	See Schedules A9 and A10, column (3)		
52	Total allocation of General Plant Accumulated Depreciation	479,022	135,485
53			
54	(b) To correct parent company transportation allocations	(84,680)	(33,397)
55	To correct parent company other allocations during the year based on ERCs	(96,009)	(57,837)
56	See Schedules A9 and A10, column (4) for detail accounts and amounts		
57	Total Allocation Adjustments	(180,689)	(91,234)
58			
59	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	311,791	375,094
60	See Schedules A9 and A10, column (5) for detail accounts and amounts		
61	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	311,791	375,094

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(d) To annualize accumulated depreciation for assets placed in service during the test year	675	302
3	See Schedules A9 and A10, column (6) for detail accounts and amounts		
4	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	675	302
5			
6	(e) To calculate additions and retirements to accumulated depreciation for pro forma additions and retirements		
7	Plant Additions to Summertree, Well 13 Hydro Tank Replacement - Estimated completion date 3/31/2013		
8	330.4 - New Hydro Tank	1,892	
9	330.4 - Retirement of Original Hydro Tank, Cost calculated using Handy Whitman Index, Installed Approx. in 1975	(13,741)	
10	Orange Wood/Buena Vista Water Distribution Plant Replacement - Estimated completion date 3/31/2013		
11	331.4 - Water Mains	4,884	-
12	331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963	(24,984)	
13	333.4 - Water Services	1,250	
14	333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963	(5,193)	
15	334.4 - Water Meters	2,000	
16	334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988	(16,461)	
17	See Schedule A9, column (7)		
18	Total Adjustments to calculate Accumulated Depreciation for Pro Forma Plant	(50,353)	-
19			
20	(f) Adjustments to Rollforward Accumulated Depreciation - 1/1/2012 to 12/31/2012	135,912	45,048
21	See Schedules A9, column (8) and A10, column (7) for detail accounts and amounts		
22	Total adjustments to rollforward plant - 1/1/2012 to 12/31/2012	135,912	45,048
23			
24	Total Accumulated Depreciation Adjustments	81,851	464,695
25			
26	(C) <u>Construction Work in Progress</u>		
27	1. To remove from rate base average adjusted construction work in process balance	-	(10)
28			
29	Total Construction Work in Progress Adjustments	-	(10)
30			
31	(D) <u>Contributions in Aid of Construction (CIAC)</u>		
32	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	12,627	55,519
33	See Schedules A12, page 2 of 2, column (16)		
34	Total Adjustments to Rollover CIAC to 12/31/11	12,627	55,519
35			
36	Total CIAC Adjustments	12,627	55,519
37			
38	(E) <u>Accumulated Amortization of CIAC</u>		
39	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(130,489)	(117,920)
40	See Schedules A14, page 2 of 2, column (16)		
41	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	(130,489)	(117,920)
42			
43	<u>Pro-Forma Adjustments</u>		
44	2. Pro Forma Adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12	15,218	18,477
45	See Schedules A14, page 2 of 2, column (17)		
46	Total Adjustments to rollforward CIAC Accumulated Amortization to 12/31/12	15,218	18,477
47			
48	Total CIAC Amortization Adjustments	(115,271)	(99,443)
49	(F) <u>Adjustments to Schedule A-18 affecting Working Capital</u>		
50	<u>Deferred Rate Case Expense Average Balance</u>		
51	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year.	(277,718)	
52			
53			
54	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized		
55	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828	
56	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)	
57	Net Adjustment to Deferred Rate Case Expense Balance	1,467	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 3 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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. Previous Rate Case		
2	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552	
3			
4	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a		
5	13-month average accumulated amortization for the test year of \$50,592.	(50,592)	
6			
7	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	252,960	
8			
9	4. Current Rate Case		
10	To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10	289,035	
11	Net Adjustment to Deferred Rate Case Expense for Current Rate Case	289,035	
12			
13	Net Adjustments to Deferred Rate Case Expense	265,744	
14			
15	<u>Other Miscellaneous Deferred Debits</u>		
16	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related		
17	Accumulated Amortization	5	
18			
19	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related		
20	Accumulated Amortization	169	
21			
22	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent		
23	7. Heights and Davis Shores	9,424	
24			
25	Net Adjustments to Other Miscellaneous Deferred Debits	9,598	
26			
27	Total Adjustments to Schedule A-18	276,342	
28			
29	(G) Adjustments to Schedule A-19		
30	1. (a) Adjustments to Accumulated Deferred Investment Tax Credit	3,686	
31			
32	2. (b) Adjustments to Notes & Accounts Payable - Associated Companies	271,656	
33			
34	Total Adjustments to Schedule A-19	276,342	
35			
36	(H) Working Capital Adjustment Per Schedule A-17		
		233,736	92,181

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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Markwell

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs	4,077,293	1,262,674
2	To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs	(286,734)	64,382
3			
4	Adjusted 12/31/08 Balance	3,790,559	1,327,056
5	Additions - See Note 1	276,418	136,140
6	Retirements		
7	Adjustments - Rounding		1
8			
9	Balance 12/31/09	4,066,977	1,463,197
10	Additions	93,172	(383,254)
11	Retirements	(10,665)	
12	Adjustments - Rounding		(1)
13			
14	Balance 12/31/10	4,149,484	1,079,942
15	Additions	72,898	27,101
16	Retirements	(13,363)	(8,976)
17	Adjustments		
18			
19	Balance 12/31/11 per Annual Report	4,209,019	1,098,067
20	Adjustments - To reconcile to General Ledger - See Note 2	607,924	246,993
21			
22	Adjusted 12/31/11 Balance	4,816,943	1,345,060
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	(35,406)	(4,853)
25	2. Various other adjustments to test year as per Schedules A5 & A6, page1.	268,108	927,478
26			
27	Adjusted 12/31/11 Balance	5,049,645	2,267,685
28			
29			
30	Note(s):		
31			
32	1. 2009 Annual report S-4(a) Total Wastewater Plant, Additions Col. (d) differs by (\$22,555) due to the fact that the previous year balance of \$22,555 in Account 361 for		
33	Manholes was combined with and reflected in the Collection Sewers - Gravity Additions column. As part of this, there should have been a corresponding entry of		
34	(\$22,555) under Manholes. Note that ending balance under Manholes is no longer a line item in the 2010 Annual Report.		
35			
36	2. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for		
37	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.		
38	JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively.		
39	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,		
40	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		
41	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		
42	accounts to the AA Ledger based on business unit.		
43			
44	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		
45	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		
46	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		
47	correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based on		
48	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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments				(7) Adjusted Average	(8) NU&U %	(9) NU&U Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	(378)			812		434		
3	302.1 Franchises	5,576		726			6,302		
4	339.1 Other Plant & Misc. Equipment	-					-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	(9,815)			17,371		7,556		
7	304.2 Structures & Improvements	105,791					105,791		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	306.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	364,471			8,418		372,889		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	412,019					412,019		
13	310.2 Power Generation Equipment	1,312			6,219		7,531		
14	311.2 Pumping Equipment	-					-		
15	339.2 Other Plant & Misc. Equipment	-					-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	-			4,685		4,685		
18	304.3 Structures & Improvements	51,029			311,811		362,840		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	167,832			6,150		173,982		
21	320.3 Water Treatment Equipment	187,781			7,094		194,875		
22	339.3 Other Plant & Misc. Equipment	-			7,150		7,150		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	-					-		
25	304.4 Structures & Improvements	4,008					4,008		
26	311.4 Electric Pumping Equipment - T&D	180					180		
27	330.4 Distr. Reservoirs & Standpipes	347,368			16,950	56,259	420,577		
28	331.4 Transm. & Distribution Mains	1,196,993			18,430	185,016	1,400,439		
29	333.4 Services	499,732			(25,165)	44,807	519,374		
30	334.4 Meters & Meter Installations	368,430			53,809	23,539	445,778		
31	335.4 Hydrants	72,091					72,091		
32	336.4 Backflow Prevention Devices	706					706		
33	339.4 Other Plant & Misc. Equipment	-					-		
34	GENERAL PLANT								
35	303.5 Land & Land Rights	12,714		(6)	(11,296)		1,412		
36	304.5 Structures & Improvements	428,984		5	(323,700)		105,289		
37	340.5 Office Furniture & Equipment	478,770	(135,413)	(21,657)			321,700		
38	341.5 Transportation Equipment	187,205	(52,948)	(82,432)			51,825		
39	342.5 Stores Equipment	-	-				-		
40	343.5 Tools, Shop & Garage Equipment	40,578	(11,477)	31	21,353		50,485		
41	344.5 Laboratory Equipment	988	(279)	134			843		
42	345.5 Power Operated Equipment	6,022	(1,703)				4,319		
43	346.5 Communication Equipment	10,019	(2,834)	(16)			7,169		
44	347.5 Miscellaneous Equipment	423	(120)				303		
45	348.5 Other Tangible Plant	(159,292)		153,535	(7,150)		(12,907)		
46									
47	TOTAL	4,781,537	(204,774)	50,320	112,941	309,621	5,049,645	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
3	302.1 Franchises	5,576	5,576	5,577	5,577	5,577	5,577	5,576	5,576	5,575	5,575	5,574	5,574	5,574	5,576
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)	(9,815)
7	304.2 Structures & Improvements	105,268	105,268	105,622	105,616	105,692	105,692	105,692	106,072	106,072	106,072	106,072	106,072	106,072	105,791
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	364,318	364,318	364,318	364,318	364,318	364,318	364,318	364,318	364,509	364,662	364,700	364,852	364,852	364,471
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	411,767	411,767	411,767	411,767	411,767	412,071	412,071	412,071	412,071	412,071	412,071	412,490	412,490	412,019
13	310.2 Power Generation Equipment	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	50,943	50,943	50,943	51,040	51,040	51,040	51,040	51,040	51,040	51,078	51,078	51,078	51,078	51,029
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	166,671	166,671	166,957	167,449	167,526	167,526	167,869	167,869	168,176	168,276	169,087	168,869	168,869	167,832
21	320.3 Water Treatment Equipment	185,581	185,890	186,420	186,537	186,652	187,185	187,695	188,339	188,246	188,800	189,181	190,275	190,352	187,781
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008	4,008
26	311.4 Electric Pumping Equipment - T&D	180	180	180	180	180	180	180	180	180	180	180	180	180	180
27	330.4 Distr. Reservoirs & Standpipes	346,134	346,250	346,736	347,000	347,000	347,311	347,311	347,507	347,854	348,084	348,161	348,218	348,218	347,368
28	331.4 Transm. & Distribution Mains	1,191,104	1,191,552	1,194,502	1,194,697	1,195,044	1,195,771	1,196,231	1,197,262	1,198,683	1,199,371	1,199,600	1,202,584	1,204,504	1,196,993
29	333.4 Services	495,244	495,899	496,999	497,483	498,090	498,090	500,425	501,491	501,848	502,424	502,462	502,857	503,200	499,732
30	334.4 Meters & Meter Installations	361,815	361,815	365,971	366,568	366,800	368,709	369,976	370,014	371,073	371,245	371,551	371,894	372,161	368,430
31	335.4 Hydrants	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091
32	336.4 Backflow Prevention Devices	706	706	706	706	706	706	706	706	706	706	706	706	706	706
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	12,716	12,718	12,719	12,721	12,719	12,716	12,715	12,711	12,716	12,712	12,710	12,707	12,708	12,714
36	304.5 Structures & Improvements	428,987	429,025	429,105	429,561	429,455	429,277	429,215	429,082	429,069	428,781	428,539	428,318	428,385	428,984
37	340.5 Office Furniture & Equipment	477,754	478,471	479,207	480,056	479,748	478,977	478,787	478,220	479,495	478,566	478,074	477,336	479,320	478,770
38	341.5 Transportation Equipment	181,418	181,396	181,593	179,618	179,469	190,814	189,783	188,915	189,453	188,750	188,117	193,181	201,160	187,205
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	40,455	40,454	40,466	40,717	40,705	40,682	40,674	40,658	40,625	40,569	40,522	40,489	40,491	40,578
41	344.5 Laboratory Equipment	791	791	1,352	1,352	952	952	952	952	952	952	952	952	952	988
42	345.5 Power Operated Equipment	3,960	3,960	3,960	3,960	4,896	6,262	7,326	7,326	7,326	7,326	7,326	7,326	7,326	6,022
43	346.5 Communication Equipment	10,027	10,033	10,037	10,042	10,035	10,024	10,020	10,008	10,024	10,009	10,002	9,990	9,996	10,019
44	347.5 Miscellaneous Equipment	423	423	423	423	423	423	423	423	423	423	423	423	423	423
45	348.5 Other Tangible Plant	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)	(159,292)
46															
47	TOTAL	4,749,764	4,752,032	4,763,486	4,765,314	4,766,720	4,782,228	4,786,911	4,788,666	4,794,042	4,794,558	4,795,014	4,804,297	4,816,943	4,781,537

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) Non-Used & Useful %	(8) NU&U Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)			
1	INTANGIBLE PLANT							
2	351.1 Organization	3,349				3,349		
3	352.1 Franchises	-				-		
4	389.1 Other Plant & Misc. Equipment	-				-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	-			8,454	8,454		
7	354.2 Structures & Improvements	-				-		
8	355.2 Power Generation Equipment - Collection Pit	-				-		
9	360.2 Collection Sewers - Force	214,286			84,563	298,849		
10	361.2 Collection Sewers - Gravity	588,753			595,625	1,184,378		
11	362.2 Special Collecting Structures	-				-		
12	363.2 Services to Customers	-			94,332	94,332		
13	364.2 Flow Measuring Devices	5,221				5,221		
14	365.2 Flow Measuring Installations	497				497		
15	389.2 Other Plant & Misc. Equipment	-				-		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-				-		
18	354.3 Structures & Improvements	320,096			(58,840)	261,256		
19	355.3 Power Generation Equipment - Pumping Pit	-				-		
20	370.3 Receiving Wells	-				-		
21	371.3 Pumping Equipment	17,830				17,830		
22	389.3 Other Plant & Misc. Equipment	2,094				2,094		
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-			500	500		
25	354.4 Structures & Improvements	-			1,749	1,749		
26	355.4 Power Generation Equipment - Treatment Pit	-				-		
27	380.4 Treatment & Disposal Equipment	87,948			120,891	208,839		
28	381.4 Plant Sewers	-				-		
29	382.4 Outfall Sewer Lines	-				-		
30	389.4 Other Plant & Misc. Equipment	-			3,300	3,300		
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	4,832				4,832		
49	389.6 Other Plant & Miscellaneous Equipment	-				-		
50	GENERAL PLANT							
51	353.7 Land & Land Rights	10,500			(10,500)	-		
52	354.7 Structures & Improvements	31,999		2	(31,999)	2		
53	390.7 Office Furniture & Equipment	-	135,413	(8,541)		126,872		
54	391.7 Transportation Equipment	-	52,948	(32,509)		20,439		
55	392.7 Stores Equipment	-	-			-		
56	393.7 Tools, Shop & Garage Equipment	-	11,477	12	8,421	19,910		
57	394.7 Laboratory Equipment	-	279	53		332		
58	395.7 Power Operated Equipment	-	1,703			1,703		
59	396.7 Communication Equipment	-	2,834	(7)		2,827		
60	397.7 Miscellaneous Equipment	-	120			120		
61	398.7 Other Tangible Plant	52,802		(49,502)	(3,300)	-		
62								
63	TOTAL	1,340,207	204,774	(90,492)	813,196	2,267,685	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] Projected []

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

Schedule: A-6
Page 2 of 2
Preparer: Kirsten Markwell
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
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 Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	214,263	214,263	214,263	214,263	214,263	214,263	214,263	214,263	214,263	214,339	214,339	214,339	214,339	214,286
10	361.2 Collection Sewers - Gravity	588,185	588,464	588,464	588,464	588,464	588,464	588,464	588,464	588,961	588,961	589,439	589,439	589,553	588,753
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.2 Flow Measuring Devices	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,486	5,221
14	365.2 Flow Measuring Installations	497	497	497	497	497	497	497	497	497	497	497	497	497	497
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	325,160	325,160	325,160	325,160	318,019	318,019	318,019	318,019	318,019	318,019	318,019	317,392	317,080	320,096
19	355.3 Power Generation Equipment - Pumping Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	6,953	9,291	9,369	10,425	18,816	20,088	20,088	20,088	20,165	23,374	23,565	24,281	24,281	17,830
22	389.3 Other Plant & Misc. Equipment	2,095	2,095	2,095	2,095	2,095	2,094	2,094	2,094	2,094	2,094	2,094	2,094	2,094	2,094
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Pit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948	87,948
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	388.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.6 Reuse Transmission & Distribution System	3,861	4,445	4,445	4,827	4,942	4,942	4,942	4,942	4,942	5,132	5,132	5,132	5,132	4,832
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
52	354.7 Structures & Improvements	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999	31,999
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	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802.00	52,802
62															
63	TOTAL	1,332,811	1,336,012	1,336,090	1,337,528	1,339,893	1,340,164	1,340,164	1,340,164	1,340,738	1,344,213	1,344,882	1,344,971	1,345,060	1,340,207

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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	N/A	N/A	N/A
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	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs	804,263	354,907
2	To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs	(302,200)	(36,256)
3	To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs	(25,853)	(3,047)
4	To remove adjustments made per Note 3 of Schedule A-8, TYE 12/31/08 MFRs	(186)	
5			
6	Adjusted 12/31/08 Balance	476,024	315,604
7	Additions	436,991	193,137
8	Retirements		
9	Adjustments - Rounding	1	
10			
11	Balance 12/31/09	913,016	508,741
12	Additions - See Note 1	(269,801)	(280,053)
13	Retirements	(10,665)	
14	Adjustments		
15			
16	Balance 12/31/10	632,550	228,688
17	Additions	155,448	59,141
18	Retirements - See Note 2	(13,363)	(8,976)
19	Adjustments - Rounding	(1)	
20			
21	Balance 12/31/11 per Annual Report - See Note 2.	774,634	278,853
22	Adjustments - To reconcile to General Ledger - See Note 3	729,557	270,728
23			
24	Adjusted 12/31/11 Balance	1,504,191	549,581
25	Adjustments to year-end test year balance:		
26	1. To convert to 13-month average test year.	(79,419)	(25,045)
27	2. Various other adjustments to test year as per Schedules A9 & A10, page1.	81,851	464,695
28			
29	Adjusted 12/31/11 Balance	1,506,623	989,231
30			

31 Note(s):

- 32 1. Wastewater Additions differ from the Total of Column (e), Schedule S-6(a) of the 2010 Annual Report due to the fact that the schedule is inadvertently
33 missing (\$371,462) in the Other Credits and Total Credits columns under account 398 - Other Tangible Plant. Note that Col. (k) - Balance at End of Year, does
34 reflect the (\$371,462) balance for that account.
35
- 36 2. The retirements of \$8,080 in account 354 and \$896 in account 361 were not included in the Balance at the End of the Year column in Schedule S-6(b) of the
37 Annual Report. Therefore the Total Accumulated Depreciation at the end of the year shows \$287,829 as opposed to the calculation shown on this line
38 resulting in a balance of \$278,853.
39
- 40 3. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(6) 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	27,978			(43,522)		649	(14,895)			
3	302.1 Franchises	523		(7)	358		136	1,010			
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	46,483			(16,196)	7	3,315	33,609			
8	305.2 Collect. & Impound. Reservoirs	-						-			
9	306.2 Lake, River & Other Intakes	-						-			
10	307.2 Wells & Springs	155,128			14,170	13	12,442	181,753			
11	308.2 Infiltration Galleries & Tunnels	-						-			
12	309.2 Supply Mains	(222,466)			310,608	13	11,785	99,940			
13	310.2 Power Generation Equipment	171						171			
14	311.2 Pumping Equipment	(5,818)						(5,818)			
15	339.2 Other Plant & Misc. Equipment	-						-			
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	-						-			
18	304.3 Structures & Improvements	588			37,968	1	11,340	49,897			
19	310.3 Power Generation Equipment	-			6,971		377	7,348			
20	311.3 Pumping Equipment - WTP	155,318			(46,359)	47	8,751	117,757			
21	320.3 Water Treatment Equipment	54,385			4,221	109	9,106	67,821			
22	339.3 Other Plant & Misc. Equipment	-			7,150		397	7,547			
23	TRANSMISSION & DISTRIBUTION PLANT										
24	303.4 Land & Land Rights	-						-			
25	304.4 Structures & Improvements	341					125	466			
26	311.4 Electric Pumping Equipment - T&D	16			2		9	27			
27	330.4 Distr. Reservoirs & Standpipes	(29,105)			79,964	20	9,870	60,749			
28	331.4 Transm. & Distribution Mains	379,814			(68,200)	163	(11,849)	28,440	328,368		
29	333.4 Services	94,867			(18,686)	78	(20,100)	11,951	68,110		
30	334.4 Meters & Meter Installations	236,333			79,838	157	(3,943)	21,299	333,684		
31	335.4 Hydrants	30,735			427		(14,461)	1,602	18,303		
32	336.4 Backflow Prevention Devices	47					39	86			
33	339.4 Other Plant & Misc. Equipment	-						-			
34	GENERAL PLANT										
35	303.5 Land & Land Rights	-						-			
36	304.5 Structures & Improvements	71,060		(42,637)	(33,344)		110	(4,811)			
37	340.5 Office Furniture & Equipment	249,903	(70,682)	(86,076)	13,255		1,164	107,564			
38	341.5 Transportation Equipment	153,203	(43,331)	(84,680)				25,192			
39	342.5 Stores Equipment	-						-			
40	343.5 Tools, Shop & Garage Equipment	69,171	(19,564)	(17,545)	(3,293)	2	2,502	31,273			
41	344.5 Laboratory Equipment	(82)	23	(134)	59	(3)	45	(92)			
42	345.5 Power Operated Equipment	348	(98)			68	438	756			
43	346.5 Communication Equipment	6,479	(1,832)	(258)	(762)			3,627			
44	347.5 Miscellaneous Equipment	-			69		20	89			
45	348.5 Other Tangible Plant	(50,648)		50,648	(12,907)			(12,907)			
46											
47	TOTAL	1,424,772	(135,485)	(180,689)	311,791	675	(50,353)	135,912	1,506,623	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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 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 Markwell

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	27,539	27,612	27,666	27,759	27,832	27,905	27,978	28,052	28,125	28,198	28,271	28,344	28,418	27,978
3	302.1 Franchises	453	465	477	488	500	511	523	535	546	558	569	581	593	523
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	44,609	44,920	45,232	45,545	45,857	46,169	46,483	46,795	47,108	47,422	47,735	48,048	48,362	46,483
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	148,615	149,700	150,785	151,871	152,956	154,042	155,127	156,213	157,299	158,385	159,472	160,559	161,645	155,128
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	(227,581)	(226,729)	(225,877)	(225,025)	(224,173)	(223,320)	(222,467)	(221,614)	(220,761)	(219,908)	(219,055)	(218,201)	(217,347)	(222,466)
13	310.2 Power Generation Equipment	138	144	149	155	160	166	171	177	182	188	193	199	204	171
14	311.2 Pumping Equipment	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														-
18	304.3 Structures & Improvements	(211)	(78)	55	189	322	455	588	722	855	988	1,122	1,255	1,388	588
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	149,801	150,762	151,724	152,688	153,652	154,616	155,542	156,508	157,475	157,736	158,706	159,476	160,446	155,318
21	320.3 Water Treatment Equipment	50,660	51,403	52,149	52,895	53,641	54,389	54,877	54,832	55,300	56,054	56,810	56,617	57,378	54,385
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														-
25	304.4 Structures & Improvements	278	288	299	309	320	330	341	351	361	372	382	393	403	341
26	311.4 Electric Pumping Equipment - T&D	11	12	13	14	14	15	16	17	17	18	19	20	20	16
27	330.4 Distr. Reservoirs & Standpipes	(33,779)	(33,002)	(32,224)	(31,445)	(30,666)	(29,887)	(29,108)	(28,328)	(27,547)	(26,766)	(25,985)	(25,203)	(24,421)	(29,105)
28	331.4 Transm. & Distribution Mains	366,440	368,899	370,144	372,610	375,076	377,545	380,015	382,485	384,207	386,683	389,158	391,640	392,686	379,814
29	333.4 Services	91,865	92,862	92,210	93,209	93,998	94,999	94,319	94,532	95,265	95,987	96,997	98,007	99,018	94,867
30	334.4 Meters & Meter Installations	229,146	230,320	231,511	232,705	233,899	235,103	236,311	237,519	238,732	239,945	241,159	242,376	243,593	236,333
31	335.4 Hydrants	29,949	30,080	30,211	30,342	30,473	30,604	30,735	30,866	30,997	31,128	31,260	31,391	31,522	30,735
32	336.4 Backflow Prevention Devices	24	27	31	35	39	43	47	51	55	59	63	67	71	47
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														-
36	304.5 Structures & Improvements	64,984	66,034	67,093	68,159	69,148	70,111	71,116	72,082	73,133	74,036	74,982	75,925	76,978	71,060
37	340.5 Office Furniture & Equipment	226,647	230,814	234,965	239,122	242,795	246,298	250,075	253,529	258,032	261,222	264,758	268,129	272,338	249,903
38	341.5 Transportation Equipment	152,034	152,853	153,818	152,656	153,367	153,384	153,631	154,685	155,180	155,729	156,378	148,113	149,818	153,203
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	67,932	68,145	68,371	68,597	68,802	68,999	69,208	69,410	69,598	69,764	69,939	70,125	70,342	69,171
41	344.5 Laboratory Equipment	165	169	174	178	(215)	(210)	(205)	(199)	(194)	(189)	(184)	(178)	(173)	(82)
42	345.5 Power Operated Equipment	118	145	173	201	235	278	329	380	431	481	532	583	634	348
43	346.5 Communication Equipment	6,214	6,259	6,304	6,349	6,393	6,436	6,480	6,522	6,569	6,611	6,654	6,696	6,741	6,479
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)	(50,648)
46															
47	TOTAL	1,339,585	1,355,638	1,369,007	1,383,140	1,397,959	1,412,515	1,425,666	1,439,656	1,454,499	1,468,235	1,483,469	1,488,496	1,504,191	1,424,772

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) NU&U 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.(f)			
1	INTANGIBLE PLANT									
2	351.1 Organization	3,219			(2,687)		28	560		
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	-			(49,718)			(49,718)		
8	355.2 Power Generation Equipment - Collection Pit	-						-		
9	360.2 Collection Sewers - Force	139,228			29,853	27	3,873	172,981		
10	361.2 Collection Sewers - Gravity	198,555			237,181		14,414	450,150		
11	362.2 Special Collecting Structures	-						-		
12	363.2 Services to Customers	-			41,347		2,483	43,830		
13	364.2 Flow Measuring Devices	780			4	53	1,097	1,934		
14	365.2 Flow Measuring Installations	24					13	37		
15	389.2 Other Plant & Misc. Equipment	-			82			82		
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-						-		
18	354.3 Structures & Improvements	113,746				(103)	8,070	121,713		
19	355.3 Power Generation Equipment - Pumping Pit	-						-		
20	370.3 Receiving Wells	-						-		
21	371.3 Pumping Equipment	886			14,769	269	1,349	17,273		
22	389.3 Other Plant & Misc. Equipment	88					117	205		
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-						-		
25	354.4 Structures & Improvements	-			97		55	152		
26	355.4 Power Generation Equipment - Treatment Pit	-						-		
27	380.4 Treatment & Disposal Equipment	19,424			120,008	24	11,602	151,058		
28	381.4 Plant Sewers	-						-		
29	382.4 Outfall Sewer Lines	-						-		
30	389.4 Other Plant & Misc. Equipment	-			2,205		183	2,388		
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	184			1	5	119	309		
49	389.6 Other Plant & Miscellaneous Equipment	-						-		
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-						-		
52	354.7 Structures & Improvements	48,402		(16,815)	(21,726)			9,861		
53	390.7 Office Furniture & Equipment	-	70,682	(33,947)	5,227		459	42,421		
54	391.7 Transportation Equipment	-	43,331	(33,397)				9,934		
55	392.7 Stores Equipment	-	-					-		
56	393.7 Tools, Shop & Garage Equipment	-	19,564	(6,920)	(1,299)	1	987	12,333		
57	394.7 Laboratory Equipment	-	(23)	(53)	23	(1)	18	(36)		
58	395.7 Power Operated Equipment	-	98			27	173	298		
59	396.7 Communication Equipment	-	1,832	(102)	(300)			1,430		
60	397.7 Miscellaneous Equipment	-	-		27		8	35		
61	398.7 Other Tangible Plant	-						-		
62										
63	TOTAL	524,536	135,485	(91,234)	375,094	302	45,048	989,231	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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] Projected []

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

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

Recap Schedules: A-2, 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-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	3,177	3,184	3,191	3,198	3,205	3,212	3,219	3,226	3,233	3,240	3,247	3,254	3,261	3,219
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 Pk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	135,249	135,912	136,575	137,238	137,902	138,565	139,228	139,891	140,555	141,218	141,881	142,545	143,208	139,228
10	361.2 Collection Sewers - Gravity	192,581	193,625	194,667	195,709	196,751	197,794	198,836	199,879	200,424	201,468	202,116	203,160	204,205	198,555
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.2 Flow Measuring Devices	260	347	433	520	606	693	780	866	953	1,040	1,126	1,213	1,300	780
14	365.2 Flow Measuring Installations	20	20	21	22	22	23	24	24	25	25	26	27	27	24
15	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	112,330	113,421	114,512	115,604	109,554	110,621	111,688	112,755	113,823	114,890	115,957	116,988	117,151	113,746
19	355.3 Power Generation Equipment - Pumping Pk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	438	481	525	573	665	758	852	944	1,037	1,145	1,254	1,367	1,479	886
22	389.3 Other Plant & Misc. Equipment	70	73	76	79	82	85	88	91	94	97	100	103	106	88
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	355.4 Power Generation Equipment - Treatment Pk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.4 Treatment & Disposal Equipment	9,150	10,862	12,575	14,287	15,999	17,712	19,424	21,137	22,849	24,561	26,274	27,986	29,699	19,424
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	128	136	145	154	164	173	183	193	202	212	222	232	242	184
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	47,900	47,984	48,068	48,151	48,235	48,318	48,402	48,485	48,569	48,652	48,736	48,820	48,903	48,402
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL	501,303	506,045	510,788	515,535	513,185	517,954	522,724	527,491	531,764	536,548	540,939	545,105	549,581	524,536

**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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Markwell

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs	594,435	531,736
2	To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs	4,724	55,519
3			
4	Adjusted 12/31/08 Balance	599,159	587,255
5	Additions		
6	Retirements		
7	Adjustments - 2008 BB Adjustment w/ Seminole County	(4,722)	(55,519)
8			
9	Balance 12/31/09	594,437	531,736
10	Additions	600	
11	Retirements		
12	Adjustments - COA	98,232	88,459
13			
14	Balance 12/31/10	693,269	620,195
15	Additions		
16	Retirements		
17	Adjustments - Allocation of UIF Cost Center	28,627	29,806
18			
19	Balance 12/31/11 per Annual Report	721,896	650,001
20	Adjustments - To reconcile to General Ledger - See Note 1	(126,860)	(118,265)
21			
22	Adjusted 12/31/11 Balance	595,036	531,736
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	-	-
25	2. Various other adjustments to test year as per Schedule A12, page1.	12,627	55,519
26			
27	Adjusted 12/31/11 Balance	607,663	587,255
28			
29			
30	Note(s):		
31	1. Please refer to Note 2 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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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) Adjustments A3 - (D) 1.	(5) Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	108,192	-	108,192
8				
9	Contributed Lines	173,617	-	173,617
10				
11	Other - Contributed Property/Connection Fees	313,227	12,627	325,854
12				
13				
14	Total	595,036	12,627	607,663
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees	-	-	-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	267,862	(36,736)	231,126
24				
25	Other - Tap Fees	(95,998)	134,034	38,036
26				
27	Other - Contributed Property/Connection Fees	359,872	(41,779)	318,093
28				
29				
30	Total	531,736	55,519	587,255

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (D)1.	(17) Adjusted Balance
1	WATER																
2	CIAC-WTR RES CAP FEE																
3	CIAC-WTR PLT MOD FEE																
4	SUB-TOTAL PLANT FEES																
5																	
6	CIAC-WTR.TRANS & DISTR MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,617		173,617
7	SUB-TOTAL MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,617		173,617
8																	
9	CIAC-WTR.STRUC & IMPRV SRC SUPPLY & PUMP PL'	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518		11,518
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	983	983	983	983	983	983	983	983	983	983	983	983	983	983		983
11	CIAC-WTR.WELLS & SPRINGS	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619		102,619
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028		43,028
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP																
14	CIAC-WTR.WATER TREATMENT EOPT	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	12,627	11,306
15	CIAC-WTR.DIS RESV & STNDPIPES	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712		20,712
16	CIAC-WTR.HYDRANTS	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029		21,029
17	CIAC- OTHER TANGIBLE PLT WATER	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659		114,659
18	SUB-TOTAL CONTRIBUTED PROPERTY	313,227	313,227	313,227	313,227	313,227	313,227	313,228	313,228	313,228	313,228	313,228	313,228	313,228	313,227	12,627	325,854
19																	
20	CIAC-WTR.SERVICE LINES	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878		51,878
21	CIAC-WTR.METERS	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083		38,083
22	CIAC-WTR.METER INSTALLATIONS	761	761	761	761	761	761	761	761	761	761	761	761	761	761		761
23	CIAC-WATER-TAP	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690	9,690		9,690
24	CIAC-WTR PLT MTR FEE	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780		7,780
25	SUB-TOTAL TAPS & METERS	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192	108,192		108,192
26																	
27	TOTAL WATER CIAC	595,035	595,035	595,035	595,035	595,035	595,035	595,034	595,034	595,034	595,034	595,034	595,034	595,034	595,036	12,627	607,663
28																	
29																	
30																	
31	WASTEWATER																
32	CIAC-SWR RES CAP FEE																
33	CIAC-SWR PLT MOD FEE																
34	SUB-TOTAL PLANT FEES																
35																	
36	CIAC-FORCE MAINS	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	(36,736)	55,180
37	CIAC-GRAVITY MAINS	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	(6,835)	167,311
38	CIAC-SWR MANHOLES															8,635	8,635
39	SUB-TOTAL MAINS	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	(36,736)	231,128
40																	
41	CIAC-STRUCT/IMPRV PUMP PLT LS	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331		72,331
42	CIAC-STRUCT/IMPRV TREATMENT PLANT																
43	CIAC-STRCT/IMP GEN PLT	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	(105,691)	
44	CIAC-POWER GEN EQUIP PUMP PLT																
45	CIAC-POWER GEN EQUIP TREAT PLT																
46	CIAC- TREAT/DISP EQUIP LAGOON	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794		54,794
47	CIAC- TREAT/DISP EQUIP TRT PLT	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277		85,277
48	CIAC- OUTFALL LINES																
49	CIAC - OTHER TANGIBLE PLANT - WASTEWATER															105,691	105,691
50	SUB-TOTAL CONTRIBUTED PROPERTY	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093		318,093
51	CIAC-SERVICES TO CUSTOMERS															36,736	36,736
52	CIAC-SEWER-TAP	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	97,298	1,300
53	SUB-TOTAL TAPS	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	134,034	38,036
54																	
55	CIAC-REUSE SERVICES																
56	CIAC- REUSE RES CAP FEE	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	(41,779)	
57	SUB-TOTAL REUSE RES CAP FEE	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	(41,779)	
58																	
59	TOTAL WASTEWATER CIAC	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	55,519	587,255

**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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011**

**Schedule: A-13
Page 1 of 1
Preparer: Kirsten Markwell**

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	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	394,675	376,423
2	To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs	2,074	(15,813)
3			
4	Adjusted 12/31/08 Balance	396,749	360,610
5	Additions	16,024	48,982
6	Retirements		
7	Adjustments - 2008 BB Adjustment w/ Seminole County	(2,075)	15,811
8			
9	Balance 12/31/09	410,698	425,403
10	Additions	15,848	14,924
11	Adjustments - Rounding	(1)	1
12	Adjustments - COA	65,114	(137)
13			
14	Balance 12/31/10	491,659	440,191
15	Additions	15,606	
16	Retirements		
17	Adjustments - Allocations of UIF Cost Center	(14,607)	
18			
19	Balance 12/31/11 per Annual Report	492,658	440,191
20	Adjustments - To reconcile to General Ledger - See Note 1	(50,506)	17,812
21			
22	Adjusted 12/31/11 Balance	442,152	458,003
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	(7,801)	(8,838)
25	2. Various other adjustments to test year as per Schedule A14, page1.	(115,271)	(99,443)
26			
27	Adjusted 12/31/11 Balance	319,080	349,722
28			
29			
30	Note(s):		
31	1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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

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

Florida Public Service Commission

Schedule: A-14

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Page 1 of 2
 Preparer: Kirsten Markwell

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		(4) Adjusted Average
			A3 - (E) 1.	A3 - (E) 2.	
1	WATER				
2					
3	Plant Capacity Fees	-	-	-	-
4					
5	Line/Main Extension Fees				-
6					
7	Tapping & Meter Installation Fees	41,717	(5,891)	3,676	39,502
8					
9	Contributed Lines	54,760	(8,552)	4,038	50,246
10					
11	Other - Contributed Property	337,874	(116,046)	7,504	229,332
12					
13					
14	Total	434,351	(130,489)	15,218	319,080
15					
16					
17	WASTEWATER				
18					
19	Plant Capacity Fees	-	-	-	-
20					
21	Line/Main Extension Fees				-
22					
23	Contributed Lines	147,909	(75,204)	5,846	78,551
24					
25	Other - Tap Fees	16,720	(8,835)	999	8,884
26					
27	Other - Contributed Property	284,536	(33,881)	11,632	262,287
28					
29					
30	Total	449,165	(117,920)	18,477	349,722

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 - Pasco County
 Docket No.: 120209-W/S
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (E) 1	(17) Adjustments A3 - (E) 2	(19) Adjusted Balance
1	WATER																	
2	ACC AMORT WATER RES CAP FEE-NC																	
3	ACC AMORT WATER PLT MOD FEE-NC																	
4	SUB-TOTAL PLANT FEES																	
5																		
6	ACC AMORT TRANS & DISTR MAINS	52,737	53,074	53,411	53,748	54,086	54,423	54,760	55,097	55,434	55,771	56,108	56,445	56,782	54,760	(8,552)	4,038	50,246
7	SUB-TOTAL MAINS	52,737	53,074	53,411	53,748	54,086	54,423	54,760	55,097	55,434	55,771	56,108	56,445	56,782	54,760	(8,552)	4,038	50,246
8																		
9	ACC AMORT-ORGANIZATION	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	97,876	(97,876)		
10	ACC AMORT STRUCT & IMPRV SRC	4,352	4,382	4,412	4,442	4,473	4,503	4,533	4,563	4,593	4,623	4,653	4,683	4,713	4,533	(961)	360	3,932
11	ACC AMORT STRUCT & IMPRV - WTP	371	374	376	379	381	384	386	389	392	394	397	399	402	386	(67)	31	350
12	ACC AMORT WELLS & SPRINGS	28,456	28,741	29,026	29,312	29,597	29,882	30,167	30,452	30,737	31,022	31,307	31,592	31,877	30,167	6,101	3,421	39,689
13	ACC AMORT ELECTRIC PUMP EQUIP	20,247	20,426	20,606	20,785	20,964	21,144	21,323	21,502	21,681	21,861	22,040	22,219	22,398	21,323	(224)	2,151	23,250
14	ACC AMORT ELEC PUMP EQP TRANS DIST																	
15	ACC AMORT WATER TREATMENT EQPT	4,687	4,730	4,773	4,815	4,858	4,901	4,944	4,987	5,029	5,072	5,115	5,158	5,201	4,944	(129)	514	5,329
16	ACC AMORT DIS RESV & STNDPIPES	9,795	9,841	9,888	9,935	9,981	10,028	10,075	10,121	10,168	10,215	10,261	10,308	10,354	10,075	(5,052)	580	5,583
17	ACC AMORT HYDRANTS	3,733	3,772	3,811	3,850	3,889	3,928	3,967	4,006	4,044	4,083	4,122	4,161	4,200	3,967	1,496	467	5,930
18	ACC AMORT OTHER TANG PLT WATER	164,813	164,845	164,877	164,708	164,740	164,772	164,803	164,835	164,867	164,898	164,930	164,962	164,993	164,803	(19,534)		145,269
19	SUB-TOTAL CONTRIBUTED PROPERTY	333,930	334,587	335,245	335,902	336,559	337,216	337,874	338,531	339,187	339,844	340,501	341,158	341,814	337,874	(116,048)	7,504	229,332
20																		
21	ACC AMORT SERVICE LINES	14,490	14,598	14,706	14,814	14,922	15,030	15,138	15,246	15,354	15,462	15,570	15,679	15,787	15,138	(785)	1,297	15,670
22	ACC AMORT METERS	19,148	19,307	19,466	19,624	19,783	19,942	20,100	20,259	20,418	20,576	20,735	20,894	21,053	20,100	(1,543)	1,904	20,461
23	ACC AMORT METER INSTALLATIONS	553	556	559	562	565	569	572	575	578	581	584	588	591	572	(218)	38	392
24	ACC AMORT WATER CIAC TAP	5,188	5,209	5,229	5,249	5,269	5,289	5,310	5,330	5,350	5,370	5,390	5,411	5,431	5,310	(3,521)	242	2,031
25	ACC AMORT WATER PLT METER FEE-NC	499	516	532	548	564	580	597	613	629	645	661	678	694	597	156	185	948
26	SUB-TOTAL TAPS & METERS	39,878	40,186	40,492	40,797	41,103	41,410	41,717	42,023	42,329	42,634	42,940	43,250	43,556	41,717	(5,891)	3,876	39,502
27																		
28	TOTAL WATER CIAC AMORTIZATION	426,545	427,847	429,148	430,447	431,746	433,051	434,351	435,651	436,950	438,249	439,549	440,853	442,152	434,351	(130,489)	15,218	319,080
29																		
30																		
31	WASTEWATER																	
32	ACC AMORT SEWER RES CAP FEE - NC																	
33	ACC AMORT SEWER PLT MOD FEE - NC																	
34	SUB-TOTAL PLANT FEES																	
35																		
36	ACC AMORT-SEWER FORCE MAINS	55,060	55,318	55,571	55,826	56,082	56,337	56,592	56,848	57,103	57,358	57,614	57,869	58,124	56,592	(32,384)	1,839	26,047
37	ACC AMORT-SEWER GRAVITY MAINS	89,365	89,891	90,016	90,341	90,666	90,992	91,317	91,642	91,967	92,292	92,618	92,943	93,268	91,317	(44,991)	3,717	50,043
38	ACC AMORT-SWR MANHOLES															2,171	290	2,461
39	SUB-TOTAL MAINS	144,425	145,007	145,587	146,167	146,748	147,329	147,909	148,490	149,070	149,650	150,232	150,812	151,392	147,909	(75,204)	5,846	78,551
40																		
41	ACC AMORT-ORGANIZATION	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	(115,204)		
42	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	44,405	44,646	44,887	45,128	45,369	45,610	45,851	46,092	46,334	46,575	46,816	47,057	47,298	45,851	(17,181)	2,893	31,563
43	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT																	
44	ACC AMORT-STRCT/IMP GEN PLT	449	449	449	449	449	449	449	449	449	449	449	449	449	449	(449)		
45	ACC AMORT PWR GEN EQP COLL																	
46	ACC AMORT PWR GEN EQP TREAT																	
47	ACC AMORT- TREAT/DISP EQUIP LAGOON	33,004	33,258	33,512	33,765	34,019	34,273	34,526	34,780	35,034	35,287	35,541	35,795	36,049	34,526	(10,612)	3,044	26,958
48	ACC AMORT- TREAT/DISP EQUIP TRT PLT	86,137	86,532	86,927	87,322	87,716	88,111	88,506	88,901	89,296	89,690	90,085	90,480	90,875	88,506	(19,550)	4,738	73,694
49	ACC AMORT- OUTFALL LINE																	
50	ACC AMORT- OTHER TANGIBLE PLANT - WASTEWATER															129,115	957	130,072
51	SUB-TOTAL CONTRIBUTED PROPERTY	279,199	280,089	280,979	281,868	282,757	283,647	284,536	285,426	286,317	287,205	288,095	288,985	289,875	284,536	(33,881)	11,832	262,287
52	ACC AMORT SEWAGE SERVICE LINES															7,638	967	8,603
53	ACC AMORT SEWER TAP	16,703	16,706	16,709	16,711	16,714	16,717	16,720	16,722	16,725	16,728	16,730	16,733	16,736	16,720	(18,471)	32	281
54	SUB-TOTAL TAPS	16,703	16,706	16,709	16,711	16,714	16,717	16,720	16,722	16,725	16,728	16,730	16,733	16,736	16,720	(8,835)	999	8,884
55																		
56	ACC AMORT-REUSE SERVICES																	
57	ACC AMORT-REUSE TAP																	
58	ACC AMORT-MGMT FEE-NC																	
59	SUB-TOTAL REUSE																	
60																		
61	TOTAL WASTEWATER CIAC AMORTIZATION	440,327	441,802	443,275	444,746	446,219	447,693	449,165	450,638	452,112	453,583	455,057	456,530	458,003	449,165	(117,920)	18,477	349,722

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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
- 2 #031006-WS.
- 3
- 4 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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/11	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	N/A	N/A
22			
23			
24			
25	<u>TEST YEAR AVERAGE BALANCE</u>		
26			
27	Beginning Balance - December 31, 2010	N/A	N/A
28	January		
29	February		
30	March		
31	April		
32	May		
33	June		
34	July		
35	August		
36	September		
37	October		
38	November		
39	Ending Balance December 31, 2011		
40			
41	Average Test Year Balance - 13 Months	N/A	N/A
42			

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	Final Rates			
2	Current and Accrued Assets:			
3	Cash			85,359
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
5	Miscellaneous current and accrued assets			4,070
6	Deferred Rate Case Expense			543,462
7	Material and Supplies			6,680
8	Miscellaneous Deferred Debits			29,095
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(149,967)
12	Accrued Taxes			(111,680)
13	Accrued Interest			(8,757)
14	Miscellaneous Current and Accrued Liabilities and Credits			(84,530)
15				
16	Equals working capital (Balance Sheet Approach)			\$ 755,640
17				
18	Allocation to Water & Sewer	\$ 233,736	\$ 92,181	
19				
20				
21	Allocation Methodology based on number of ERCs at the end of the test year:	12/31/11 ERCs	% of Total	Allocated Working Capital
22	Marion County - Water	527.6	5.66%	\$ 42,775
23	Marion County - Wastewater	76.2	0.82%	\$ 6,178
24	Orange County - Water	298.5	3.20%	\$ 24,201
25	Pasco County - Water	2,883.0	30.93%	\$ 233,736
26	Pasco County - Wastewater	1,137.0	12.20%	\$ 92,181
27	Pinellas County - Water	430.1	4.61%	\$ 34,870
28	Seminole County - Water	2,592.5	27.82%	\$ 210,184
29	Seminole County - Wastewater	1,375.5	14.76%	\$ 111,517
30	TOTAL UIF	9,320.4	100%	755,640
31				
32				
33	Interim Rates			
34	Current and Accrued Assets:			
35	Cash			85,359
36	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
37	Miscellaneous current and accrued assets			4,070
38	Deferred Rate Case Expense			254,427
39	Material and Supplies			6,680
40	Miscellaneous Deferred Debits			29,095
41				
42	Less: Current and Accrued Liabilities			
43	Accounts Payable			(149,967)
44	Accrued Taxes			(111,680)
45	Accrued Interest			(8,757)
46	Miscellaneous Current and Accrued Liabilities			(84,530)
47				
48	Equals working capital (Balance Sheet Approach)			\$ 466,605
49				
50	Allocation to Water & Sewer	\$ 144,331	\$ 56,921	
51				
52	Allocation Methodology based on UIF number of ERCs at the end of the test year:	12/31/11 ERCs	% of Total	Working Capital
53	Marion County - Water	527.6	5.66%	\$ 26,413
54	Marion County - Wastewater	76.2	0.82%	\$ 3,815
55	Orange County - Water	298.5	3.20%	\$ 14,944
56	Pasco County - Water	2,883.0	30.93%	\$ 144,331
57	Pasco County - Wastewater	1,137.0	12.20%	\$ 56,921
58	Pinellas County - Water	430.1	4.61%	\$ 21,532
59	Seminole County - Water	2,592.5	27.82%	\$ 129,788
60	Seminole County - Wastewater	1,375.5	14.76%	\$ 68,861
61	TOTAL UIF	9,320.4	100%	466,605

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) April-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,552,349	13,571,701	13,588,847	13,620,546	13,867,449	13,715,061	13,731,147	13,745,110	13,758,629	13,794,745	13,830,614	13,854,876	13,906,677	13,718,273		13,718,273
2	Construction Work in Progress				162							23	114		23		23
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	13,987,477	14,006,830	14,023,775	14,055,837	14,102,577	14,150,189	14,166,275	14,180,239	14,193,757	14,229,874	14,265,765	14,290,119	14,341,805	14,153,424		14,153,424
5	Less: Accumulated Depreciation	(3,002,413)	(3,051,881)	(3,085,781)	(3,134,044)	(3,173,923)	(3,209,778)	(3,254,984)	(3,304,885)	(3,347,680)	(3,392,916)	(3,441,286)	(3,467,574)	(3,482,999)	(3,257,703)		(3,257,703)
6	NET UTILITY PLANT	10,985,064	10,954,948	10,937,995	10,921,792	10,928,654	10,940,411	10,911,292	10,875,353	10,846,077	10,836,958	10,824,480	10,822,545	10,858,806	10,895,721		10,895,721
8	Cash	81,776	215,954	111,243	102,547	174,303	84,154	98,904	60,615	95,302	61,980	12,658	20,319	9,913	85,359		85,359
10	Accounts Receivable (net)	462,245	264,021	389,653	439,676	462,073	530,515	477,137	450,885	439,641	480,278	455,015	440,296	453,374	441,908		441,908
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	6,229,076	6,087,660	6,140,440	6,109,037	6,088,002	6,237,310	6,289,123	6,373,195	6,435,718	6,428,295	6,542,368	6,444,227	6,399,264	6,292,593		6,292,593
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	7,032	7,029	7,039	7,046	7,046	7,032	7,028	7,013	6,997	6,974	6,948	6,929	2,728	6,680		6,680
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070		4,070
19																	
20	TOTAL CURRENT ASSETS	6,764,198	6,578,734	6,652,444	6,662,376	6,735,494	6,863,080	6,876,263	6,895,779	6,981,729	6,981,597	7,021,059	6,915,841	6,869,349	6,830,610		6,830,610
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)	358,871	343,412	327,957	312,501	297,040	281,576	266,116	253,376	246,863	240,387	233,894	227,404	220,919	277,718	265,744	543,462
27	Other Miscellaneous Deferred Debits	12,094	10,297	8,500	23,267	23,190	25,262	25,185	21,768	21,438	21,109	20,779	20,449	20,120	19,487	9,598	29,095
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	370,965	353,709	336,456	335,768	320,229	306,839	291,301	275,144	268,322	261,496	254,673	247,853	241,039	297,215	275,342	572,557
31																	
32	TOTAL ASSETS	18,120,228	17,687,391	17,926,895	17,919,936	17,984,378	18,110,330	18,078,856	18,046,277	18,096,127	18,080,051	18,100,212	17,986,239	17,969,194	18,023,547	275,342	18,298,889
33																	

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(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	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441		8,532,441
4	Retained Earnings	(864,783)	(907,078)	(884,984)	(950,005)	(826,564)	(716,098)	(771,823)	(748,162)	(728,039)	(772,347)	(792,182)	(746,203)	(728,713)	(805,137)		(805,137)
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,837,658	7,825,365	7,847,456	7,782,435	7,905,878	8,016,342	7,960,817	7,984,279	8,004,402	7,960,094	7,940,259	7,988,237	8,003,727	7,927,304		7,927,304
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	324,528	159,308	157,081	193,633	114,959	109,459	113,639	115,987	130,421	138,282	157,230	119,557	115,484	149,967		149,967
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	271,656	7,727,456
19	Customer Deposits	63,353	65,573	66,473	66,641	69,198	71,074	71,670	72,789	74,308	74,642	75,207	76,075	77,458	71,266		71,266
20	Accrued Taxes	83,717	33,296	58,817	85,109	111,493	137,592	164,077	111,748	138,916	166,193	193,913	77,415	89,552	111,680		111,680
21	Current Portion Long Term Debt																
22	Accrued Interest	7,419	7,680	7,887	8,123	8,278	8,523	8,726	8,983	9,228	9,433	9,617	9,837	10,107	8,757		8,757
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits	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		84,530
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,019,347	7,806,186	7,830,588	7,895,835	7,844,259	7,866,977	7,898,443	7,849,837	7,893,203	7,928,881	7,976,298	7,823,214	7,832,931	7,882,000	271,656	8,153,656
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	99,742	99,545	99,349	99,153	98,956	98,760	98,564	98,367	91,888	91,692	91,496	91,299	88,747	95,966	3,686	99,652
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CR. & OPER. RESERVES	96,794	96,597	96,401	96,205	96,008	95,812	95,616	95,419	88,940	88,744	88,548	88,351	85,799	93,018	3,686	96,704
34																	
35	Contributions in Aid of Construction	3,840,884	3,840,884	3,841,284	3,841,484	3,841,484	3,841,684	3,841,684	3,841,684	3,841,684	3,841,684	3,841,684	3,842,254	3,842,254	3,841,587		3,841,587
36	Less: Accum. Amortization of CIAC	(2,463,410)	(2,470,814)	(2,477,819)	(2,485,024)	(2,492,228)	(2,499,434)	(2,506,639)	(2,513,844)	(2,521,050)	(2,528,255)	(2,535,460)	(2,542,667)	(2,548,098)	(2,506,503)		(2,506,503)
37																	
38	Accumulated Deferred Income Taxes	988,956	988,973	988,985	989,001	989,079	989,948	988,935	988,902	988,948	988,904	988,883	988,849	952,581	986,142		986,142
39																	
40	Total Equity Capital and Liabilities	18,120,228	17,887,391	17,926,895	17,919,936	17,984,378	18,110,330	18,076,856	18,046,277	18,098,127	18,080,051	18,100,212	17,988,239	17,969,194	18,023,547	275,342	18,298,889

NET OPERATING
INCOME

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	833,526	70,233	903,759	327,912 (A)	1,231,671	B-4, B-3
2							
3	Operation & Maintenance	659,410	(147,145)	512,265	71,080 (B)	583,345	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	182,883	(27,529)	155,354	8,796 (C), (D)	164,150	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	153,181	(47,033)	106,148	14,756 (E)	120,904	B-15, B-3
10							
11	Provision for Income Taxes	170	9,153	9,323	87,783 (F)	97,106	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	995,643	(212,554)	783,089	182,415	965,504	
14							
15	NET OPERATING INCOME	(162,117)	282,787	120,670	145,497	266,167	
16							
17							
18	RATE BASE	3,196,080	292,094	3,488,174		3,488,174	
19							
20							
21	RATE OF RETURN	--	%	3.46	%	7.63	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	477,751	48,293	526,044	44,343 (A)	570,388	B-4, B-3
2							
3	Operation & Maintenance	134,890	189,226	324,116	34,197 (B)	358,313	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	38,575	10,000	48,575	302 (C), (D)	48,877	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	-	43,287	43,287	1,995 (E)	45,282	B-15, B-3
10							
11	Provision for Income Taxes	67	28,489	28,556	2,954 (F)	31,510	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	173,532	271,002	444,534	39,448	483,982	
14							
15	NET OPERATING INCOME	304,219	(222,709)	81,511	4,896	86,406	
16							
17							
18	RATE BASE	733,110	399,992	1,133,102		1,133,102	
19							
20							
21	RATE OF RETURN	41.50 %		7.19 %		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) Adjustments to Revenues		
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 prior to adjustments	833,526	477,751
6	Adjustment to remove Accrued Revenues per B4	(4,469)	656
7	Adjustment to remove the effect of the refund of 2010 Revenues, booked in 1/2011	81,163	56,827
8	Test Year Adjusted Revenues prior to Annualizing Revenues	910,220	535,235
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 2 & 4	903,759	526,044
13	Test Year Adjusted Revenues per above	910,220	535,235
14	Adjustment required to annualize revenues	(6,461)	(9,190)
15			
16	<u>Pro-Forma Adjustments</u>		
17	(3) <u>Revenue Increase</u>		
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	327,912	44,343
19			
20	Total Adjustments to Revenues	398,145	92,636
21			
22	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
23	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
24	Column (3) for detail accounts and amounts	(166,406)	166,406
25	Total Allocation to Wastewater	(166,406)	166,406
26			
27	(2) To correct parent company other allocations during the year based on ERCs - See Schedules B5		
28	and B6, Column (4) for detail accounts and amounts	(4,811)	(813)
29	Total parent companies allocation correction	(4,811)	(813)
30			
31	(3) Adjustments to Amortization of Deferred Assets		
32	(a) Adjustments to Rate Case Expense		
33	To adjust previous rate case amortization to approved yearly amount		
34	Per Order No. PSC-10-0585-PAA-WS	23,818	9,433
35	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole	-	-
36	666/766 - Regulatory Commission Expense - Rate Case Amort. - See B5 & B6, Column (5)	23,818	9,433
37			
38	(4) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of		
39	accruals, reversals and posting errors if applicable		
40	Orangewood per bills		10,457
41	Summertree per bills		127,034
42	Total Expense per bills		137,491
43	Purchased Sewage Treatment Expense per G/L		123,291
44	710 - Purchased Sewage Treatment Expense Adjustment - See B6 - Column (5)		14,200
45			
46	(5) 618/718 Chemicals		
47	To transfer to Pinellas County 11.5% of the costs of shared invoice Doc # 380874	(22)	
48	To transfer from Pinellas County 88.5% of the costs of shared invoice Doc # 403850	218	
49	To transfer from Seminole County the cost of invoice Doc # 377615	58	
50	To remove O&M G/L charges not related to chemicals for invoices Doc # 357386 & 353655	(135)	
51	Total Chemical Adjustments - See B5, column (5)	119	-
52			
53	(6) 675 Miscellaneous Expense		
54	To record O&M G/L charges incorrectly charged to chemicals for invoices Doc # 357386 & 353655	135	
55	Total Adjustments - See B5, Column (5)	135	-
56			
57	Total Test Year Adjustments to O&M	(147,145)	189,226

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(7) To reflect the increase in wholesale cost of 2011 wastewater gallons treated by Pasco County		
3	Utility Department based on their current rates effective 10/01/12		
4	Summertree System		5,801
5	Orangewood/WisBar System		481
6	710 - Purchased Sewage Treatment Expense Adjustment - See B6, Column (6)		6,282
7			
8	(8) To adjust for pay increase in 2012 and scheduled for April 2013		
9	601/701 Salary & Wages	19,584	7,723
10	603/703 Salary & Wages - Officers	2,100	828
11	604/704 Employee Pensions & Benefits	4,394	1,733
12	Adjustments for Payroll Related Increases - Pro Forma Adjustment	26,078	10,285
13			
14	(9) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule	300	
15	635 Contractual Services - Testing	300	
16			
17	(10) Amortization of Deferred Costs		
18	(a) Amortization of rate case expense per Schedule B-10	44,702	17,630
19	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	44,702	17,630
20			
21			
22	Total Pro Forma Adjustments to O&M - See Schedules B5 & B6, column (6)	71,080	34,197
23			
24	Total Adjustments to O&M Expenses	(76,065)	223,423
25			
26	(C) <u>Adjustments to Depreciation Expense:</u>		
27	(1) To allocate common general depreciation expense from water to wastewater	(22,874)	22,874
28	(See Schedules B13 & B14, column (3) for account breakdown)		
29			
30	(2) (a) To correct parent company transportation allocations	(2,914)	(1,149)
31	(b) To correct parent company other allocations during the year based on ERCs	(2,813)	(1,116)
32	(See Schedules B13 & B14, column (4) for account breakdown)	(5,727)	(2,265)
33			
34	(3) To rollforward depreciation expense & correct depreciation rates	1,452	(10,763)
35	(See Schedules B13 & B14, column (5) for account breakdown)		
36			
37	Total Test Year Adjustments to Depreciation Expense	(27,149)	9,846
38			
39	<u>Pro-Forma Adjustments</u>		
40	(4) To annualize depreciation expense for assets placed in service during the test year	675	302
41	(See Schedules B13 & B14, column (6) for account breakdown)		
42			
43	(5) To add Depreciation Expense for Pro Forma Plant Additions & reduce the expense for Retirements		
44	Plant Additions to Summertree, Well 13 Hydro Tank Replacement		
45	330.4 - New Hydro Tank	1,892	
46	330.4 - Retirement of Original Hydro Tank	(371)	
47	Orange Wood/Buena Vista Water Distribution Plant Replacement		
48	331.4 - Water Mains	4,884	
49	331.4 - Retirement of Main	(581)	
50	333.4 - Water Services	1,250	
51	333.4 - Retirement of Services	(130)	
52	334.4 - Water Meters	2,000	
53	334.4 - Retirement of Meters	(823)	
54	(See Schedules B13, Column (7))		
55	Total Adjustment to Depreciation Expense for Plant Additions/Retirements	8,121	-
56			
57	Total Pro Forma Adjustments	8,796	302
58			
59	Total Adjustments to Depreciation Expenses	(18,353)	10,148

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	(D) <u>Amortization of CIAC</u>		
2	(1) To rollforward amortization of CIAC & correct amortization rates		
3	WATER		
4	CIAC AMORT OTHER TANG PLT WATER	(380)	
5	WASTEWATER		
6	CIAC AMORT-SEWER FORCE MAINS		1,225
7	CIAC AMORT-SEWER GRAVITY MAINS		186
8	CIAC AMORT-SWR MANHOLES		(290)
9	CIAC AMORT SEWAGE SERVICE LINES		(967)
10	See Schedules B13 and B14, column (5)		
11	Amortization Expense Rollforward	<u>(380)</u>	<u>154</u>
12			
13	Total Test Year Adjustments to Amortization of CIAC	<u>(380)</u>	<u>154</u>
14			
15	(E) <u>Taxes Other Than Income (TOTI)</u>		
16	Test Year Adjustments		
17	(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	<u>(153,181)</u>	
18			
19			
20	(2) Payroll Taxes		
21	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	19,229	7,584
22			
23	Total Payroll Taxes Adjustment	<u>19,229</u>	<u>7,584</u>
24			
25	(3) Personal Property Tax		
26	(a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Books	43,908	10,541
27			
28	Total Personal Property Tax Adjustment	<u>43,908</u>	<u>10,541</u>
29			
30	(4) Real Estate Tax		
31	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,489	1,153
32	(b) Allocation of allocated taxes per books based on ERCs	701	276
33	(c) Correction of allocated taxes per books	(4)	(1)
34	Total Real Estate Tax Adjustment	<u>2,186</u>	<u>1,428</u>
35			
36	(5) General & Other Taxes		
37	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	156	62
38	(b) Correction to allocated taxes per books	-	-
39	Total General Other Taxes Adjustment	<u>156</u>	<u>62</u>
40			
41	(6) Regulatory Assessment Fees (RAF)		
42	(a) Calculate RAFs based on Adjusted Test Year Revenues		
43	Test Year Adjusted Revenues	910,220	535,235
44	(b) Calculate RAFs for Annualized Revenues		
45	Annualized Revenues Adjustment	(6,461)	(9,190)
46	Total Test Year Adjusted Revenues	<u>903,759</u>	<u>526,044</u>
47	RAF Rate	4.5%	4.5%
48	Adjusted Test Year RAF	40,669	23,672
49			
50	Total Test Year Adjustments to TOTI	<u>(47,033)</u>	<u>43,287</u>
51			
52	<u>Pro Forma Adjustments</u>		
53	(7) Regulatory Assessment Fees (RAF)		
54	(a) Calculate RAFs on Additional Revenues Requested		
55	Additional Revenues Requested	327,912	44,343
56	RAF Rate	4.5%	4.5%
57	Pro Forma Adjustment to RAF	14,756	1,995
58			
59	Total Pro Forma Adjustments to TOTI	<u>14,756</u>	<u>1,995</u>
60			
61	Total Adjustments to TOTI	<u>(32,277)</u>	<u>45,282</u>

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 4 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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) <u>Provision for Income Taxes</u>		
2	(1) Adjusted taxes prior to revenue increase	9,323	28,556
3			
4	(2) To calculate additional taxes due to requested revenue adjustments	87,783	2,954
5			
6	Total Adjustments to Provision for Income Taxes	97,106	31,510

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	659,132	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	157,479	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	461,511
8	462.2 Private Fire Protection		522.2 Measured - Commercial	15,354
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 (See 1. below)	4,469	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	(656)
16	TOTAL WATER SALES	821,081	TOTAL SEWER SALES	476,209
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts	1	530 Guaranteed Revenues	
20	471 Misc. Service Revenues	\$12,444	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	1,542
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES	12,445	TOTAL OTHER SEWER REVENUES	1,542
28				
29	TOTAL WATER OPERATING REVENUES	833,526	TOTAL SEWER OPERATING REVENUES	477,751
30				
31	ADJUSTMENTS:			
32	1. To remove accrued revenues from the test year	(4,469)		656
33				
34	2. To remove the effect of the refund of 2010 Revenues	81,163		56,827
35				
36	Adjusted Revenues prior to Annualization.	910,220		635,235
37				
38	3. Annualization Adjustment for Final Proposed Rates	(\$6,461)		(9,190)
39				
40	Final Annualized Revenues prior to Rate Increase	903,759		526,044
41				
42	3. (Int.) - Annualization Adjustment for Interim	(\$6,461)		N/A
43				
44	Interim Annualized Revenues prior to Rate Increase	\$903,759		N/A
45				
46	Notes:			
47	1. Adjustment to remove accrued revenues to reflect 12 months actual billings.			
48	2. Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011.			
49	3. Adjustment to annualize revenues based on test year number of bills and consumption.			

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Schedule: B-5
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments				(7) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3)(5)(6)	(6) B3 - (B)(8)(9)(10)	
1	601 Salaries & Wages - Employees	303,410	(85,815)			19,584	237,179
2	603 Salaries & Wages - Officers, Etc.	32,537	(9,203)			2,100	25,434
3	604 Employee Pensions & Benefits	68,081	(19,256)	8		4,394	53,227
4	610 Purchased Water	-	-				-
5	615 Purchased Power	21,642	-	27			21,669
6	616 Fuel for Power Purchased	-	-				-
7	618 Chemicals	13,901	-	(2,771)	119		11,248
8	620 Materials & Supplies	20,839	(4,225)	(86)			16,528
9	631 Contractual Services - Engr.	1,905	(539)	1			1,367
10	632 Contractual Services - Acct.	5,748	(1,626)	(107)			4,015
11	633 Contractual Services - Legal	1,314	(372)	2			944
12	634 Contractual Services - Mgmt. Fees	-	-				-
13	635 Contractual Services - Testing	22,523	-			300	22,823
14	636 Contractual Services - Other	32,321	(9,142)	87			23,266
15	641 Rental of Building/Real Prop.	447	(126)	(1)			320
16	642 Rental of Equipment	31	(9)				22
17	650 Transportation Expenses	28,550	(8,075)				20,475
18	656 Insurance - Vehicle	-	-				-
19	657 Insurance - General Liability	-	-				-
20	658 Insurance - Workman's Comp.	-	-	(848)			(848)
21	659 Insurance - Other	33,938	(9,599)				24,339
22	660 Advertising Expense	160	(45)				115
23	666 Reg. Comm. Exp. - Rate Case Amort.	840	(238)	3	23,818	44,702	69,126
24	667 Reg. Comm. Exp. - Other	245	(69)	1			177
25	670 Bad Debt Expense	13,838	(3,914)	(1)			9,923
26	675 Miscellaneous Expenses	57,139	(14,153)	(1,126)	135		41,995
27							
28	TOTAL	659,410	(166,406)	(4,811)	24,072	71,080	583,344

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: B-5

Docket No.: 120209-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

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 Markwell

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	601 Salaries & Wages - Employees	25,797	24,417	24,880	39,814	18,581	28,250	25,674	27,314	26,100	23,748	13,789	25,045	303,410
2	603 Salaries & Wages - Officers, Etc.	1,934	1,936	2,107	2,722	2,165	2,164	2,155	2,835	2,820	2,817	2,814	6,068	32,537
3	604 Employee Pensions & Benefits	4,468	4,366	5,828	3,778	5,144	4,999	5,731	8,365	9,595	4,707	4,756	6,344	68,081
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	2,200	2,409	3,391	299	749	1,906	1,727	1,980	1,760	1,804	1,841	1,577	21,642
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	854	715	1,086	415	829	1,343	995	789	1,133	1,497	332	3,914	13,901
8	620 Materials & Supplies	2,312	1,109	1,647	1,662	1,575	1,428	1,800	1,778	1,701	2,222	1,147	2,457	20,839
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	12	-	-	(12)	1,905	1,905
10	632 Contractual Services - Acct.	538	344	440	439	(1)	495	436	599	598	598	662	600	5,748
11	633 Contractual Services - Legal	-	7	41	153	78	62	96	107	102	571	97	-	1,314
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	1,260	8,461	-	929	2,285	740	355	3,193	405	218	1,809	2,867	22,523
14	636 Contractual Services - Other	2,904	2,987	2,879	2,572	3,118	2,190	3,092	3,072	2,205	2,489	2,308	2,506	32,321
15	641 Rental of Building/Real Prop.	-	38	75	-	75	37	37	37	37	37	37	37	447
16	642 Rental of Equipment	-	-	-	31	-	-	-	-	-	-	-	-	31
17	650 Transportation Expenses	2,305	1,975	2,173	2,549	3,860	2,228	2,314	2,440	2,157	2,384	2,259	1,906	28,550
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	2,683	2,444	2,964	2,734	3,154	2,871	2,752	2,868	2,669	3,027	2,568	3,205	33,938
22	660 Advertising Expense	-	41	6	10	19	6	-	-	-	-	77	-	160
23	666 Reg. Comm. Exp. - Rate Case Amort.	71	71	70	70	70	70	70	70	70	70	69	69	840
24	667 Reg. Comm. Exp. - Other	-	12	-	-	19	121	2	(6)	20	27	-	52	245
25	670 Bad Debt Expense	830	1,074	221	1,545	957	1,544	233	2,715	781	1,105	1,407	1,426	13,838
26	675 Miscellaneous Expenses	6,577	5,002	6,783	3,096	3,621	5,952	2,668	4,798	3,999	7,186	5,707	1,751	57,139
27														
28	TOTAL	54,733	57,407	54,593	62,820	46,297	56,404	50,136	62,968	56,153	54,505	41,666	61,728	659,410

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(3) Adjustments				(7) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3)(4)	(6) B3 - (B)(7)(8)(10)	
1	701 Salaries & Wages - Employees	-	85,815			7,723	93,538
2	703 Salaries & Wages - Officers, Etc.	-	9,203			828	10,031
3	704 Employee Pensions & Benefits	-	19,256	3		1,733	20,992
4	710 Purchased Sewage Treatment	123,291			14,200	6,282	143,773
5	711 Sludge Removal Expense	-					-
6	715 Purchased Power	5,321					5,321
7	716 Fuel for Power Purchased	-					-
8	718 Chemicals	-					-
9	720 Materials & Supplies	107	4,225	(33)			4,299
10	731 Contractual Services - Engr.	-	539				539
11	732 Contractual Services - Acct.	-	1,626	(42)			1,584
12	733 Contractual Services - Legal	-	372	1			373
13	734 Contractual Services - Mgmt. Fees	-	-				-
14	735 Contractual Services - Testing	-	-				-
15	736 Contractual Services - Other	-	9,142	34			9,176
16	741 Rental of Building/Real Prop.	-	126				126
17	742 Rental of Equipment	-	9				9
18	750 Transportation Expenses	-	8,075				8,075
19	756 Insurance - Vehicle	-	-				-
20	757 Insurance - General Liability	-	-				-
21	758 Insurance - Workman's Comp.	-	-	(335)			(335)
22	759 Insurance - Other	-	9,599				9,599
23	760 Advertising Expense	-	45				45
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	238	1	9,433	17,630	27,302
25	767 Reg. Comm. Exp. - Other	-	69				69
26	770 Bad Debt Expense	-	3,914				3,914
27	775 Miscellaneous Expenses	6,171	14,153	(442)			19,882
28							
29	TOTAL	134,890	166,406	(813)	23,633	34,197	358,313

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 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 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	26,100	31,176	26,608	(45,966)	13,495	12,093	8,456	7,521	10,337	17,188	6,704	9,580	123,291
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	822	622	526	1,044	(229)	180	557	226	523	248	543	260	5,321
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	24	17	-	-	42	-	24	-	-	-	-	-	107
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	172	1,383	1,433	315	97	70	67	67	474	1,481	124	487	6,171
28														
29	TOTAL	27,118	33,197	28,567	(44,607)	13,405	12,343	9,104	7,814	11,335	18,917	7,371	10,326	134,890

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	106,228	303,410	(66,231)	237,179	130,951	123.27 %	Please see Note 1 below.
2	603 Salaries & Wages - Officers, Etc.	(1,872)	32,537	(7,103)	25,434	27,306	(1,458.67) %	Please see Note 1 below.
3	604 Employee Pensions & Benefits	29,983	68,081	(14,854)	53,227	23,244	77.53 %	During a significant portion of the 2008 TY, UIF staff in Pasco/Pineellas counties was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, provide prompt customer service and respond quickly to after-hours emergencies.
4	610 Purchased Water	-	-	-	-	-	-	
5	615 Purchased Power	89,945	21,642	27	21,669	(68,276)	(75.91) %	
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	11,186	13,901	(2,652)	11,248	62	0.56 %	
8	620 Materials & Supplies	32,431	20,839	(4,311)	16,528	(15,903)	(49.04) %	
9	631 Contractual Services - Engr.	-	1,905	(538)	1,367	1,367	100.00 %	Eng. Services used in support of permitting activities in Summertree regarding addition of polyphosphate.
10	632 Contractual Services - Acct.	3,036	5,748	(1,733)	4,015	979	32.25 %	Deminimus amount
11	633 Contractual Services - Legal	5,649	1,314	(370)	944	(4,705)	(83.28) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	14,504	22,523	300	22,823	8,319	57.36 %	Triennial testing expense occurred in 2011 but not in 2008. FDEP adjusted timing of testing cycle.
14	636 Contractual Services - Other	32,593	32,321	(9,055)	23,266	(9,327)	(28.62) %	
15	641 Rental of Building/Real Prop.	-	447	(127)	320	320	100.00 %	Deminimus amount
16	642 Rental of Equipment	-	31	(9)	22	22	100.00 %	Deminimus amount
17	650 Transportation Expenses	21,040	28,550	(8,075)	20,475	(565)	(2.69) %	
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	-	-	-	-	-	
20	658 Insurance - Workman's Comp.	-	-	(848)	(848)	-	-	
21	659 Insurance - Other	23,738	33,938	(9,599)	24,339	601	2.53 %	Deminimus amount
22	660 Advertising Expense	17	160	(45)	115	98	574.65 %	Deminimus amount
23	666 Reg. Comm. Exp. - Rate Case Amort.	47,661	840	68,285	69,126	n/a	n/a %	
24	667 Reg. Comm. Exp. - Other	5,796	245	(68)	177	(5,619)	(96.94) %	
25	670 Bad Debt Expense	6,904	13,838	(3,915)	9,923	3,019	43.72 %	Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession.
26	675 Miscellaneous Expenses	62,285	57,139	(15,144)	41,995	(20,290)	(32.58) %	
27	TOTAL	481,124	659,410	(76,065)	583,345	71,604	16.15 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(47,661)	(840)	(68,285)	(69,126)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	443,463	658,569	(144,350)	514,219	71,604	16.15 %	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	3,013.3			2,883.0	(130)	(4.32) %	
2								
3	Consumer Price Index - U	210,228			225,672	15,444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9568		
6	Increase in CPI					1.0735		
7								
8						1.0271		
9								
10	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts							
11	according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.							
12								
13		<u>TY 12/31/2008</u>	<u>TY 12/31/2011</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
14	601 Salaries & Wages - Employees	106,228	303,410	(66,231)	237,179	130,951	123.27%	See total below
15	603 Salaries & Wages - Officers, Etc.	(1,872)	32,537	(7,103)	25,434	27,306	100%	See total below
16	Total	104,356	335,948	(73,334)	262,613	158,257	151.65%	See explanation in Line 3 above.
17								
18								

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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)	(3)	(4)	(5)	(6)	(7)	(8) Explanation
		Prior TY 12/31/08	Current TY 12/31/11	TY Adj.'s per B-6	Adjusted TY	\$	%	
1	701 Salaries & Wages - Employees	41,779	-	93,538	93,538	51,759	123.89 %	Please see Note 1 below.
2	703 Salaries & Wages - Officers, Etc.	(736)	-	10,031	10,031	10,787	(1,482.84) %	Please see Note 1 below.
3	704 Employee Pensions & Benefits	11,782	-	20,992	20,992	9,200	78.02 %	During a significant portion of the 2008 TY, UIF staff in Pasco/Pinellas counties was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, provide prompt customer service and respond quickly to after-hours emergencies.
4	710 Purchased Sewage Treatment	263,916	123,291	20,482	143,773	(120,143)	(45.52) %	
5	711 Sludge Removal Expense	1,778	-	-	-	(1,778)	(100.00) %	
6	715 Purchased Power	4,336	5,321	-	5,321	985	22.71 %	Increase in the number of kWh purchased in 2011 vs. 2008.
7	716 Fuel for Power Purchased	-	-	-	-	-		
8	718 Chemicals	-	-	-	-	-		
9	720 Materials & Supplies	11,570	107	4,192	4,299	(7,271)	(62.84) %	
10	731 Contractual Services - Engr.	-	-	539	539	539	100.00 %	Deminimus amount
11	732 Contractual Services - Acct.	1,193	-	1,584	1,584	391	32.77 %	Deminimus amount
12	733 Contractual Services - Legal	2,220	-	373	373	(1,847)	(83.20) %	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-		
14	735 Contractual Services - Testing	5,212	-	-	-	(5,212)	(100.00) %	
15	736 Contractual Services - Other	12,801	-	9,176	9,176	(3,625)	(28.32) %	
16	741 Rental of Building/Real Prop.	-	-	126	126	126	100.00 %	Deminimus amount
17	742 Rental of Equipment	-	-	9	9	9	100.00 %	Deminimus amount
18	750 Transportation Expenses	8,274	-	8,075	8,075	(199)	(2.41) %	
19	756 Insurance - Vehicle	-	-	-	-	-		
20	757 Insurance - General Liability	-	-	-	-	-		
21	758 Insurance - Workman's Comp.	-	-	(335)	(335)	-		
22	759 Insurance - Other	9,330	-	9,599	9,599	269	2.88 %	
23	760 Advertising Expense	7	-	45	45	38	542.86 %	Deminimus amount
24	766 Reg. Comm. Exp. - Rate Case Amort.	18,418	-	27,302	27,302	n/a	n/a %	
25	767 Reg. Comm. Exp. - Other	2,279	-	69	69	(2,210)	(96.97) %	
26	770 Bad Debt Expense	2,714	-	3,914	3,914	1,200	44.22 %	Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession.
27	775 Miscellaneous Expenses	17,708	6,171	13,711	19,882	2,173	12.27 %	Increase in allocated cost of tools and equipment used in Pasco/Pinellas systems.
28								
29	TOTAL	\$ 414,692	\$ 134,890	\$ 223,423	\$ 358,313	\$ (64,828)	(16.36) %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(18,418)	-	(27,302)	(27,302)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	396,174	134,890	196,121	331,011	(64,828)	(16.36) %	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-6
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	1,185.0			1,137.0	(48)	(4.05) %	
2								
3	Consumer Price Index - U	210,228			225,672	15,444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9595		
6	Increase in CPI					1.0735		
7								
8						1.0300		
9								
10	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts							
11	according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.							
12								
13								
14		TY 12/31/2008	TY 12/31/2011	TY Adj.'s	Adjusted TY	Difference	Difference	
15	701 Salaries & Wages - Employees	41,779	-	93,538	93,538	51,759	123.89%	See total below
16	703 Salaries & Wages - Officers, Etc.	(736)	-	10,031	10,031	10,767	100%	See total below
17	Total	41,043	-	103,570	103,570	62,527	152.34%	See explanation in Line 3 above.
18								

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120208-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-9
 Page 1 of 1
 Preparer: Sharon Wlorek

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	Computer Maintenance	Ashwood Computer Co., Inc; AT&T; Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Citibusiness Centers, Inc.; Corvallis Microtechnology, Inc.; Great Basin Internet Serv. Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP; New Edge Networks, Inc.; Oracle America, Inc.; Paetec; Paradigm System Solution, Inc.; OAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies	20,727	Maintenance of all company servers
2	Computer Amort & Prog Cost	Cardmember Service; Frontier;	(10)	Program Costs
3	Internet Supplier	Acceleration; AT&T; Atlantic Broadband; BrightHouse; Cardmember Service; Charter Communications; Citibusiness Card; Comcast; Country Cablevision; Frontier; McNabb Telephone Co.; Mediacom; Netnitco; New Edge Networks Inc.; Northland Cable Co.; Paetec; T6 Wireless.Com; Verizon; Zito Media LP	3,483	Internet Services
4	Audit Fees	Pricewaterhousecoopers LLP	3,683	Audit Services
5	Employment Finders Fees	Management Recruiters of O'Hare	589	Permanent Employment Staffing
6	Engineering Fees	CPH Engineers, Inc.	1,905	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
7	Legal Fees	Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP; Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermaclean; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hoefler, PA; Winston & Strawn	1,314	Various Legal Issues
8	Payroll Services	Automatic Data Processing, Inc.; Progressive Office Equipment	1,523	Payroll Services
9	Tax Return	Pricewaterhousecoopers LLP	2,085	Tax Return review
10	Temporary Employment Fee	AppleOne Employment Services; Federal Express; Lowman, David; Manpower; Office Team; Robert Half International, Inc	1,129	Temporary Employment Services
11	Test - Water	Advanced Environmental Labs, Inc.	15,700	Laboratory analysis for regulatory required testing of facilities end product.
12	Test-Safe Water Drinking	Advanced Environmental Labs, Inc.	6,823	Laboratory analysis for regulatory required testing of facilities end product.
13	Test - Sewer		0	Laboratory analysis for regulatory required testing of facilities end product.
14	Other Outside Services	Affiliated Credit Svc Fee; B.H. Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; Citibusiness Card; Credit Bureau Central Fee; Dulanto, Carlos; Fisc Solutions; Infosend, Inc.; McCorkle Court Reporters, Inc.; Minuteman Press; Mopar Maniac; NFO Financial Svc Fee; Sunshine State One Call of FL	4,900	Other Outside Services
15				
16	Total		\$ 63,811	

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-10
 Page 1 of 1
 Preparer: Sharon Wlorek

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	120	24,000	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	172	25,800	Assist w/MFRs and Reconciliation to Annual Reports for all counties
3	Milian, Swain & Associates	Maria Bravo	150.00	1,300	195,000	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Milian, Swain & Associates	Karl Holzenberg	150.00	65	9,750	Assist with Reconciliation of MFRs to Annual Reports for all counties
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	350.00	315	110,250	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	112	16,950	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission		n/a	n/a	4,000	Filing Fee
9	Water Service Corp.	In-house Staff		3,587	165,121	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
11	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.		n/a	n/a	-	Temp Services
13	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
14						
15					<u>\$ 578,071</u>	

16 Estimate Through
 17 [x] PAA
 18 [] Commission Hearing

19
 20 Amortization Period 4 Years
 21 Explanation if different from Section 367.0816, Florida

	(A)	(B)	(C)
	Water	Wastewater	Total
24 Amortization of Rate Case Expense:			
25 Total Projected Rate Case Expense	417,514	160,557	578,071
26 Annual Amortization - All UIF Systems	<u>\$ 104,378</u>	<u>\$ 40,139</u>	<u>\$ 144,518</u>
27			
28 Annual Amortization - Pasco County	<u>\$ 44,702</u>	<u>\$ 17,630</u>	<u>\$ 62,332</u>

29

30 Method of allocation between UIF systems (based on ERC count 12/31/11):

31 Total Customers - UIF	6,731.70	2,588.70	9,320.40
32 Total Customers - County	2,883.0	1,137.0	4,020.0
33 Percentage of Customers	42.83%	43.92%	43.13%

34

35 Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):

36 Total Customer - County	2,883.0	1,137.0	4,020.0
37 Percentage of Customers	71.72%	28.28%	100.00%

38
 39 *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.

County	Water	Wastewater	Total ERCs
42 Marion	527.6	76.2	603.8
43 Orange	298.5	-	298.5
44 Pasco	2,883.0	1,137.0	4,020.0
45 Pinellas	430.1	-	430.1
46 Seminole	2,592.5	1,375.5	3,968.0
47 TOTAL	6,731.7	2,588.7	9,320.4

48

49 Beginning Rate Case Expense	\$ -
50 End - Rate Case Expense	<u>\$ 578,071</u>
51 Average Rate Case to be included in Working Capital	<u>\$ 289,035</u>

**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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011**

**Schedule: B-11
Page 1 of 1
Preparer: Kirsten Markwell**

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)	As needed	40,279	5 years	1,302.19

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending January 31, 2011				
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.84% Water	28.16% Sewer			
			(1)	(2)	(3)		(5)	(6)	(7)	(8)				
Water Service Corp. Allocated Expenses														
1														
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$3,866	252,191	\$256,058	2,778	1,089			
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$1,183	77,607	\$78,790	850	333			
4	410.11	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
8	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$30)	(1,998)	(\$2,028)	(22)	(9)			
9	601/603/701/703	Salaries	1.81%	98.19%	100.00%	ERC	\$6,420	349,135	\$355,555	4,612	1,807			
10	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$4,468	293,204	\$297,672	3,210	1,258			
11	620/720	Materials and Supplies	1.51%	98.49%	100.00%	ERC	\$1,492	97,623	\$99,115	1,072	420			
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
13	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$538	35,338	\$35,876	387	152			
14	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
15	636/736	Contractual Services - Other	1.54%	98.46%	100.00%	ERC	\$2,904	185,085	\$187,989	2,086	818			
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
17	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$6	412	\$418	5	2			
18	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$2,683	176,093	\$178,776	1,928	755			
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
20	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$9	587	\$596	6	3			
21	675/775	Miscellaneous Expenses	1.52%	98.48%	100.00%	ERC	\$1,766	114,783	\$116,550	1,269	497			
22							\$25,305	\$1,580,062	\$1,605,366	18,180	7,125			
23														
24	Water Service Corp. Allocated RVP Expense:													
25														
26	601/603/701/703	Salaries	2.59%	97.41%	100.00%	ERC	\$791	29,747	\$30,538	568	223			
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
29	650/750	Transportation Expenses	2.57%	97.43%	100.00%	ERC	\$1	45	\$46	1	0			
30	675/775	Miscellaneous Expenses	2.59%	97.41%	100.00%	ERC	\$14	523	\$537	10	4			
31							\$	806	\$	30,314	\$	31,120	579	227
32	Water Service Corp. Allocated Regional Expenses:													
33														
34	601/603/701/703	Salaries	4.36%	95.64%	100.00%	ERC	\$441	9,671	\$10,112	317	124			
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
39	675/775	Miscellaneous Expenses	4.36%	95.64%	100.00%	ERC	\$3,099	67,901	\$71,000	2,226	873			
40							\$	3,540	\$	77,572	\$	81,112	2,544	997
41	Water Service Corp. Allocated State Expenses:													
42														
43	403	Depreciation Expenses	7.13%	92.87%	100.00%	ERC	\$1,346	\$17,527	\$18,873	967	379			
44	408	Taxes Other than Income	6.57%	93.43%	100.00%	ERC	\$2,359	\$33,534	\$35,893	1,695	664			
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
49	620/720	Materials and Supplies	6.86%	93.14%	100.00%	ERC	\$16	\$221	\$237	12	5			
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
54	650/750	Transportation Expense	6.57%	93.43%	100.00%	ERC	\$2,298	\$32,659	\$34,957	1,651	647			
55	666/766	Regulatory Commission Exp - Amon	6.57%	93.43%	100.00%	ERC	\$71	\$1,003	\$1,074	51	20			
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
57	675/775	Miscellaneous Expenses	6.57%	93.43%	100.00%	ERC	\$787	\$11,191	\$11,979	566	222			
58							\$	6,878	\$	96,134	\$	103,012	4,941	1,937
59														
60	Water Service Corp. Allocated UI Expense:													
61														
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-			
63							\$	-	\$	-	\$	-	-	
64	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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

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
 Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending February 28, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems		Total	Amounts Allocated		71.85% Water	28.15% Sewer	
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems			Total
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$3,871	252,286	\$256,158	2,782	1,090
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$1,041	68,223	\$69,264	748	293
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$35)	(2,264)	(\$2,298)	(25)	(10)
9	601/603/701/703	Salaries	1.85%	98.15%	100.00%	ERC	\$6,242	331,530	\$337,772	4,485	1,757
10	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$4,366	286,271	\$290,638	3,137	1,229
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$991	65,257	\$66,248	712	279
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$344	22,533	\$22,876	247	97
14	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	\$7	440	\$446	5	2
15	636/736	Contractual Services - Other	1.57%	98.43%	100.00%	ERC	\$2,896	181,376	\$184,273	2,081	815
16	641/741	Rental of Building/Real Property	1.50%	98.50%	100.00%	ERC	\$38	2,462	\$2,500	27	11
17	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$9	570	\$578	6	2
18	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$2,444	160,207	\$162,651	1,756	688
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$16	1,065	\$1,081	12	5
21	675/775	Miscellaneous Expenses	1.57%	98.43%	100.00%	ERC	\$2,615	163,694	\$166,309	1,879	736
22							\$24,845	\$1,533,650	\$1,558,495	17,851	6,994
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	2.59%	97.41%	100.00%	ERC	\$792	29,746	\$30,538	569	223
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.59%	97.41%	100.00%	ERC	\$1	45	\$46	1	0
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$ 793	\$ 29,791	\$ 30,584	570	223
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.37%	95.63%	100.00%	ERC	\$442	9,670	\$10,112	318	124
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.37%	95.63%	100.00%	ERC	\$525	11,475	\$12,000	377	148
40							\$ 967	\$ 21,146	\$ 22,112	695	272
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	7.14%	92.86%	100.00%	ERC	\$1,348	\$17,525	\$18,873	968	379
44	408	Taxes Other than Income	6.58%	93.42%	100.00%	ERC	\$1,763	\$25,024	\$26,786	1,266	496
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
46	601/603/701/703	Salaries	6.58%	93.42%	100.00%	ERC	(\$10)	(\$147)	(\$157)	(7)	(3)
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
49	620/720	Materials and Supplies	6.58%	93.42%	100.00%	ERC	\$23	\$325	\$348	16	6
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.58%	93.42%	100.00%	ERC	\$55	\$779	\$834	39	15
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
54	650/750	Transportation Expense	6.58%	93.42%	100.00%	ERC	\$1,965	\$27,892	\$29,856	1,412	553
55	666/766	Regulatory Commission Exp - Amort	6.58%	93.42%	100.00%	ERC	\$71	\$1,003	\$1,074	51	20
56	667/767	Reg. Commission Exp. - Other	6.58%	93.42%	100.00%	ERC	\$12	\$164	\$175	8	3
57	675/775	Miscellaneous Expenses	6.58%	93.42%	100.00%	ERC	\$450	\$6,386	\$6,835	323	127
58							\$ 5,674	\$ 78,950	\$84,624	4,077	1,597
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64											

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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending March 31, 2011	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.92% Water	28.08% Sewer
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	1.51%	98.49%	100.00%	ERC	\$3,810	248,951	\$252,762	2,740	1,070
3	408	Taxes Other than Income	1.50%	98.50%	100.00%	ERC	\$1,298	85,358	\$86,656	934	365
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	291.68%	-191.68%	100.00%	ERC	\$1,329	(873)	\$456	956	373
9	601/603/701/703	Salaries	1.90%	98.10%	100.00%	ERC	\$6,641	343,015	\$349,655	4,776	1,865
10	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$5,690	374,090	\$379,780	4,092	1,598
11	620/720	Materials and Supplies	1.51%	98.49%	100.00%	ERC	\$982	64,072	\$65,054	706	276
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.50%	98.50%	100.00%	ERC	\$440	28,936	\$29,376	317	124
14	633/733	Contractual Services - Legal	1.50%	98.50%	100.00%	ERC	\$9	623	\$633	7	3
15	636/736	Contractual Services - Other	1.55%	98.45%	100.00%	ERC	\$2,822	179,506	\$182,329	2,030	793
16	641/741	Rental of Building/Real Property	1.50%	98.50%	100.00%	ERC	\$75	4,925	\$5,000	54	21
17	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$2	139	\$142	2	1
18	659/759	Other Insurance	1.50%	98.50%	100.00%	ERC	\$2,964	194,889	\$197,854	2,132	832
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.50%	98.50%	100.00%	ERC	\$30	1,963	\$1,993	21	8
21	675/775	Miscellaneous Expenses	1.66%	98.34%	100.00%	ERC	\$3,008	178,614	\$181,622	2,163	845
22							\$29,101	\$1,704,209	\$1,733,310	20,929	8,172
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	2.59%	97.41%	100.00%	ERC	\$789	29,749	\$30,538	568	222
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.59%	97.41%	100.00%	ERC	\$21	795	\$816	15	6
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$ 811	\$ 30,543	\$ 31,354	583	228
Water Service Corp. Allocated Regional Expenses											
32											
33											
34	601/603/701/703	Salaries	4.36%	95.64%	100.00%	ERC	\$441	9,671	\$10,112	317	124
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	4.34%	95.66%	100.00%	ERC	\$1	22	\$23	1	0
38	650/750	Transportation Expense	4.41%	95.59%	100.00%	ERC	\$0	7	\$7	0	0
39	675/775	Miscellaneous Expenses	4.36%	95.64%	100.00%	ERC	(\$336)	(7,364)	(\$7,700)	(241)	(94)
40							\$ 107	\$ 2,336	\$ 2,443	77	30
Water Service Corp. Allocated State Expenses											
41											
42											
43	403	Depreciation Expenses	7.28%	92.72%	100.00%	ERC	\$1,493	\$19,001	\$20,494	1,073	419
44	408	Taxes Other than Income	6.56%	93.44%	100.00%	ERC	\$1,570	\$22,357	\$23,927	1,129	441
45	414	Taxes Other than Income	6.56%	93.44%	100.00%	ERC	(\$289)	(\$4,119)	(\$4,408)	(208)	(81)
46	601/603/701/703	Salaries	6.56%	93.44%	100.00%	ERC	(\$74)	(\$1,048)	(\$1,122)	(53)	(21)
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.56%	93.44%	100.00%	ERC	\$40	\$574	\$614	29	11
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	6.56%	93.44%	100.00%	ERC	\$31	\$441	\$473	22	9
52	636/736	Contractual Services - Other	6.56%	93.44%	100.00%	ERC	\$8	\$108	\$115	5	2
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.56%	93.44%	100.00%	ERC	\$2,149	\$30,605	\$32,754	1,546	604
55	666/766	Regulatory Commission Exp - Amort	6.56%	93.44%	100.00%	ERC	\$70	\$1,003	\$1,074	51	20
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.56%	93.44%	100.00%	ERC	\$533	\$7,595	\$8,129	384	150
58							\$ 5,332	\$ 76,517	\$82,049	3,978	1,533
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,282,767	\$3,282,767	-	-
63							\$ -	\$ 3,282,767	\$3,282,767	-	-
64											

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

Company: Utilities, Inc. of Florida, Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Amounts Allocated			71.89% Water	28.11% Sewer
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,849	252,102	\$255,950	2,767	1,082
3	408	Taxes Other than Income	98.51%	1.49%	100.00%	ERC	\$1,063	70,031	\$71,093	764	299
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	1.32%	98.68%	100.00%	ERC	(\$0)	(3)	(\$3)	(0)	(0)
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.50%	98.50%	100.00%	ERC	(\$26)	(1,734)	(\$1,760)	(19)	(7)
9	601/603/701/703	Salaries	1.86%	98.14%	100.00%	ERC	\$7,720	407,391	\$415,112	5,550	2,170
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$3,762	247,922	\$251,684	2,704	1,057
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,136	74,750	\$75,886	817	319
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$439	28,937	\$29,376	316	123
14	633/733	Contractual Services - Legal	1.49%	98.51%	100.00%	ERC	\$153	10,113	\$10,267	110	43
15	636/736	Contractual Services - Other	1.52%	98.48%	100.00%	ERC	\$2,332	164,377	\$166,909	1,820	712
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$3	227	\$231	2	1
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$2,734	180,155	\$182,889	1,965	768
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$50	3,265	\$3,315	36	14
21	675/775	Miscellaneous Expenses	1.53%	98.47%	100.00%	ERC	\$1,907	122,945	\$124,852	1,371	536
22							\$25,321	\$1,560,479	\$1,585,800	18,204	7,117
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	2.58%	97.42%	100.00%	ERC	\$841	31,782	\$32,623	605	236
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.58%	97.42%	100.00%	ERC	\$9	327	\$336	6	2
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$ 850	\$ 32,109	\$ 32,959	611	239
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.36%	95.64%	100.00%	ERC	\$454	9,962	\$10,416	326	128
35	604/704	Employee Benefits	4.35%	95.65%	100.00%	ERC	\$8	183	\$191	6	2
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.36%	95.64%	100.00%	ERC	(\$318)	(6,982)	(\$7,300)	(229)	(89)
40							\$ 144	\$ 3,163	\$ 3,307	104	40
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	7.11%	92.89%	100.00%	ERC	\$1,345	\$17,563	\$18,908	967	378
44	408	Taxes Other than Income	6.55%	93.45%	100.00%	ERC	\$1,246	\$17,772	\$19,018	895	350
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
46	601/603/701/703	Salaries	6.55%	93.45%	100.00%	ERC	\$37	\$525	\$561	26	10
47	604/704	Employee Benefits	6.54%	93.46%	100.00%	ERC	\$8	\$117	\$125	6	2
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.55%	93.45%	100.00%	ERC	\$23	\$357	\$382	18	7
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	6.55%	93.45%	100.00%	ERC	\$31	\$444	\$475	22	9
54	650/750	Transportation Expense	6.55%	93.45%	100.00%	ERC	\$2,536	\$36,190	\$38,726	1,823	713
55	666/766	Regulatory Commission Exp - Amort	6.55%	93.45%	100.00%	ERC	\$70	\$1,003	\$1,074	51	20
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.55%	93.45%	100.00%	ERC	\$854	\$12,183	\$13,037	614	240
58							\$ 6,152	\$ 86,154	\$92,306	4,423	1,729
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64											

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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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
 Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Historical Month Ending May 31, 2011	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.96% Water	28.04% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,845	252,439	\$256,284	2,767	1,078
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$826	54,552	\$55,378	594	232
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$24)	(1,571)	(\$1,594)	(17)	(7)
9	601/603/701/703	Salaries	1.90%	98.10%	100.00%	ERC	\$6,502	336,234	\$342,735	4,679	1,823
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$5,099	336,813	\$341,912	3,670	1,430
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,133	74,324	\$75,457	815	318
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	(\$1)	(\$1)	(\$52)	(1)	(0)
14	633/733	Contractual Services - Legal	1.49%	98.51%	100.00%	ERC	\$78	5,159	\$5,237	56	22
15	636/736	Contractual Services - Other	1.60%	98.40%	100.00%	ERC	\$3,102	191,103	\$194,206	2,233	870
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$75	4,925	\$5,000	54	21
17	650/750	Transportation Expenses	1.50%	98.50%	100.00%	ERC	\$2	111	\$113	1	0
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$3,154	208,324	\$211,478	2,270	884
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$31	2,076	\$2,107	23	9
21	675/775	Miscellaneous Expenses	1.56%	98.44%	100.00%	ERC	\$2,395	150,647	\$153,042	1,723	671
22							<u>\$26,217</u>	<u>\$1,615,086</u>	<u>\$1,641,303</u>	<u>18,867</u>	<u>7,350</u>
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	2.57%	97.43%	100.00%	ERC	\$750	28,373	\$29,122	539	210
27	604/704	Employee Benefits	2.57%	97.43%	100.00%	ERC	\$10	385	\$395	7	3
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.57%	97.43%	100.00%	ERC	\$3	102	\$104	2	1
30	675/775	Miscellaneous Expenses	2.57%	97.43%	100.00%	ERC	\$32	1,218	\$1,250	23	9
31							<u>\$ 795</u>	<u>\$ 30,077</u>	<u>\$ 30,872</u>	<u>572</u>	<u>223</u>
32		Water Service Corp. Allocated Regional Expenses:									
33											
34	601/603/701/703	Salaries	4.35%	95.65%	100.00%	ERC	\$453	9,963	\$10,416	326	127
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.35%	95.65%	100.00%	ERC	(\$955)	(21,026)	(\$21,981)	(687)	(268)
40							<u>\$ (503)</u>	<u>\$ (11,063)</u>	<u>\$ (11,565)</u>	<u>(362)</u>	<u>(141)</u>
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.96%	93.04%	100.00%	ERC	\$1,766	\$23,610	\$25,375	1,271	495
44	408	Taxes Other than Income	6.54%	93.46%	100.00%	ERC	\$1,283	\$18,341	\$19,624	923	360
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	6.54%	93.46%	100.00%	ERC	\$35	\$494	\$529	25	10
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.80%	93.20%	100.00%	ERC	\$70	\$964	\$1,034	51	20
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.53%	93.47%	100.00%	ERC	\$15	\$215	\$230	11	4
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.54%	93.46%	100.00%	ERC	\$3,043	\$43,502	\$46,546	2,190	853
55	666/766	Regulatory Commission Exp - Amon	6.54%	93.46%	100.00%	ERC	\$70	\$1,003	\$1,074	51	20
56	667/767	Reg. Commission Exp - Other	6.54%	93.46%	100.00%	ERC	\$19	\$265	\$284	13	5
57	675/775	Miscellaneous Expenses	6.54%	93.46%	100.00%	ERC	\$682	\$9,751	\$10,433	491	191
58							<u>\$ 6,983</u>	<u>\$ 98,146</u>	<u>\$105,128</u>	<u>5,025</u>	<u>1,958</u>
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							<u>\$ -</u>	<u>\$ -</u>	<u>\$0</u>	<u>-</u>	<u>-</u>
64											

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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

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
 Pasco County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.83% Water	28.17% Sewer
			Amounts Allocated								
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,839	252,146	\$255,985	2,757	1,082
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$850	56,154	\$57,004	610	239
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(1)	(\$1)	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	-44.95%	144.95%	100.00%	ERC	\$1,262	(4,068)	(\$2,807)	906	355
9	601/603/701/703	Salaries	1.88%	98.12%	100.00%	ERC	\$6,707	349,199	\$355,906	4,817	1,890
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$4,995	330,068	\$335,063	3,588	1,407
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$901	59,314	\$60,216	647	254
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accountin	1.49%	98.51%	100.00%	ERC	\$495	32,682	\$33,176	355	139
14	633/733	Contractual Services - Lega	1.49%	98.51%	100.00%	ERC	\$62	4,103	\$4,165	45	17
15	636/736	Contractual Services - Other	1.60%	98.40%	100.00%	ERC	\$2,182	134,403	\$136,585	1,567	615
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$37	2,463	\$2,500	27	11
17	650/750	Transportation Expenses	1.45%	98.55%	100.00%	ERC	\$1	56	\$56	1	0
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$2,871	189,710	\$192,581	2,062	809
19	667/767	Regulatory Commission Expenses - Other	1.49%	98.51%	100.00%	ERC	\$9	562	\$571	6	2
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$54	3,578	\$3,632	39	15
21	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$2,566	169,472	\$172,038	1,843	723
22							\$26,830	\$1,579,840	\$1,606,670	19,271	7,559
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	2.57%	97.43%	100.00%	ERC	\$689	26,102	\$26,791	495	194
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.55%	97.45%	100.00%	ERC	\$1	54	\$55	1	0
30	675/775	Miscellaneous Expenses	2.57%	97.43%	100.00%	ERC	\$27	1,016	\$1,043	19	8
31							\$ 717	\$ 27,171	\$ 27,889	515	202
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.35%	95.65%	100.00%	ERC	\$453	9,963	\$10,416	325	128
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
40							\$ 453	\$ 9,963	\$ 10,416	325	128
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.95%	93.05%	100.00%	ERC	\$1,774	\$23,743	\$25,517	1,274	500
44	408	Taxes Other than Income	6.54%	93.46%	100.00%	ERC	\$1,299	\$18,565	\$19,863	933	366
45	414	Taxes Other than Income	6.54%	93.46%	100.00%	ERC	(\$13)	(\$183)	(\$196)	(9)	(4)
46	601/603/701/703	Salaries	6.54%	93.46%	100.00%	ERC	(\$10)	(\$142)	(\$152)	(7)	(3)
47	604/704	Employee Benefits	6.53%	93.47%	100.00%	ERC	\$4	\$54	\$58	3	1
48	615/715	Purchased Power	9.10%	90.90%	100.00%	ERC	\$47	\$470	\$517	34	13
49	620/720	Materials and Supplies	6.40%	93.60%	100.00%	ERC	(\$91)	(\$1,329)	(\$1,419)	(65)	(26)
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.53%	93.47%	100.00%	ERC	\$8	\$108	\$115	5	2
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.54%	93.46%	100.00%	ERC	\$2,536	\$36,254	\$38,790	1,822	714
55	666/766	Regulatory Commission Exp - Amon	6.54%	93.46%	100.00%	ERC	\$70	\$1,003	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	6.54%	93.46%	100.00%	ERC	\$112	\$1,602	\$1,714	80	32
57	675/775	Miscellaneous Expenses	6.54%	93.46%	100.00%	ERC	\$885	\$12,653	\$13,538	636	249
58							\$ 6,621	\$ 92,799	\$99,420	4,755	1,865
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,168,936	\$3,168,936	-	-
63							\$ -	\$ 3,168,936	\$3,168,936	-	-
64											

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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

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
 Pasco County
 Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Amounts Allocated			71.76% Water	28.24% Sewer
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$3,843	253,528	\$257,371	2,758	1,086
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$837	55,552	\$56,389	601	236
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$47)	(3,125)	(\$3,172)	(34)	(13)
9	601/603/701/703	Salaries	1.85%	98.15%	100.00%	ERC	\$6,629	351,150	\$357,778	4,756	1,872
10	604/704	Employee Benefit	1.49%	98.51%	100.00%	ERC	\$5,472	360,744	\$366,216	3,927	1,546
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,277	84,052	\$85,329	916	361
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$436	28,940	\$29,376	313	123
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$96	6,389	\$6,485	69	27
15	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$3,002	198,060	\$201,062	2,154	848
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,463	\$2,500	27	10
17	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$3	167	\$169	2	1
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,752	182,601	\$185,353	1,975	777
19	667/767	Regulatory Commission Expenses - Other	1.48%	98.52%	100.00%	ERC	\$2	109	\$111	1	0
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$12	763	\$774	8	3
21	675/775	Miscellaneous Expenses	1.58%	98.42%	100.00%	ERC	\$1,019	63,582	\$64,601	731	288
22											
23											
24		Water Service Corp. Allocated RVP Expenses:									
25											
26	601/603/701/703	Salaries	2.56%	97.44%	100.00%	ERC	\$686	26,105	\$26,791	492	194
27	604/704	Employee Benefit	2.56%	97.44%	100.00%	ERC	\$259	9,843	\$10,102	186	73
28	620/720	Materials and Supplies	2.56%	97.44%	100.00%	ERC	\$5	197	\$202	4	1
29	650/750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$1	51	\$52	1	0
30	675/775	Miscellaneous Expenses	2.56%	97.44%	100.00%	ERC	\$22	848	\$870	16	6
31											
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.33%	95.67%	100.00%	ERC	\$451	9,965	\$10,416	323	127
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.33%	95.67%	100.00%	ERC	\$216	4,784	\$5,000	155	61
40											
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.83%	93.17%	100.00%	ERC	\$2,281	\$31,098	\$33,379	1,636	644
44	408	Taxes Other than Income	6.52%	93.48%	100.00%	ERC	\$1,264	\$18,124	\$19,387	907	357
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.52%	93.48%	100.00%	ERC	\$34	\$485	\$519	24	10
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.52%	93.48%	100.00%	ERC	\$90	\$1,285	\$1,375	64	25
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.52%	93.48%	100.00%	ERC	\$2,310	\$33,139	\$35,449	1,658	653
55	666/766	Regulatory Commission Exp - Amon	6.52%	93.48%	100.00%	ERC	\$70	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.52%	93.48%	100.00%	ERC	\$416	\$5,970	\$6,386	299	118
58											
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63											
64											

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

Company: Utilities, Inc. of Florida, Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Amounts Allocated			71.89% Water	28.11% Sewer
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,862	253,569	\$257,431	2,777	1,086
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$853	56,369	\$57,222	613	240
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$61)	(3,999)	(\$4,059)	(44)	(17)
9	601/603/701/703	Salaries	1.83%	98.17%	100.00%	ERC	\$7,481	400,918	\$408,399	5,378	2,103
10	604/704	Employee Benefit	1.49%	98.51%	100.00%	ERC	\$8,335	550,463	\$558,799	5,992	2,343
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$997	65,629	\$66,626	716	280
12	631/731	Contractual Services - Engineering	1.49%	98.51%	100.00%	ERC	\$12	808	\$820	9	3
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$599	39,577	\$40,176	431	168
14	633/733	Contractual Services - Legal	1.49%	98.51%	100.00%	ERC	\$107	7,090	\$7,197	77	30
15	636/736	Contractual Services - Other	1.55%	98.45%	100.00%	ERC	\$2,573	163,020	\$165,594	1,850	723
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$37	2,456	\$2,493	27	10
17	650/750	Transportation Expenses	1.49%	98.51%	100.00%	ERC	\$36	2,352	\$2,388	26	10
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$2,868	189,466	\$192,335	2,062	806
19	667/767	Regulatory Commission Expenses - Other	1.49%	98.51%	100.00%	ERC	(\$11)	(756)	(\$767)	(8)	(3)
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$7	462	\$469	5	2
21	675/775	Miscellaneous Expenses	1.51%	98.49%	100.00%	ERC	\$2,173	141,874	\$144,047	1,562	611
22							\$29,869	\$1,869,300	\$1,899,169	21,472	8,397
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	2.56%	97.44%	100.00%	ERC	\$685	26,106	\$26,791	493	193
27	604/704	Employee Benefit	2.56%	97.44%	100.00%	ERC	\$26	1,001	\$1,027	19	7
28	620/720	Materials and Supplies	2.56%	97.44%	100.00%	ERC	\$2	72	\$74	1	1
29	650/750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$1	46	\$47	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$12	461	\$473	9	3
31							\$ 727	\$ 27,685	\$ 28,412	522	204
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.32%	95.68%	100.00%	ERC	\$450	9,965	\$10,416	324	127
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	4.32%	95.68%	100.00%	ERC	\$6	128	\$134	4	2
38	650/750	Transportation Expense	4.32%	95.68%	100.00%	ERC	\$112	2,474	\$2,586	80	31
39	675/775	Miscellaneous Expenses	4.32%	95.68%	100.00%	ERC	\$606	13,404	\$14,010	436	170
40							\$ 1,174	\$ 25,971	\$ 27,145	844	330
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.92%	93.08%	100.00%	ERC	\$1,812	\$24,382	\$26,194	1,302	509
44	408	Taxes Other than Income	6.51%	93.49%	100.00%	ERC	\$1,304	\$18,726	\$20,031	938	367
45	414	Taxes Other than Income	6.51%	93.49%	100.00%	ERC	(\$387)	(\$5,563)	(\$5,950)	(279)	(109)
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefit	6.51%	93.49%	100.00%	ERC	\$4	\$53	\$56	3	1
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	7.19%	92.81%	100.00%	ERC	\$31	\$399	\$430	22	9
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.51%	93.49%	100.00%	ERC	\$214	\$3,071	\$3,285	154	60
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.51%	93.49%	100.00%	ERC	\$2,793	\$40,103	\$42,897	2,008	785
55	666/766	Regulatory Commission Exp - Amort	6.51%	93.49%	100.00%	ERC	\$70	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	6.51%	93.49%	100.00%	ERC	\$5	\$79	\$84	4	2
57	675/775	Miscellaneous Expenses	6.51%	93.49%	100.00%	ERC	\$514	\$7,375	\$7,889	369	144
58							\$ 6,359	\$ 89,629	\$95,989	4,572	1,788
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64											

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

Company: Utilities, Inc. of Florida, Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages				Historical Month Ending September 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	Description of Allocation Method	Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.88% Water	28.12% Sewer
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,835	252,143	\$255,978	2,756	1,078
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$826	54,635	\$55,461	594	232
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Incomu	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.51%	98.49%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)
8	427	Interest Expense	-39.03%	139.03%	100.00%	ERC	\$1,248	(4,444)	(\$3,197)	897	351
9	601/603/701/703	Salaries	1.82%	98.18%	100.00%	ERC	\$7,381	398,755	\$406,136	5,305	2,075
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$9,587	634,273	\$643,860	6,891	2,696
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,031	67,530	\$68,560	741	290
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$598	39,578	\$40,176	430	168
14	633/733	Contractual Services - Lega	1.49%	98.51%	100.00%	ERC	\$102	6,721	\$6,822	73	29
15	636/736	Contractual Services - Other	1.51%	98.49%	100.00%	ERC	\$2,206	143,997	\$146,203	1,586	620
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$37	2,456	\$2,493	27	10
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$2,669	176,591	\$179,260	1,919	751
19	667/767	Regulatory Commission Expenses - Other	1.49%	98.51%	100.00%	ERC	\$20	1,349	\$1,370	15	6
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$7	445	\$451	5	2
21	675/775	Miscellaneous Expenses	1.60%	98.40%	100.00%	ERC	\$2,374	146,337	\$148,711	1,706	668
22							\$31,920	\$1,920,355	\$1,952,275	22,944	8,976
Water Service Corp. Allocated RVP Expense:											
26	601/603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$684	26,107	\$26,791	492	192
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.54%	97.46%	100.00%	ERC	\$1	43	\$44	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$82	3,126	\$3,208	59	23
31							\$ 767	\$ 29,276	\$ 30,043	551	216
Water Service Corp. Allocated Regional Expenses											
34	601/603/701/703	Salaries	4.32%	95.68%	100.00%	ERC	\$450	9,966	\$10,416	323	126
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.32%	95.68%	100.00%	ERC	\$388	8,612	\$9,000	279	109
40							\$ 838	\$ 18,578	\$ 19,416	602	236
Water Service Corp. Allocated State Expenses											
43	403	Depreciation Expenses	6.94%	93.06%	100.00%	ERC	\$1,666	\$22,342	\$24,008	1,197	468
44	408	Taxes Other than Income	6.50%	93.50%	100.00%	ERC	\$1,266	\$18,229	\$19,495	910	356
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	6.50%	93.50%	100.00%	ERC	(\$78)	(\$1,117)	(\$1,194)	(56)	(22)
47	604/704	Employee Benefit	6.49%	93.51%	100.00%	ERC	\$8	\$122	\$130	6	2
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.49%	93.51%	100.00%	ERC	\$35	\$504	\$539	25	10
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.43%	93.57%	100.00%	ERC	(\$1)	(\$13)	(\$13)	(1)	(0)
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.50%	93.50%	100.00%	ERC	\$2,156	\$31,037	\$33,193	1,550	606
55	666/766	Regulatory Commission Exp - Amor	6.49%	93.51%	100.00%	ERC	\$70	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.49%	93.51%	100.00%	ERC	\$434	\$6,245	\$6,679	312	122
58							\$ 5,556	\$ 78,354	\$83,910	3,994	1,562
Water Service Corp. Allocated UI Expense:											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,897	\$3,218,897	-	-
63							\$ -	\$ 3,218,897	\$3,218,897	-	-

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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2011			71.82% Water	28.18% Sewer
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	1.50%	98.50%	100.00%	ERC	\$3,844	252,987	\$256,831	2,761	1,083
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$219	14,470	\$14,688	157	62
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.51%	98.49%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)
8	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$22)	(1,428)	(\$1,450)	(15)	(6)
9	601/603/701/703	Salaries	1.81%	98.19%	100.00%	ERC	\$7,351	397,988	\$405,339	5,280	2,071
10	604/704	Employee Benefits	1.50%	98.50%	100.00%	ERC	\$4,687	307,348	\$312,035	3,367	1,321
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$958	63,127	\$64,085	688	270
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$598	39,579	\$40,176	429	168
14	633/733	Contractual Services - Legal	1.49%	98.51%	100.00%	ERC	\$196	12,977	\$13,173	141	55
15	636/736	Contractual Services - Other	1.54%	98.46%	100.00%	ERC	\$2,532	161,362	\$163,894	1,818	713
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$37	2,456	\$2,493	27	10
17	650/750	Transportation Expenses	1.43%	98.57%	100.00%	ERC	\$0	26	\$26	0	0
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$3,027	200,428	\$203,454	2,174	853
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$56	3,691	\$3,746	40	16
21	675/775	Miscellaneous Expenses	1.52%	98.48%	100.00%	ERC	\$2,104	136,458	\$138,562	1,511	593
22							\$25,587	\$1,591,457	\$1,617,044	18,377	7,209
23											
24	Water Service Corp. Allocated RVP Expense:										
25											
26	601/603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$683	26,108	\$26,791	490	192
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$1	53	\$54	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$45	1,738	\$1,783	33	13
31							\$ 729	\$ 27,899	\$ 28,628	524	206
32	Water Service Corp. Allocated Regional Expenses										
33											
34	601/603/701/703	Salaries	4.30%	95.70%	100.00%	ERC	\$448	9,968	\$10,416	322	126
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	4.30%	95.70%	100.00%	ERC	(\$105)	(2,331)	(\$2,436)	(75)	(30)
39	675/775	Miscellaneous Expenses	4.30%	95.70%	100.00%	ERC	(\$1,419)	(31,581)	(\$33,000)	(1,019)	(400)
40							\$ (1,076)	\$ (23,944)	\$ (25,020)	(773)	(303)
41	Water Service Corp. Allocated State Expenses										
42											
43	403	Depreciation Expenses	6.92%	93.08%	100.00%	ERC	\$1,667	\$22,442	\$24,109	1,197	470
44	408	Taxes Other than Income	6.48%	93.52%	100.00%	ERC	\$1,625	\$23,470	\$25,095	1,167	458
45	414	Taxes Other than Income	6.48%	93.52%	100.00%	ERC	(\$259)	(\$3,741)	(\$4,000)	(186)	(73)
46	601/603/701/703	Salaries	6.48%	93.52%	100.00%	ERC	(\$218)	(\$3,149)	(\$3,367)	(157)	(61)
47	604/704	Employee Benefits	6.47%	93.53%	100.00%	ERC	\$19	\$281	\$300	14	5
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.48%	93.52%	100.00%	ERC	\$33	\$480	\$513	24	9
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	6.48%	93.52%	100.00%	ERC	\$375	\$5,414	\$5,789	269	106
52	636/736	Contractual Services - Other	6.48%	93.52%	100.00%	ERC	(\$43)	(\$623)	(\$666)	(31)	(12)
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.48%	93.52%	100.00%	ERC	\$2,487	\$35,909	\$38,395	1,786	701
55	666/766	Regulatory Commission Exp - Amor	6.48%	93.52%	100.00%	ERC	\$70	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	6.48%	93.52%	100.00%	ERC	\$27	\$383	\$410	19	7
57	675/775	Miscellaneous Expenses	6.48%	93.52%	100.00%	ERC	\$723	\$10,441	\$11,164	519	204
58							\$ 6,506	\$ 92,310	\$98,815	4,673	1,833
59											
60	Water Service Corp. Allocated UI Expense:										
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64	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

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.79% Water	28.21% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$3,834	252,598	\$256,432	2,752	1,081
3	408	Taxes Other than Income	1.49%	98.51%	100.00%	ERC	\$53	3,503	\$3,556	38	15
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.49%	98.51%	100.00%	ERC	(\$0)	(26)	(\$26)	(0)	(0)
8	427	Interest Expense	1.49%	98.51%	100.00%	ERC	(\$34)	(2,273)	(\$2,308)	(25)	(10)
9	601/603/701/703	Salaries	1.82%	98.18%	100.00%	ERC	\$7,430	400,002	\$407,432	5,334	2,096
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$4,747	314,655	\$319,401	3,408	1,339
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$1,094	71,746	\$72,841	786	309
12	631/731	Contractual Services - Engineering	1.49%	98.51%	100.00%	ERC	(\$12)	(808)	(\$820)	(9)	(3)
13	632/732	Contractual Services - Accounting	1.49%	98.51%	100.00%	ERC	\$662	43,891	\$44,553	475	187
14	633/733	Contractual Services - Legal	1.49%	98.51%	100.00%	ERC	\$97	6,461	\$6,558	70	27
15	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$2,308	153,010	\$155,318	1,657	651
16	641/741	Rental of Building/Real Property	1.49%	98.51%	100.00%	ERC	\$37	2,456	\$2,493	27	10
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	1.49%	98.51%	100.00%	ERC	\$2,568	170,241	\$172,809	1,843	724
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.49%	98.51%	100.00%	ERC	\$41	2,731	\$2,772	30	12
21	675/775	Miscellaneous Expenses	1.54%	98.46%	100.00%	ERC	\$2,101	134,090	\$136,191	1,509	593
22							\$24,925	\$1,552,276	\$1,577,202	17,895	7,031
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	2.54%	97.46%	100.00%	ERC	\$682	26,109	\$26,791	489	192
27	604/704	Employee Benefits	2.54%	97.46%	100.00%	ERC	\$9	343	\$352	6	3
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.55%	97.45%	100.00%	ERC	\$1	45	\$47	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$9	326	\$334	6	2
31							\$ 700	\$ 26,823	\$ 27,524	503	198
Water Service Corp. Allocated Regional Expenses											
32											
33											
34	601/603/701/703	Salaries	4.29%	95.71%	100.00%	ERC	\$447	9,969	\$10,416	321	126
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.29%	95.71%	100.00%	ERC	\$2,405	\$3,595	\$56,000	1,726	678
40							\$ 2,852	\$ 63,564	\$ 66,416	2,048	804
Water Service Corp. Allocated State Expenses											
41											
42											
43	403	Depreciation Expenses	6.80%	93.20%	100.00%	ERC	\$2,146	\$29,391	\$31,536	1,540	605
44	408	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	\$1,795	\$25,949	\$27,743	1,288	506
45	414	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	(\$1,028)	(\$14,872)	(\$15,900)	(738)	(290)
46	601/603/701/703	Salaries	6.47%	93.53%	100.00%	ERC	(\$39)	(\$569)	(\$609)	(28)	(11)
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	9.02%	90.98%	100.00%	ERC	(\$39)	(\$397)	(\$437)	(28)	(11)
49	620/720	Materials and Supplies	6.90%	93.10%	100.00%	ERC	\$17	\$225	\$241	12	5
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.47%	93.53%	100.00%	ERC	\$2,258	\$32,649	\$34,907	1,621	637
55	666/766	Regulatory Commission Exp - Amort	6.47%	93.53%	100.00%	ERC	\$69	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.47%	93.53%	100.00%	ERC	\$565	\$8,171	\$8,736	406	159
58							\$ 5,742	\$ 81,550	\$87,292	4,122	1,620
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64											

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

Company: Utilities, Inc. of Florida, Pasco County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pasco County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending December 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems		Total	Amounts Allocated		71.72% Water	28.28% Sewer
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems		
1		Water Service Corp. Allocated Expenses								
2	403	Depreciation Expense	1.50%	98.50%	ERC	\$3,845	253,170	\$257,015	2,758	1,088
3	408	Taxes Other than Income	1.49%	98.51%	ERC	\$128	8,503	\$8,632	92	36
4	410.1	Def Income Taxes - Federal	1.49%	98.51%	ERC	\$193	12,772	\$12,964	138	55
5	410.11	Def Income Taxes - State	1.49%	98.51%	ERC	\$45	2,958	\$3,003	32	13
6	419	Interest and Dividend Income	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.49%	98.51%	ERC	(\$1)	(43)	(\$43)	(0)	(0)
8	427	Interest Expense	-52.15%	152.15%	ERC	\$1,383	(4,036)	(\$2,652)	992	391
9	601/603/701/703	Salaries	1.70%	98.30%	ERC	\$10,781	622,338	\$633,119	7,731	3,049
10	604/704	Employee Benefits	1.49%	98.51%	ERC	\$6,258	414,580	\$420,838	4,488	1,770
11	620/720	Materials and Supplies	1.50%	98.50%	ERC	\$1,093	71,812	\$72,905	784	309
12	631/731	Contractual Services - Engineering	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.49%	98.51%	ERC	\$600	39,733	\$40,333	430	170
14	633/733	Contractual Services - Legal	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	636/736	Contractual Services - Other	1.50%	98.50%	ERC	\$2,498	163,558	\$166,056	1,792	707
16	641/741	Rental of Building/Real Property	1.49%	98.51%	ERC	\$37	2,456	\$2,493	27	10
17	650/750	Transportation Expenses	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	1.49%	98.51%	ERC	\$3,205	212,312	\$215,517	2,298	906
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.49%	98.51%	ERC	\$26	1,750	\$1,777	19	7
21	675/775	Miscellaneous Expenses	1.52%	98.48%	ERC	\$2,028	131,184	\$133,212	1,454	573
22						\$32,119	\$1,933,048	\$1,965,167	23,034	9,084
23										
24		Water Service Corp. Allocated RVP Expense:								
25										
26	601/603/701/703	Salaries	2.55%	97.45%	ERC	\$685	26,210	\$26,894	491	194
27	604/704	Employee Benefits	2.55%	97.45%	ERC	\$86	3,273	\$3,359	61	24
28	620/720	Materials and Supplies	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.31%	97.69%	ERC	(\$0)	(3)	(\$3)	(0)	(0)
30	675/775	Miscellaneous Expenses	2.54%	97.46%	ERC	\$12	465	\$478	9	3
31						\$ 782	\$ 29,945	\$ 30,727	561	221
32		Water Service Corp. Allocated Regional Expenses								
33										
34	601/603/701/703	Salaries	4.29%	95.71%	ERC	\$449	10,012	\$10,461	322	127
35	604/704	Employee Benefits	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	4.29%	95.71%	ERC	\$2,770	61,751	\$64,521	1,987	784
37	620/720	Materials and Supplies	4.30%	95.70%	ERC	\$14	311	\$325	10	4
38	650/750	Transportation Expense	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.29%	95.71%	ERC	(\$2,311)	(51,515)	(\$53,826)	(1,657)	(654)
40						\$ 922	\$ 20,558	\$ 21,481	661	261
41		Water Service Corp. Allocated State Expenses								
42										
43	403	Depreciation Expenses	6.79%	93.21%	ERC	\$2,198	\$30,163	\$32,361	1,577	622
44	408	Taxes Other than Income	6.47%	93.53%	ERC	\$2,059	\$29,783	\$31,842	1,477	582
45	414	Taxes Other than Income	6.47%	93.53%	ERC	\$996	\$14,404	\$15,400	714	282
46	601/603/701/703	Salaries	6.47%	93.53%	ERC	\$126	\$1,829	\$1,955	91	36
47	604/704	Employee Benefits	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.73%	93.27%	ERC	\$138	\$1,915	\$2,053	99	39
50	631/731	Contractual Services - Engineering	6.47%	93.53%	ERC	\$53	\$765	\$818	38	15
51	633/733	Contractual Services - Legal	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.46%	93.54%	ERC	\$7	\$108	\$115	5	2
53	642/742	Rental of Equipment	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.47%	93.53%	ERC	\$1,906	\$27,572	\$29,478	1,367	539
55	666/766	Regulatory Commission Exp - Amon	6.47%	93.53%	ERC	\$69	\$1,004	\$1,074	50	20
56	667/767	Reg. Commission Exp. - Other	6.47%	93.53%	ERC	\$52	\$752	\$805	37	15
57	675/775	Miscellaneous Expenses	6.47%	93.53%	ERC	\$879	\$12,717	\$13,596	631	249
58						\$ 8,486	\$ 121,012	\$129,497	6,086	2,400
59										
60		Water Service Corp. Allocated UI Expense:								
61										
62	427	Interest Expense	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,667	\$3,218,667	-	-
63						\$ -	\$ 3,218,667	\$3,218,667	-	-
64										

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.

Utilities, Inc. of Florida
Pasco County
Allocation Percentage

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pasco County
Docket No.:
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

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

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Year Ending December 31, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.72% Water	28.28% Sewer	
			(1)	(2)		(5)	(6)	(7)	(8)	(8)	
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	1.50%	98.50%	ERC	\$46,144	3,028,111	\$3,074,254	33,093	13,051	
2	408	Taxes Other than Income	1.49%	98.51%	ERC	\$9,176	604,957	\$614,132	6,580	2,595	
3	410.1	Def Income Taxes - Federa	1.49%	98.51%	ERC	\$193	12,772	\$12,964	138	55	
4	410.11	Def Income Taxes - State	1.49%	98.51%	ERC	\$45	2,958	\$3,003	32	13	
5	419	Interest and Dividend Income	1.07%	98.93%	ERC	(\$0)	(4)	(\$4)	(0)	(0)	
6	420	Allowance for Funds Used During Construction	1.50%	98.50%	ERC	(\$1)	(88)	(\$90)	(1)	(0)	
7	427	Interest Expense	-18.39%	118.39%	ERC	\$4,943	(31,813)	(\$26,870)	3,545	1,398	
8	601/603/701/703	Salaries	1.83%	98.17%	ERC	\$87,283	4,687,655	\$4,774,938	62,596	24,687	
9	604/704	Employee Benefits	1.49%	98.51%	ERC	\$67,467	4,450,430	\$4,517,897	48,385	19,082	
10	620/720	Materials and Supplies	1.50%	98.50%	ERC	\$13,085	859,236	\$872,321	9,384	3,701	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	ERC	\$0	(0)	\$0	0	0	
12	632/732	Contractual Services - Accounting	1.49%	98.51%	ERC	\$5,748	379,674	\$385,422	4,122	1,626	
13	633/733	Contractual Services - Legal	1.49%	98.51%	ERC	\$908	60,074	\$60,983	652	257	
14	636/736	Contractual Services - Other	1.54%	98.46%	ERC	\$31,559	2,018,859	\$2,050,418	22,633	8,926	
15	641/741	Rental of Building/Real Property	1.49%	98.51%	ERC	\$29,518	29,518	\$29,965	321	126	
16	650/750	Transportation Expenses	1.49%	98.51%	ERC	\$62	4,059	\$4,121	44	17	
17	659/759	Other Insurance	1.49%	98.51%	ERC	\$33,938	2,241,019	\$2,274,956	24,339	9,599	
18	667/767	Regulatory Commission Expenses - Other	1.49%	98.51%	ERC	\$19	1,264	\$1,284	14	5	
19	670/770	Bad Debt Expense	1.49%	98.51%	ERC	\$339	22,374	\$22,713	243	96	
20	675/775	Miscellaneous Expenses	1.55%	98.45%	ERC	\$26,055	1,653,682	\$1,679,737	18,686	7,369	
21						\$327,409	\$20,024,736	\$20,352,145	234,806	92,603	
22											
23											
24	Water Service Corp. Allocated RVP Expense:										
25	601/603/701/703	Salaries	2.57%	97.43%	ERC	\$8,756	332,243	\$340,999	6,280	2,477	
26	604/704	Employee Benefits	2.56%	97.44%	ERC	\$390	14,845	\$15,235	279	110	
27	620/720	Materials and Supplies	2.56%	97.44%	ERC	\$7	269	\$276	5	2	
28	650/750	Transportation Expenses	2.58%	97.42%	ERC	\$42	1,602	\$1,644	30	12	
29	675/775	Miscellaneous Expenses	2.56%	97.44%	ERC	\$9,976	9,721	\$9,976	183	72	
30						\$ 9,450	\$ 358,680	\$ 368,130	6,777	2,673	
31											
32	Water Service Corp. Allocated Regional Expenses										
33	601/603/701/703	Salaries	4.33%	95.67%	ERC	\$5,379	118,746	\$124,125	3,857	1,521	
34	604/704	Employee Benefits	4.35%	95.65%	ERC	\$8	183	\$191	6	2	
35	618/718	Chemicals	4.29%	95.71%	ERC	\$2,770	61,751	\$64,521	1,987	784	
36	620/720	Materials and Supplies	4.31%	95.69%	ERC	\$21	460	\$481	15	6	
37	650/750	Transportation Expense	4.69%	95.31%	ERC	\$7	150	\$157	5	2	
38	675/775	Miscellaneous Expenses	4.40%	95.60%	ERC	\$1,899	41,303	\$43,203	1,362	537	
39						\$ 10,085	\$ 222,593	\$ 232,678	7,232	2,852	
40											
41	Water Service Corp. Allocated State Expenses										
42	403	Depreciation Expenses	6.96%	93.04%	ERC	\$20,840	278,787	\$299,627	14,946	5,894	
43	408	Taxes Other than Income	6.52%	93.48%	ERC	\$16,833	269,872	\$288,705	13,506	5,327	
44	414	Taxes Other than Income	6.52%	93.48%	ERC	(\$981)	(14,073)	(\$15,054)	(704)	(278)	
45	601/603/701/703	Salaries	6.51%	93.49%	ERC	(\$266)	(3,819)	(\$4,085)	(191)	(75)	
46	604/704	Employee Benefits	6.52%	93.48%	ERC	\$78	1,120	\$1,198	56	22	
47	615/715	Purchased Power	9.52%	90.48%	ERC	\$8	73	\$81	6	2	
48	620/720	Materials and Supplies	6.77%	93.23%	ERC	\$372	5,118	\$5,490	267	105	
49	631/731	Contractual Services - Engineering	6.47%	93.53%	ERC	\$33	765	\$818	38	15	
50	633/733	Contractual Services - Legal	6.48%	93.52%	ERC	\$406	5,855	\$6,261	291	115	
51	636/736	Contractual Services - Other	6.53%	93.47%	ERC	\$352	5,038	\$5,390	252	100	
52	642/742	Rental of Equipment	6.55%	93.45%	ERC	\$31	444	\$475	22	9	
53	650/750	Transportation Expense	6.52%	93.48%	ERC	\$28,438	407,510	\$435,948	20,395	8,043	
54	666/766	Regulatory Commission Exp - Amor	6.52%	93.48%	ERC	\$840	12,043	\$12,884	603	238	
55	667/767	Reg. Commission Exp. - Other	6.52%	93.48%	ERC	\$226	3,245	\$3,471	162	64	
56	675/775	Miscellaneous Expenses	6.52%	93.48%	ERC	\$7,723	110,678	\$118,401	5,539	2,184	
57						\$ 76,953	\$ 1,082,657	\$1,159,610	55,188	21,765	
58											
59											
60	Water Service Corp. Allocated UI Expense:										
61	427	Interest Expense	0.00%	0.00%	Unallocated Rate Base	\$0	12,889,267	\$12,889,267	-	-	
62						\$ -	\$ 12,889,267	\$12,889,267	-	-	
63											
64	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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []
 used and useful depreciation expense by primary account

Schedule: B-13
 Page 1 of 1
 Preparer: Kirsten Markwell
 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)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	301.1 Organization	878			(255)		623			
3	302.1 Franchises	141		17			158			
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	3,753			(270)	7	3,490			
8	305.2 Collect. & Impound. Reservoirs						-			
9	306.2 Lake, River & Other Intakes						-			
10	307.2 Wells & Springs	13,031			(1,126)	13	11,918			
11	308.2 Infiltration Galleries & Tunnels						-			
12	309.2 Supply Mains	10,235			1,538	13	11,786			
13	310.2 Power Generation Equipment	65					65			
14	311.2 Pumping Equipment	-					-			
15	339.2 Other Plant & Misc. Equipment						-			
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights						-			
18	304.3 Structures & Improvements	1,599			9,744	1	11,344			
19	310.3 Power Generation Equipment						-			
20	311.3 Pumping Equipment - WTP	11,594			(2,737)	47	8,904			
21	320.3 Water Treatment Equipment	9,024			34	109	9,167			
22	339.3 Other Plant & Misc. Equipment	-					-			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights						-			
25	304.4 Structures & Improvements	126					126			
26	311.4 Electric Pumping Equipment - T&D	9					9			
27	330.4 Distr. Reservoirs & Standpipes	9,357			1,621	20	12,519			
28	331.4 Transm. & Distribution Mains	29,665			(1,324)	163	32,807			
29	333.4 Services	12,070			2,017	78	15,285			
30	334.4 Meters & Meter Installations	14,447			3,630	157	19,411			
31	335.4 Hydrants	1,572			27		1,599			
32	336.4 Backflow Prevention Devices	47					47			
33	339.4 Other Plant & Misc. Equipment						-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights									
36	304.5 Structures & Improvements	14,055	(3,975)	(200)	(10,142)		(262)			
37	340.5 Office Furniture & Equipment	48,064	(13,594)	(2,351)			32,119			
38	341.5 Transportation Equipment	14,616	(4,134)	(2,914)			7,568			
39	342.5 Stores Equipment		-				-			
40	343.5 Tools, Shop & Garage Equipment	2,935	(830)	(247)	(34)	2	1,826			
41	344.5 Laboratory Equipment	63	(18)			(3)	42			
42	345.5 Power Operated Equipment	516	(146)			68	438			
43	346.5 Communication Equipment	626	(177)	(32)			417			
44	347.5 Miscellaneous Equipment	-	-		20		20			
45	348.5 Other Tangible Plant	-			(1,291)		(1,291)			
46							-			
47	SUB-TOTAL	198,488	(22,874)	(5,727)	1,452	675	8,121	180,135	N/A	N/A
48										
49	LESS: AMORTIZATION OF CIAC	(15,606)			(380)		(15,986)			
50										
51	NET DEPRECIATION EXPENSE - WATER	182,883	(22,874)	(5,727)	1,072	675	8,121	164,150	N/A	N/A

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(4) Adjustments				(7) Adjusted Balance	(8) Non-Used & Useful %	(9) NU&U Final Amount
			(3) B3 - (C)(1)	(5) B3 - (C)(2)	(6) B3 - (C)(3)	(6) B3 - (C)(4)			
1	INTANGIBLE PLANT								
2	351.1 Organization	84			(56)	28			
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 Pit					-			
9	360.2 Collection Sewers - Force	7,960			(5,042)	27	2,945		
10	361.2 Collection Sewers - Gravity	12,519			2,422		14,941		
11	362.2 Special Collecting Structures					-			
12	363.2 Services to Customers				3,132		3,132		
13	364.2 Flow Measuring Devices	1,040			5	53	1,098		
14	365.2 Flow Measuring Installations	7					7		
15	389.2 Other Plant & Misc. Equipment					-			
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights					-			
18	354.3 Structures & Improvements	12,901			(2,447)	(103)	10,351		
19	355.3 Power Generation Equipment - Pumping Pit					-			
20	370.3 Receiving Wells					-			
21	371.3 Pumping Equipment	1,041				269	1,310		
22	389.3 Other Plant & Misc. Equipment	35					35		
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights					-			
25	354.4 Structures & Improvements				995		995		
26	355.4 Power Generation Equipment - Treatment Pit					-			
27	380.4 Treatment & Disposal Equipment	20,549			(8,947)	24	11,626		
28	381.4 Plant Sewers					-			
29	382.4 Outfall Sewer Lines					-			
30	389.4 Other Plant & Misc. Equipment				183		183		
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	114				5	119		
49	389.6 Other Plant & Miscellaneous Equipment					-			
50	GENERAL PLANT								
51	353.7 Land & Land Rights					-			
52	354.7 Structures & Improvements		3,975	(79)	(1,003)		2,893		
53	390.7 Office Furniture & Equipment		13,594	(927)			12,667		
54	391.7 Transportation Equipment		4,134	(1,149)			2,985		
55	392.7 Stores Equipment					-			
56	393.7 Tools, Shop & Garage Equipment		830	(97)	(13)	1	721		
57	394.7 Laboratory Equipment		18			(1)	17		
58	395.7 Power Operated Equipment		146			27	173		
59	396.7 Communication Equipment		177	(13)			164		
60	397.7 Miscellaneous Equipment				8		8		
61	398.7 Other Tangible Plant					-			
62									
63	SUB-TOTAL	56,249	22,874	(2,265)	(10,763)	302	66,397	N/A	
64								N/A	
65	LESS: AMORTIZATION OF CIAC	(17,674)			154			N/A	
66								N/A	
67	NET DEPRECIATION EXPENSE - SEWER	38,575	22,874	(2,265)	(10,609)	302	66,397	N/A	

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total	
1	WATER						
2	Test Year Per Books *	66,827	26,813	59,323	218	153,181	
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	1. Remove TOTI from books in order to correct and allocate appropriately	(66,827)	(26,813)	(59,323)	(218)	(153,181)	
6	between water and wastewater						
7							
8	2. Payroll Taxes						
9	Allocation to water and wastewater and adjustments to P/R taxes per		19,229			19,229	
10	B-3						
11							
12	3. Personal Property Tax						
13	Allocation to water and wastewater adjustments to personal property			43,908		43,908	
14	taxes per B-3						
15							
16	4. Real Estate Tax						
17	Allocation to water and wastewater and adjustments to real estate			2,186		2,186	
18	taxes per B-3						
19							
20	5. General & Other Taxes						
21	Allocation to water and wastewater and adjustments to general & other				156	156	
22	taxes per B-3						
23							
24	6. Regulatory Assessment Fees						
25	Calculation of RAFs based on Adjusted and Annualized Test Year	40,669				40,669	
26	Revenues per B-3						
27							
28	Adjusted Test Year TOTI - Water	40,669	19,229	46,094	156	106,148	
29							
30	PRO FORMA ADJUSTMENTS						
31	7. Regulatory Assessment Fees						
32	a. Adjust for additional revenues requested	14,756				14,756	
33							
34							
35	Total Taxes Other than Income - Water	55,425	19,229	46,094	156	120,904	
36							
37							
38							
39							
40							
41							
42							
43	*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.						

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	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		7,584			7,584
7	B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			10,541		10,541
11	property taxes per B-3, including NU&U adjustment					
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			1,428		1,428
15	taxes per B-3					
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general & other				62	62
19	taxes per B-3					
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	23,672				23,672
23	Revenues per B-3					
24						
25	Adjusted Test Year TOTI - Wastewater	23,672	7,584	11,969	62	43,287
26						
27	PRO FORMA ADJUSTMENTS					
28	6. Regulatory Assessment Fees					
29	a. Adjust for additional revenues requested	1,995				1,995
30						
31						
32	Total Taxes Other than Income - Wastewater	25,667	7,584	11,969	62	45,282
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						

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

INCOME TAX

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 126,877	\$ 1,739	\$ 128,616	\$ 97,106	\$ 31,510
2							
3	Deferred Income Tax Expense	C-5	(37,643)	37,643	-	-	-
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		\$ 89,234	\$ 39,382	\$ 128,616	\$ 97,106	\$ 31,510

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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ (162,117)	\$ 282,787	\$ 120,670	\$ 145,497	\$ 266,167
2	170	9,153	9,323	87,783	97,106
3					
4	(161,947)	291,940	129,993	233,280	363,273
5	3,730	101,489	105,219	-	105,219
6					
7	(165,677)	190,451	24,774	233,280	258,054
8					
9	Schedule M Adjustments:				
10	212	(212)	-	-	-
11	(71,740)	71,740	-	-	-
12					
13	(71,528)	71,528	-	-	-
14					
15	(94,149)	118,923	24,774	233,280	258,054
16					
17					
18	(94,149)	118,923	24,774	233,280	258,054
19	(5,178)	6,541	1,363	12,830	14,193
20					
21					
22					
23	(5,178)	6,541	1,363	12,830	14,193
24					
25	(88,971)	112,382	23,411	220,450	243,861
26	0.34	0.34	0.34	0.34	0.34
27	(30,250)	38,210	7,960	74,953	82,913
28					
29	-	-	-	-	-
30					
31	(30,250)	38,210	7,960	74,953	82,913
32					
33	Summary:				
34	(5,178)	6,541	1,363	12,830	14,193
35	(30,250)	38,210	7,960	74,953	82,913
36					
37	\$ (35,428)	\$ 44,751	\$ 9,323	\$ 87,783	\$ 97,106
38					
39					
40					

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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 304,219	\$ (222,709)	\$ 81,511	\$ 4,896	\$ 86,406
2					
3					
4	304,286	(194,220)	110,067	7,850	117,916
5	1,212	32,968	34,180	-	34,180
6					
7	303,074	(227,188)	75,887	7,850	83,736
8					
9	Schedule M Adjustments:				
10	84	(84)	-	-	-
11	(28,293)	28,293	-	-	-
12					
13	(28,209)	28,209	-	-	-
14					
15	331,283	(255,397)	75,887	7,850	83,736
16					
17					
18	331,283	(255,397)	75,887	7,850	83,736
19	18,221	(14,047)	4,174	431	4,605
20					
21					
22					
23	18,221	(14,047)	4,174	431	4,605
24					
25	313,062	(241,350)	71,713	7,419	79,131
26	0.34	0.34	0.34	0.34	0.34
27	106,441	(82,059)	24,382	2,522	26,905
28					
29					
30					
31	106,441	(82,059)	24,382	2,523	26,905
32					
33	Summary:				
34	18,221	(14,047)	4,174	431	4,605
35	106,441	(82,059)	24,382	2,523	26,905
36					
37	\$ 124,662	\$ (96,106)	\$ 28,556	\$ 2,954	\$ 31,510
38					
39					
40					

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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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/Deposits	(401)	2,245	1,844	1,392	452
7						
8	Other Interest Expense - Intercompany	5,343	132,212	137,555	103,827	33,728
9						
10	AFUDC	(1)	1	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)		-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 4,941	\$ 134,458	\$ 139,399	\$ 105,219	\$ 34,180

16
 17
 18 * Adjustment to calculate interest per capital structure in Schedule D1.
 19

20
 21
 22 Calculation of ITC Interest Synchronization Adjustment
 23 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

24	25	26	27	28	29	30	31	32	33	34	35	36
Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost							
Long-Term Debt	\$ -	This Schedule is not applicable										
Short-Term Debt	-											
Preferred Stock	-											
Common Equity	-											
Total	\$ -	\$ -	\$ -	\$ -	\$ -							

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected

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

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 & Entertainment per below allocation	\$ 212	\$ 84
2			
3	Total	\$ 212	\$ 84
4			
5			
6			
7			
8			
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	1,371	
12	@50%	686	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/11 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	527.6	39
19	Marion County - Wastewater	76.2	6
20	Orange County - Water	298.5	22
21	Pasco County - Water	2,883.0	212
22	Pasco County - Wastewater	1,137.0	84
23	Pinellas County - Water	430.1	31
24	Seminole County - Water	2,592.5	191
25	Seminole County - Wastewater	1,375.5	101
26	TOTAL UIF	<u>9,320.4</u>	<u>495</u> <u>191</u>

Supporting Schedule: None
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []
 Interim [X] Final [X]

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

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	\$ 415,201		\$ 415,201								
4	Book Depreciation and Amortization	525,753		525,753								
5												
6	Difference	(110,552)	-	(110,552)								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	-		-								
11	Deferred Maintenance Additions	15,050		15,050								
12	Deferred Maintenance Amortization	(7,024)		(7,024)								
13	Deferred Rate Case Additions	-		-								
14	Deferred Rate Case Amortization	(137,916)		(137,916)								
15	Organization Expense Amortization	4,172		4,172								
16	Bad Debts	2,094		2,094								
17	Other (See Note 1)	2,249		2,249								
18												
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)
20												
21	State Tax Rate	0.055	0.055	0.055								
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)								
23	(Limited by NOL)											
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)								
25												
26	Timing Differences For Federal Taxes											
27	(Line 18 - 23)	(219,171)	-	(219,171)								
28	Federal Tax Rate	0.34	0.34	0.34								
29												
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)								
31												
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)								
33												
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)

Notes:

- 38 (1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book
- 39 depreciation on the Company's tax schedule and the Company's books.
- 40 (2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not
- 41 been included in the above schedule.
- 42 (3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have
- 43 not been included in the above schedule.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected

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

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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
2	2009	978	10,505	11,483	3,955	23,101	27,056	(35,951)	(1,105,267)	(1,141,218)
3	2010	978	10,505	11,483	4,106	23,985	28,091	(15,719)	(973,238)	(988,957)
4	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
5										
6										
7										
		Account No. 4425 / 4375			Account No. 4427 / 4377					
8	Year	State	Federal	Total	State	Federal	Total			
9	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
10	2009	(23,012)	(134,429)	(157,441)	(1,486)	(8,675)	(10,161)			
11	2010	(20,720)	(121,038)	(141,758)	(267)	(1,553)	(1,820)			
12	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
13										
14										
15		Account No. 4433 / 4383			Account No. 4437 / 4387					
16	Year	State	Federal	Total	State	Federal	Total			
17	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
18	2009	(2,801)	(23,216)	(26,017)	(14,749)	(979,354)	(994,103)			
19	2010	(5,219)	(23,216)	(28,435)	4,277	(868,503)	(864,226)			
20	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
21										
22										
23		Account No. 4385 / 4435								
24	Year	State	Federal	Total						
25	2008	-	-	-						
26	2009	1,164	6,801	7,965						
27	2010	1,126	6,582	7,708						
28	2011	1,117	6,530	7,647						

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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State 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	2008					978	2008					3,883	
2	2009	978	-			978	2009	3,883	72			3,955	
3	2010	978	-			978	2010	3,955	151			4,106	
4	2011	978	-			978	2011	4,106	(12)			4,094	
5													
6		Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
7													
8		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	
9	Year						Year						
10	2008					(19,740)	2008					(3,347)	
11	2009	(19,740)	(3,272)			(23,012)	2009	(3,347)	1,861			(1,486)	
12	2010	(23,012)	2,292			(20,720)	2010	(1,486)	1,219			(267)	
13	2011	(20,720)	537			(20,183)	2011	(267)	(34)			(301)	
14													
15		Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
16													
17		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	
18	Year						Year						
19	2008					(383)	2008					(15,120)	
20	2009	(383)	(2,418)			(2,801)	2009	(15,120)	371			(14,749)	
21	2010	(2,801)	(2,418)			(5,219)	2010	(14,749)	19,026			4,277	
22	2011	(5,219)	(9)			(5,228)	2011	4,277	(59)			4,218	
23													
24		Account No. 4435 - Deferred State Tax - Bad Debt											
25													
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance							
27	Year												
28	2008					-							
29	2009	-	1,164			1,164							
30	2010	1,164	(38)			1,126							
31	2011	1,126	(9)			1,117							

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 4368 (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	2008					10,505	2008					22,681
2	2009	10,505				10,505	2009	22,681	420			23,101
3	2010	10,505				10,505	2010	23,101	884			23,985
4	2011	10,505				10,505	2011	23,985	(68)			23,917
5												
6												
		Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case					Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee					
7												
8		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
9	Year						Year					
10	2008					(115,312)	2008					(19,548)
11	2009	(115,312)	(19,117)			(134,429)	2009	(19,548)	10,873			(8,675)
12	2010	(134,429)	13,391			(121,038)	2010	(8,675)	7,122			(1,553)
13	2011	(121,038)	3,135			(117,903)	2011	(1,553)	(197)			(1,750)
14												
15		Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.					Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
16												
17		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
18	Year						Year					
19	2008					(23,216)	2008					(980,621)
20	2009	(23,216)	0			(23,216)	2009	(980,621)	1,267			(979,354)
21	2010	(23,216)	0			(23,216)	2010	(979,354)	110,851			(868,503)
22	2011	(23,216)	(102)			(23,318)	2011	(868,503)	(315)			(868,818)
23												
24		Account No. 4485 - Deferred Federal Tax - Bad Debt										
25												
26		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
27	Year											
28	2008					-						-
29	2009	-	6,801			6,801						6,801
30	2010	6,801	(219)			6,582						6,582
31	2011	6,582	(52)			6,530						6,530

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011
1	Prior	(18,612)	7,812	(10,800)	279	279	279
2	1981	(7,053)	2,862	(4,191)	106	106	106
3	1982	(18,745)	7,306	(11,439)	281	281	281
4	1983	(52,301)	19,625	(32,676)	785	785	785
5	1984	(37,642)	13,560	(24,082)	565	565	565
6	1985	(12,934)	4,462	(8,472)	194	194	194
7	1986	(9,723)	3,212	(6,511)	146	146	146
8					2,356	2,356	2,356
9			58,839	(98,171)	(95,815)	(93,459)	(91,103)
10							
11			Per Books	(102,883)	(102,098)	(99,742)	(88,747)
12							
13			Difference	(4,712)	(6,283)	(6,283)	2,356
14				See Note 1.	See Note 2.	See Note 3.	See Note 4.
15							
16							
17							
18							

Allocation to Counties

Line No.	Year	Amount Realized		Amortization		Ending Balance	Allocation to Counties	
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	12/31/11 ERCs
22	2008					(98,171)	Marion	603.8 (5,902)
23	2009	(98,171)			2,356	(95,815)	Orange	298.5 (2,918)
24	2010	(95,815)			2,356	(93,459)	Pasco	4,020.0 (39,294)
25	2011	(93,459)			2,356	(91,103)	Pinellas	430.1 (4,204)
26							Seminole	3,968.0 (38,786)
27							TOTAL	9,320.4 (91,103)

- Notes:
- 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
 - 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
 - 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
 - 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in Items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	<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
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest
 23 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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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 if 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

COST OF CAPITAL

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	2,068,490	44.76%	6.65%	2.98%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	2,056,939	44.51%	10.36%	4.61%
5	Customer Deposits	30,739	0.67%	6.00%	0.04%
6	Tax Credits - Zero Cost	39,802	0.86%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	425,306	9.20%		
9	Other (Explain)	-			
10					
11	Total	<u>4,621,276</u>	<u>100.00%</u>		<u>7.63%</u>

Notes:

- 15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,
- 18 Utilities, Inc.

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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 2

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,931,510)	50.14%	2,068,490	
2	Short Term Debt	-	-	-	-		-	
3	Preferred Stock						-	
4	Common Equity	178,777,166	177,005,102	179,029,269	(176,972,330)	49.86%	2,056,939	
5	Customer Deposits	27,325	33,411	30,739	-	n/a	30,739	
6	Tax Credits - Zero Cost	40,310	39,294	39,802	-	n/a	39,802	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes - See note 2	426,510	410,860	425,306	-	n/a	425,306	
9	Other (Explain)				-		-	
10								
11	Total	<u>359,271,311</u>	<u>357,488,666</u>	<u>359,525,116</u>	<u>(354,903,840)</u>	<u>100.00%</u>	<u>4,621,276</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.							

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Markwell

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 - Pasco County

Schedule D-4

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Kirsten E. Markwell

Historical 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 12/31/11	Effective Cost Rate
1	Chase	-	Revolving Line of Credit	-	
2					
3	Total	-		-	
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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Markwell

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	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	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, due in	7/19/2006 -	180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
2	installments	7/19/2035										
3	beginning 2017											
4												
5	Total		180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	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 - Pasco County

Schedule: D-7

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-10				27,325
2	Jan-11	27,325	1,513	555	28,283
3	Feb-11	28,283	1,165	776	28,672
4	Mar-11	28,672	1,898	964	29,606
5	Apr-11	29,606	1,313	1,072	29,847
6	May-11	29,847	1,675	866	30,656
7	Jun-11	30,656	1,502	1,244	30,914
8	Jul-11	30,914	1,454	971	31,397
9	Aug-11	31,397	1,807	1,152	32,052
10	Sep-11	32,052	1,271	1,127	32,196
11	Oct-11	32,196	1,291	1,047	32,440
12	Nov-11	32,440	1,433	1,059	32,814
13	Dec-11	32,814	1,482	885	33,411
14					
15				Thirteen Month Average	\$ 30,739

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 2
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential</u>					
2	5/8" Residential	\$12.55	\$12.58	\$12.28	\$12.35	\$16.89
3	3/4" Residential	\$18.83	\$18.88	\$18.43	\$18.54	\$25.36
4	1" Residential	\$31.38	\$31.46	\$30.71	\$30.89	\$42.25
5	1.5" Residential	\$62.75	\$62.91	\$61.41	\$61.76	\$84.48
6	2" Residential	\$100.40	\$100.65	\$98.26	\$98.82	\$135.17
7	3" Residential	\$200.80	\$201.30	\$196.51	\$197.63	\$270.32
8	4" Residential	\$313.75	\$314.53	\$307.05	\$308.80	\$422.38
9	6" Residential	\$627.50	\$629.07	\$614.11	\$617.61	\$844.77
10						
11	<u>General Service</u>					
12	5/8" General Service	\$12.55	\$12.58	\$12.28	\$12.35	\$16.89
13	3/4" General Service	\$18.83	\$18.88	\$18.43	\$18.54	\$25.36
14	1" General Service	\$31.38	\$31.46	\$30.71	\$30.89	\$42.25
15	1.5" General Service	\$62.75	\$62.91	\$61.41	\$61.76	\$84.48
16	2" General Service	\$100.40	\$100.65	\$98.26	\$98.82	\$135.17
17	3" General Service	\$200.80	\$201.30	\$196.51	\$197.63	\$270.32
18	4" General Service	\$313.75	\$314.53	\$307.05	\$308.80	\$422.38
19	6" General Service	\$627.50	\$629.07	\$614.11	\$617.61	\$844.77
20						
21	<u>Gallage Charge (per 1,000 Gallons)</u>					
22	Residential - First 3,000 gallons	\$3.73	\$3.74	\$3.69	\$3.71	\$5.07
23	Residential - Over 3,000 gallons	\$4.04	\$4.05	\$4.00	\$4.02	\$5.50
24	General Service	\$3.85	\$3.86	\$3.76	\$3.78	\$5.17

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [] or Sewer [X]

Schedule E-1
 Page 2 of 2
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 3.13.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential - All Areas Except Buena Vista Manor, Oak Hill Developments & Wis-Bar</u>						
2	All Residential Meter Sizes	\$14.60	\$14.69	\$14.69	\$14.45	\$14.49	\$15.71
3							
4	<u>Residential - Buena Vista Manor, Oak Hill Developments & Wis-Bar</u>						
5	All Residential Meter Sizes	\$11.24	\$11.31	\$11.31	\$11.13	\$11.16	\$12.10
6							
7	<u>General Service</u>						
8	5/8" General Service	\$14.60	\$14.69	\$14.69	\$14.45	\$14.49	\$15.71
9	3/4" General Service	\$21.90	\$22.03	\$22.03	\$21.67	\$21.74	\$23.58
10	1" General Service	\$36.50	\$36.72	\$36.72	\$36.12	\$36.23	\$39.29
11	1.5" General Service	\$73.00	\$73.44	\$73.44	\$72.23	\$72.45	\$78.57
12	2" General Service	\$116.80	\$117.50	\$117.50	\$115.57	\$115.92	\$125.72
13	3" General Service	\$233.60	\$235.00	\$235.00	\$231.13	\$231.82	\$251.41
14	4" General Service	\$365.00	\$367.19	\$367.19	\$361.15	\$362.23	\$392.84
15	6" General Service	\$730.00	\$734.38	\$734.38	\$722.30	\$724.47	\$785.69
16							
17	<u>Multi-Residential Service - Buena Vista Manor, Oak Hill Developments & Wis-Bar</u>						
18	5/8" Multi-Residential Service	\$27.16	\$27.32	\$27.32	\$27.32	\$27.40	\$29.72
19	1" Multi-Residential Service	\$28.10	\$28.27	\$28.27	\$27.81	\$27.89	\$30.25
20	Multi-Residential Flat Rate Service			\$28.27	\$27.83	\$27.91	\$30.27
21							
22	<u>Gallage Charge (per 1,000 Gallons)</u>						
23	Residential (1) - Maximum 6,000 gallons	\$12.40	\$12.47	\$12.47	\$12.27	\$12.31	\$13.35
24	Residential (2) - Maximum 6,000 gallons	\$8.37	\$8.42	\$8.42	\$8.27	\$8.29	\$8.99
25	General Service	\$16.43	\$16.53	\$16.53	\$16.29	\$16.34	\$17.72
26	Multi-Residential Service (2)			\$16.53	\$16.53	\$16.58	\$17.98
27							
28	(1) All Areas Except Buena Vista Manor, Oak Hill Developments & Wis-Bar						
29	(2) Buena Vista Manor, Oak Hill Developments & Wis-Bar						

Revenue Schedule at Test Year Rates - Proof of Revenue

Schedule E-2

Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Page 1 of 4
 Preparer: Kirsten Markwell

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) Total Bills for Rates Effective 10/19/10	(4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	(5) Test Year Rates Effective 10/19/10	(6) Test Year Revenues for Rates Eff. 10/19/10	(7) Total Bills for Rates Effective 02/23/11	(8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	(9) Test Year Rates Effective 02/23/11	(10) Test Year Revenues for Rates Eff. 2/23/11	(11) Total Bills for Rates Effective 07/21/11	(12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	(13) Test Year Rates Effective 07/21/11	(14) Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	5,498		\$12.55	\$69,000	13,667		\$12.58	\$171,931			\$12.28	\$0
3	1" Residential	4		\$31.38	\$126	10		\$31.46	\$315			\$30.71	\$0
4	Total Residential	<u>5,502</u>			<u>\$69,125</u>	<u>13,677</u>			<u>\$172,245</u>	<u>-</u>			<u>\$0</u>
5													
6	Gallage Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-3,000 Gallons		10,355	\$3.73	\$38,624		22,820	\$3.74	\$85,347			\$3.69	\$0
9	Over 3,000 Gallons		4,987	\$4.04	\$20,147		12,142	\$4.05	\$49,175			\$4.00	\$0
10	5/8" Residential Total Gallons		<u>15,342</u>		<u>\$58,772</u>		<u>34,962</u>		<u>\$134,522</u>		<u>-</u>		<u>\$0</u>
11													
12	1" Residential												
13	0-3,000 Gallons		2	\$3.73	\$7		9	\$3.74	\$34			\$3.69	\$0
14	Over 3,000 Gallons			\$4.04	\$0			\$4.05	\$0			\$4.00	\$0
15	1" Residential Total Gallons		<u>2</u>		<u>\$7</u>		<u>9</u>		<u>\$34</u>		<u>-</u>		<u>\$0</u>
16													
17	Total Residential Service	<u>5,502</u>	<u>15,344</u>		<u>\$127,905</u>	<u>13,677</u>	<u>34,971</u>		<u>\$306,801</u>	<u>-</u>	<u>-</u>		<u>\$0</u>
18													
19													
20													
21	General Service - Base Charge												
22	5/8" General Service	46		\$12.55	\$577	98		\$12.58	\$1,233			\$12.28	\$0
23	1" General Service	23		\$31.38	\$722	62		\$31.46	\$1,951			\$30.71	\$0
24	1.5" General Service	2		\$62.75	\$126	6		\$62.91	\$377			\$61.41	\$0
25	2" General Service	55		\$100.40	\$5,522	121		\$100.65	\$12,179			\$98.26	\$0
26	Total General Service	<u>126</u>			<u>\$6,947</u>	<u>287</u>			<u>\$15,739</u>	<u>0</u>			<u>\$0</u>
27													
28	Gallage Charge (per 1,000 Gallons)												
29	5/8" General Service		239	\$3.85	\$920		938	\$3.86	\$3,621			\$3.76	\$0
30	1" General Service		600	\$3.85	\$2,310		1,179	\$3.86	\$4,551			\$3.76	\$0
31	1.5" General Service		67	\$3.85	\$258		240	\$3.86	\$926			\$3.76	\$0
32	2" General Service		3,717	\$3.85	\$14,310		13,796	\$3.86	\$53,253			\$3.76	\$0
33	Total		<u>4,623</u>		<u>\$17,799</u>		<u>16,153</u>		<u>\$62,351</u>		<u>-</u>		<u>\$0</u>
34													
35	Total General Service	<u>126</u>	<u>4,623</u>		<u>\$24,745</u>	<u>287</u>	<u>16,153</u>		<u>\$78,090</u>	<u>-</u>	<u>-</u>		<u>\$0</u>
36													
37													
38													
39	Total Miscellaneous Service Charge Revenues				<u>\$1,386</u>				<u>\$4,929</u>				<u>\$0</u>
40													
41	Total Above Calculations				<u>\$154,036</u>				<u>\$389,820</u>				<u>\$0</u>
42													
43	Total Per Books				<u>\$62,428</u>				<u>\$407,545</u>				<u>\$0</u>
44	Adjustment to Remove Accrual Included in Per Books Balance				<u>\$8,169</u>				<u>(\$12,858)</u>				
45	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011				<u>\$81,163</u>								
46	Total - Adjusted Books				<u>\$151,761</u>				<u>\$394,687</u>				<u>\$0</u>
47													
48	Difference				<u>\$2,275</u>				<u>(\$4,867)</u>				<u>\$0</u>
49													
50	Percentage Difference				<u>1.50%</u>				<u>-1.23%</u>				<u>0.00%</u>

Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-2
 Page 2 of 4
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	5/8" Residential	13,541		\$12.35	\$167,231	32,706		\$408,162	\$403,919	\$16.89	\$552,404
3	1" Residential	9		\$30.89	\$278	23		\$718	\$710	\$42.25	\$972
4	Total Residential	<u>13,550</u>			<u>\$167,509</u>	<u>32,729</u>		<u>\$408,880</u>	<u>\$404,630</u>		<u>\$553,376</u>
5											
6	Gallage Charge (per 1,000 Gallons)										
7	5/8" Residential										
8	0-3,000 Gallons		20,669	\$3.71	\$76,682		53,844	\$200,653	\$199,761	\$5.07	\$272,989
9	Over 3,000 Gallons		10,959	\$4.02	\$44,055		28,088	\$113,378	\$112,914	\$5.50	\$154,484
10	5/8" Residential Total Gallons		<u>31,628</u>		<u>\$120,737</u>		<u>81,932</u>	<u>\$314,031</u>	<u>\$312,675</u>		<u>\$427,473</u>
11											
12	1" Residential										
13	0-3,000 Gallons		11	\$3.71	\$41		22	\$82	\$82	\$5.07	\$112
14	Over 3,000 Gallons		52	\$4.02	\$209		52	\$209	\$209	\$5.50	\$286
15	1" Residential Total Gallons		<u>63</u>		<u>\$250</u>		<u>74</u>	<u>\$291</u>	<u>\$291</u>		<u>\$398</u>
16											
17	Total Residential Service	<u>13,550</u>	<u>31,691</u>		<u>\$288,496</u>	<u>32,729</u>	<u>82,006</u>	<u>\$723,202</u>	<u>\$717,595</u>		<u>\$981,247</u>
18											
19		Average R			<u>\$21.29</u>			<u>\$22.10</u>	<u>\$21.93</u>		<u>\$29.98</u>
20											
21	General Service - Base Charge										
22	5/8" General Service	95		\$12.35	\$1,173	239		\$2,983	\$2,952	\$16.89	\$4,037
23	1" General Service	55		\$30.89	\$1,699	140		\$4,371	\$4,325	\$42.25	\$5,915
24	1.5" General Service	5		\$61.76	\$309	13		\$812	\$803	\$84.48	\$1,098
25	2" General Service	138		\$98.82	\$13,637	314		\$31,338	\$31,029	\$135.17	\$42,443
26	Total General Service	<u>293</u>			<u>\$16,818</u>	<u>706</u>		<u>\$39,504</u>	<u>\$39,109</u>		<u>\$53,493</u>
27											
28	Gallage Charge (per 1,000 Gallons)										
29	5/8" General Service		606	\$3.78	\$2,291		1,783	\$6,832	\$6,740	\$5.17	\$9,218
30	1" General Service		942	\$3.78	\$3,561		2,721	\$10,422	\$10,285	\$5.17	\$14,068
31	1.5" General Service		95	\$3.78	\$359		402	\$1,543	\$1,520	\$5.17	\$2,078
32	2" General Service		13,192	\$3.78	\$49,866		30,705	\$117,429	\$116,065	\$5.17	\$158,745
33	Total		<u>14,835</u>		<u>\$56,076</u>		<u>35,611</u>	<u>\$136,225</u>	<u>\$134,610</u>		<u>\$184,109</u>
34											
35	Total General Service	<u>293</u>	<u>14,835</u>		<u>\$72,894</u>	<u>706</u>	<u>35,611</u>	<u>\$175,730</u>	<u>\$173,718</u>		<u>\$237,602</u>
36											
37		Average Gene			<u>\$248.79</u>			<u>\$248.91</u>	<u>\$246.06</u>		<u>\$336.55</u>
38											
39	Total Miscellaneous Service Charge Revenues				<u>\$6,130</u>			<u>\$12,445</u>	<u>\$12,445</u>		<u>\$12,445</u>
40											
41	Total Above Calculations				<u>\$367,521</u>			<u>\$911,377</u>	<u>\$903,759</u>		<u>\$1,231,294</u>
42											
43	Total Per Books				<u>\$363,553</u>			<u>\$833,526</u>			
44	Adjustment to Remove Accrual Included in Per Books Balance				<u>\$219</u>			<u>(\$4,469)</u>			
45	Adjustment to Remove Effect of Refund of 2010 Revenues Booked							<u>\$81,163</u>			
46	Total - Adjusted Books				<u>\$363,773</u>			<u>\$910,220</u>		Total Required Revenues	<u>\$1,231,671</u>
47											
48	Difference				<u>\$3,748</u>			<u>\$1,157</u>		Difference	<u>(\$377)</u>
49											
50	Percentage Difference				<u>1.03%</u>			<u>0.13%</u>	Percentage Difference		<u>-0.03%</u>

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [] or Sewer [x]

Schedule E-2
 Page 3 of 4
 Preparer: Kirsten Markwell

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)
Line No.	Class/Meter Size	Total Bills for Rates Effective 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Effective 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Effective 02/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Effective 02/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Effective 07/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Effective 07/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	All Residential Meter Sizes - Summertree	2,120		\$14.60	\$30,952	5,277		\$14.69	\$77,519			\$14.45	\$0
3	All Residential Meter Sizes - Wis-Bar	311		\$11.24	\$3,496	794		\$11.31	\$8,980			\$11.13	\$0
4													
5	Total	2,431			\$34,448	6,071			\$86,499				\$0
6	Consumption Charge (per 1,000 Gallons)												
7	All Residential Meter Sizes - Summertree (6,000 g. Max)		4,536	\$12.40	\$56,246		9,423	\$12.47	\$117,505			\$12.27	\$0
8	All Residential Meter Sizes - Wis-Bar (6,000 g. Max)		621	\$8.37	\$5,198		1,529	\$8.42	\$12,874			\$8.27	\$0
9	Total		5,157		\$61,444		10,952		\$130,379				\$0
10													
11	Total Residential Service	2,431	5,157		\$95,892	6,071	10,952		\$216,878				\$0
12													
13	Average Residential Bill				\$39.45				\$35.72				\$0.00
14													
15	General Service - Base Charge												
16	5/8" General Service	2		\$14.60	\$29	5		\$14.69	\$73			\$14.45	\$0
17	1" General Service	5		\$36.50	\$183	15		\$36.72	\$551			\$36.12	\$0
18	2" General Service	2		\$116.80	\$234	5		\$117.50	\$588			\$115.57	\$0
19	Total General Service	9			\$445	25			\$1,212	0			\$0
20													
21	Gallonge Charge (per 1,000 Gallons)												
22	5/8" General Service		3	\$16.43	\$49		2	\$16.53	\$33			\$16.29	\$0
23	1" General Service		56	\$16.43	\$920		128	\$16.53	\$2,116			\$16.29	\$0
24	2" General Service		93	\$16.43	\$1,528		215	\$16.53	\$3,554			\$16.29	\$0
25	Total		152		\$2,497		345		\$5,703				\$0
26													
27	Total General Service	9	152		\$2,943	25	345		\$6,915				\$0
28													
29	Average General Service Bill				\$326.96				\$276.58				\$0.00
30													
31	Total Miscellaneous Service Charge Revenues				\$135				\$798				
32													
33	Total Above Calculations				\$98,969				\$224,591				\$0
34													
35	Total Per Books				\$35,777				\$225,053				
36	Adjustment to Remove Accrual Included in per Books Balance				\$6,457				\$5,559				
37	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011				\$56,827								
38	Total - Adjusted Books				\$99,061				\$230,612				\$0
39													
40	Difference				(\$92)				(\$6,021)				\$0
41													
42	Percentage Difference				-0.09%				-2.61%				0.00%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [] or Sewer [x]

Schedule E-2
 Page 4 of 4
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	All Residential Meter Sizes - Summertree	5,297		\$14.49	\$76,754	12,694		\$185,225	\$183,936	\$15.71	\$199,479
3	All Residential Meter Sizes - Wis-Bar	779		\$11.16	\$8,694	1,884		\$21,169	\$21,025	\$12.10	\$22,802
4											
5											
6	Total	<u>6,076</u>			<u>\$85,447</u>	<u>14,578</u>		<u>\$206,394</u>	<u>\$204,962</u>		<u>\$222,281</u>
7	Consumption Charge (per 1,000 Gallons)										
8	All Residential Meter Sizes - Summertree (6,000 g. Max)		8,385	\$12.31	\$103,219		22,344	\$276,971	\$275,055	\$13.35	\$298,297
9	All Residential Meter Sizes - Wis-Bar (6,000 g. Max)		1,387	\$8.29	\$11,498		3,537	\$29,570	\$29,322	\$8.99	\$31,799
10	Total		<u>9,772</u>		<u>\$114,718</u>		<u>25,881</u>	<u>\$306,541</u>	<u>\$304,376</u>		<u>\$330,096</u>
11	Total Residential Service	<u>6,076</u>	<u>9,772</u>		<u>\$200,165</u>	<u>14,578</u>	<u>25,881</u>	<u>\$512,935</u>	<u>\$509,338</u>		<u>\$552,377</u>
12											
13	Average				<u>\$32.94</u>			<u>\$35.19</u>	<u>\$34.94</u>		<u>\$37.89</u>
14											
15	General Service - Base Charge										
16	5/8" General Service	5		\$14.49	\$72	12		\$175	\$174	\$15.71	\$189
17	1" General Service	14		\$36.23	\$507	34		\$1,241	\$1,232	\$39.29	\$1,336
18	2" General Service	4		\$115.92	\$464	11		\$1,285	\$1,275	\$125.72	\$1,383
19	Total General Service	<u>23</u>			<u>\$1,043</u>	<u>57</u>		<u>\$2,700</u>	<u>\$2,681</u>		<u>\$2,907</u>
20											
21	Gallonge Charge (per 1,000 Gallons)										
22	5/8" General Service		-	\$16.34	\$0		5	\$82	\$82	\$17.72	\$89
23	1" General Service		117	\$16.34	\$1,912		301	\$4,948	\$4,918	\$17.72	\$5,334
24	2" General Service		150	\$16.34	\$2,451		458	\$7,533	\$7,484	\$17.72	\$8,116
25	Total		<u>267</u>		<u>\$4,363</u>		<u>764</u>	<u>\$12,563</u>	<u>\$12,484</u>		<u>\$13,539</u>
26											
27	Total General Service	<u>23</u>	<u>267</u>		<u>\$5,406</u>	<u>57</u>	<u>764</u>	<u>\$15,263</u>	<u>\$15,165</u>		<u>\$16,446</u>
28											
29	Average				<u>\$235.05</u>			<u>\$267.78</u>	<u>\$266.05</u>		<u>\$288.53</u>
30											
31	Total Miscellaneous Service Charge Revenues				<u>\$609</u>			<u>\$1,542</u>	<u>\$1,542</u>		<u>\$1,542</u>
32											
33	Total Above Calculations				<u>\$206,180</u>			<u>\$529,740</u>	<u>\$526,044</u>		<u>\$570,365</u>
34											
35	Total Per Books				<u>\$216,921</u>			<u>\$477,751</u>			
36	Adjustment to Remove Accrual Included in per Books Balance				<u>-\$11,360</u>			<u>\$656</u>			
37	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011							<u>\$56,827</u>			
38	Total - Adjusted Books				<u>\$205,562</u>			<u>\$535,235</u>		Total Required Revenues	<u>\$570,388</u>
39											
40	Difference				<u>\$618</u>			<u>(\$5,494)</u>		Difference	<u>(\$23)</u>
41											
42	Percentage Difference				<u>0.30%</u>			<u>-1.03%</u>	Percentage Difference		<u>0.00%</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Water [x] or Sewer [x]

Schedule E-3
 Page 1 of 1
 Preparer: Darrien Pitts

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) General Service - Irrigation	(6) Private Fire Protection	(7) Other	(8) Total
1	January	2,793	-	41	3	-	-	2,837
2	February	2,709	-	79	3	-	-	2,791
3	March	2,803	-	42	3	-	-	2,848
4	April	2,763	-	58	4	-	-	2,825
5	May	2,607	-	52	2	-	-	2,661
6	June	2,844	-	89	2	-	-	2,935
7	July	2,660	-	33	2	-	-	2,695
8	August	2,732	-	85	2	-	-	2,819
9	September	2,726	-	58	2	-	-	2,786
10	October	2,760	-	59	2	-	-	2,821
11	November	2,732	-	57	2	-	-	2,791
12	December	2,600	-	24	2	-	-	2,626
13								
14	Total	32,729	-	677	29	-	-	33,435

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) General Service - Irrigation	(6) Private Fire Protection	(7) Other	(8) Total
1	1 January	1,212	-	4	-	-	-	1,216
2	February	1,219	-	5	-	-	-	1,224
3	March	1,245	-	5	-	-	-	1,250
4	April	1,204	-	5	-	-	-	1,209
5	May	1,195	-	4	-	-	-	1,199
6	June	1,234	-	7	-	-	-	1,241
7	July	1,193	-	4	-	-	-	1,197
8	August	1,224	-	6	-	-	-	1,230
9	September	1,218	-	5	-	-	-	1,223
10	October	1,212	-	5	-	-	-	1,217
11	November	1,216	-	5	-	-	-	1,221
12	December	1,206	-	2	-	-	-	1,208
13								
14	Total	14,578	-	57	-	-	-	14,635

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4
 Page 1 of 2

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost	\$21.00	\$42.00
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12					
13	**The proposed changes in the above fees mirror the charges allowed in the company's previous rate filing, Docket No. 090462-WS. The change was inadvertently not made to the company's water tariffs.				
14					

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] or Sewer [x]

Florida Public Service Commission

Schedule E-4
 Page 2 of 2

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost		
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is				
13	used solely for informational purposes.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule E-5

Docket No.: 120209-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

Historical Projected

Water or 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 Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 8,392.50		\$ 3,210.00	\$ 842.83	\$ 12,445.33
2					
3					
4					<u>\$ 12,445.33</u>
5	Other Charges as follows:				
6	NSF Check Charge			485.00	
7	Miscellaneous Service			342.00	
8	Tampering Charge			15.00	
9	Forfeited Discounts			0.83	
10	Total			<u>\$ 842.83</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-5
 Page 2 of 2

Preparer: Darrien Pitts

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	\$ 1,542.00	\$ -	\$ -	\$ -	\$ 1,542.00
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			<u>\$ -</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County

Schedule E-6

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Interim [] Final [x]

Preparer: Nicole Winans

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	Improved	11922 Boynton Drive	1
2	4.50	Mueller	Improved	11730 Bayonet Lane	1
3	4.50	Mueller	Improved	12102 Boynton Drive	1
4	4.50	Mueller	Improved	11614 Boynton Drive	1
5	5.25	US Pipe	Metropolitan	11615 Pampas	1
6	5.25	US Pipe	Metropolitan	Golf Course @ Paradise Point Drive	1
7	5.25	US Pipe	Metropolitan	Rosetree Drive & Pampas Drive	1
8	5.25	US Pipe	Metropolitan	Paradise Point Drive & Scotch Pine Drive	1
9	5.25	US Pipe	Metropolitan	11515 Scotch Pine Drive	1
10	5.25	US Pipe	Metropolitan	11704 Rosetree Drive	1
11	5.25	US Pipe	Metropolitan	11811 Wax Mrytle Drive	1
12	5.25	US Pipe	Metropolitan	11517 Pampas Drive	1
13	5.25	US Pipe	Metropolitan	11631 Scotch Pine Drive	1
14	5.25	US Pipe	Metropolitan	11625 English Elm Drive	1
15	5.25	US Pipe	Metropolitan	11640 White Ash Drive	1
16	5.25	US Pipe	Metropolitan	11602 Golden Rain	1
17	5.25	US Pipe	Metropolitan	11601 Scotch Pine Drive	1
18	5.25	US Pipe	Metropolitan	11618 Pear Tree Lane	1
19	5.25	US Pipe	Metropolitan	11532 Rosetree Drive	1
20	5.25	US Pipe	Metropolitan	11606 White Ash Drive	1
21	5.25	US Pipe	Metropolitan	11711 Alderwood Drive	1
22	5.25	US Pipe	Metropolitan	Tupelo & Pampas Drive	1
23	5.25	US Pipe	Metropolitan	11632 Aspenwood Drive	1
24	5.25	US Pipe	Metropolitan	11604 Aspenwood Drive	1
25	5.25	US Pipe	Metropolitan	11720 Aspenwood Drive	1
26	5.25	US Pipe	Metropolitan	11634 Cocowood Drive	1
27	5.25	US Pipe	Metropolitan	11736 White Ash Drive	1
28	5.25	US Pipe	Metropolitan	11609 Cocowood Drive	1
29	5.25	Kennedy	K-81A	Loblolly Drive & Hollyann Drive	1
30	5.25	Kennedy	K-81A	1621 Hollyann Drive	1
31	5.25	Kennedy	K-81A	11647 Foxworth Drive	1
32	5.25	Kennedy	K-81A	11742 Ivywood Drive	1
33	5.25	American Darling	B-84-B	Paradise Point @ Clear Oaks Circle	1
34	5.25	American Darling	B-84-B	Clear Oaks Circle	1
35	5.25	American Darling	B-84-B	Paradise Point @ Cedar Oaks Circle	1
36	5.25	American Darling	B-84-B	11428 Sinatra Drive	1
37	5.25	American Darling	B-84-B	Turtle Dove Place	1
38	5.25	Kennedy	K-81A	4621 Darlington Road	1
39	5.25	M&H	129	2324 Prestige Drive	1
40	5.25	M&H	129	2327 Staghorn Drive	1
41	5.25	M&H	129	2424 Santiago Drive	1
42	5.25	M&H	129	2436 Prestige Drive	1
43	4.50	Mueller	Improved	1948 Bonita Drive @ Pleasure Drive	1
44	5.25	AVK	2780	4124 Buena Vista Drive @ Pleasure Drive	1
45	4.50	Mueller	Improved	4004 Reggie Drive	1
46	4.50	Mueller	Improved	4004 Scarlet Maple Drive	1
47	5.25	Waterous	Pacer	4405 Bonita Drive near Hess Station	1
48	5.25	AVK	2780	1353 Hess Drive @ Buena Vista Drive	1
49	5.25	Kennedy	K-81A	4117 Lange Drive @ Pleasure Drive	1
50	4.50	Mueller	Improved	2143 Kepner Drive @ Lange	1
Total					50

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-7
 Page 1 of 1

Preparer: Darrien Pitts

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, Pasco County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-8
 Page 1 of 1

Preparer: Darrien Pitts

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, Pasco County, does not have any outstanding contracts or agreements having rates or
2		conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-9
 Page 1 of 1

Preparer: Darrien Pitts

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, Pasco County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this				
2	schedule is not applicable.				

Service Availability Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-10
 Page 1 of 1

Preparer: Darrien Pitts

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, Pasco 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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer [x]

Schedule E-11
 Page 1 of 1

Preparer: Darrien Pitts

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

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim Final

Historical Projected

Water or Sewer

Preparer: Darrien Pitts

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, Pasco 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 - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Darrien Pitts

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
--------------------	--------------------------	---------------------------------	-----------------------------	-------------------------------------	-----------------------------	-------------------------------------------------	-------------------------	---------------------------------------	---------------------------	------------------------------------------

1 Utilities, Inc. of Florida, Pasco 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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Water [X] or Sewer [X]

Schedule: E-14
Page 1 of 1
Preparer: Darrien Pitts

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

ENGINEERING
SCHEDULES



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 See Note
Jan-11	7.408		5.584	0.010	1.814	24.5%
Feb-11	6.312		5.946	0.002	0.364	5.8%
Mar-11	7.162		5.651	0.001	1.510	21.1%
Apr-11	6.993		5.756	0.001	1.237	17.7%
May-11	6.995		5.061	0.009	1.925	27.5%
Jun-11	6.207		6.397	0.015	-0.205	-3.3%
Jul-11	5.814		4.351	0.008	1.456	25.0%
Aug-11	5.914		5.129	0.000	0.784	13.3%
Sep-11	5.862		4.569	0.000	1.293	22.1%
Oct-11	6.441		5.076	0.000	1.364	21.2%
Nov-11	6.189		4.255	0.008	1.927	31.1%
Dec-11	6.471		5.246	0.001	1.224	18.9%
Total	77.769	0	63.020	0.055	14.694	18.9%

(Above data in millions of gallons)

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005%. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.222
Feb-11					0.000	0.188
Mar-11					0.000	0.215
Apr-11					0.000	0.203
May-11					0.000	0.164
Jun-11					0.000	0.139
Jul-11					0.000	0.161
Aug-11					0.000	0.369
Sep-11					0.000 *	0.123
Oct-11					0.000 *	0.188
Nov-11					0.000 *	0.155
Dec-11					0.000 *	0.155
Total	0.000				0.000	2.282

* Estimated - totalizer out of service. Services purchased from Pasco County.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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 (Max day per CUP) on the DEP operating or construction permit, provide an explanation.		260,000
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.	3/28/2011	388,850
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) 3/9/2011	253,900
	(2) 3/5/2011	268,000
	(3) 3/16/2011	271,700
	(4) 3/27/2011	388,850
	(5) 3/28/2011	388,850
	AVERAGE	314,260
4 Average Daily Flow	Max Month	238,968
	Annual	213,066
5 Required Fire Flow	500 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.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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
Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal.	_____	_____
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 (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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	1,260 gpm
Firm Reliable well pumping capacity (largest well out), gpm	935 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.	33,100 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,	388,850 gpd
Peak hour demand = 2x max day/1440	540 gpm
Fire flow requirement	60,000 gpd
Unaccounted for water 18.89% of water pumped	28 gpd, avg
Acceptable unaccounted for 10.00%	15 gpd, avg
Excess unaccounted for	13 gpd, avg

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	540 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	13 gpm
E =	Firm Reliable Capacity	935 gpm

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 1 of 2
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 - wastewater service purchased from Pasco County.

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

ORANGEWOOD (WIS-BAR)

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
		4	0	0.000	0	
1		6	0	0.000	0	
2		8	4,662	0.883	3,532	
3		10	0	0.000	0	
4	Total		4,662	0.883	3,532	1,289,114
5	Estimated Inflow @ 10% of flows (1.8)					392,475
6	Allowable I&I					1,681,589

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					2,282,000
---	--------------------	--	--	--	--	-----------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	3,924,749	80%	3,139,799
9	All Other	46,930	90%	42,237
10	Estimated flows returned	3,971,679		3,182,036

11	Estimated I&I (treated less returned) [1.7-1.10]			-900,036
12	Actual less allowable [1.11-1.6]			-2,581,625
13	Excess, if any [1.11-1.6, if positive]			0
14	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	(4) Ending	(4) Average					
1	2007	1,792	1,764	1,778	79,062,963	44,467	81,511,437	1,833	
2	2008	1,764	1,677	1,721	73,727,571	42,852	78,802,231	1,839	0.32%
3	2009	1,677	1,696	1,687	67,916,485	40,271	73,419,498	1,823	-0.86%
4	2010	1,696	1,649	1,673	60,789,288	36,346	66,095,735	1,818	-0.26%
5	2011	1,649	1,550	1,600	58,834,657	36,783	63,020,487	1,713	-5.78%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.64%</u>

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

Constant:	1883.3722	X	Y
X Coefficient:	-25.995477	1	1,833
R^2:	0.62234314	2	1,839
		3	1,823
		4	1,818
		5	1,713
		10	1623

Five year growth (90) Ercs
 Annual average growth -17.98 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	2007	162	163	163	3,320,412	20,433	3,330,962	163	
2	2008	163	158	161	4,157,994	25,907	4,206,424	162	-0.40%
3	2009	158	154	156	5,053,808	32,396	5,127,418	158	-2.52%
4	2010	154	155	155	4,136,876	26,776	4,178,046	156	-1.41%
5	2011	155	157	156	3,924,749	25,159	3,971,679	158	1.17%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.79%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	164.502292	1	163
X Coefficient:	-1.663374	2	162
R^2:	0.75256268	3	158
		4	156
		5	158
		10	148

Five year growth (10) Ercs
 Annual average growth -2.00 Ercs



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11	4.420		2.879	0.474	1.067	24.1%
Feb-11	4.758		5.522	0.176	-0.940	-19.8%
Mar-11	5.487		3.117	0.211	2.159	39.3%
Apr-11	4.891		4.491	0.283	0.117	2.4%
May-11	6.576		4.678	0.381	1.517	23.1%
Jun-11	6.455		9.059	0.298	-2.903	-45.0%
Jul-11	5.435		2.514	0.312	2.609	48.0%
Aug-11	5.595		6.329	0.337	-1.071	-19.1%
Sep-11	5.059		3.994	0.399	0.666	13.2%
Oct-11	5.268		4.158	0.473	0.638	12.1%
Nov-11	5.823		4.634	0.461	0.728	12.5%
Dec-11	5.866		3.140	0.398	2.327	39.7%
Total	65.632	0	54.514	4.204	6.915	10.5%

(Above data in millions of gallons)

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005%. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	2.589
Feb-11					0.000	2.619
Mar-11					0.000	2.797
Apr-11					0.000	2.921
May-11					0.000	2.462
Jun-11					0.000	1.855
Jul-11					0.000	2.165
Aug-11					0.000	2.515
Sep-11					0.000	2.064
Oct-11					0.000	2.119
Nov-11					0.000	2.161
Dec-11					0.000	2.346
Total	0.000				0.000	28.611

Services purchased from Pasco County

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)

Schedule F-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 (Max day per CUP) on the DEP operating or construction permit, provide an explanation.		642,000
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>6/3/2011</u>	<u>332,400</u>
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily.		
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>5/17/2011</u>	<u>303,100</u>
	(2) <u>5/24/2011</u>	<u>319,400</u>
	(3) <u>5/27/2011</u>	<u>320,900</u>
	(4) <u>5/31/2011</u>	<u>327,700</u>
	(5) <u>5/13/2011</u>	<u>328,400</u>
	AVERAGE	<u>319,900</u>
4 Average Daily Flow	Max Month	<u>212,139</u>
	Annual	<u>179,815</u>
5 Required Fire Flow	(Mixed single & multi-family)	1,000 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.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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	1,291 gpm
Firm Reliable well pumping capacity (largest well out), gpm	891 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.	22,500 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, 332,400 gpd
Peak hour demand = 2x max day/1440 462 gpm

Fire flow requirement 1,000 gpm for 2 hours 120,000 gpd

Unaccounted for water	10.54% of water pumped	13 gpm
Acceptable unaccounted for	10.00%	12 gpm
Excess unaccounted for		1 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	462 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess Unaccounted for water	1 gpm
E =	Firm Reliable Capacity	891 gpm

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 1 of 2
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 - all wastewater treatment purchased

The wastewater interconnection is considered to be 100% used & useful.

Company: Utilities, Inc. of Florida (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

SUMMERTREE PURCHASES

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile		
				gpd	gpy	
		4	372	0.070	141	
1		6	3,825	0.724	2,173	
2		8	30,585	5.793	23,170	
3		10	2,677	0.507	2,535	
4	Total		37,459	7.095	28,020	10,227,189
5	Estimated Inflow @ 10% of flows (1.8)					2,310,633
6	Allowable I&I					12,537,822

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated					28,611,400
---	--------------------	--	--	--	--	------------

	Gallons Billed (not capped) to:		Estimated returned *	
8	SFR Residential WW cust.	23,106,327	80%	18,485,062
9	All Other	717,950	90%	646,155
10	Estimated flows returned	23,824,277		19,131,217

11	Estimated I&I (treated less returned) [1.7-1.10]			9,480,183
12	Actual less allowable [1.11-1.6]			-3,057,639
13	Excess, if any [1.11-1.6, if positive]			0
14	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 and Wastewater Collection Systems

In Docket No. 020071-WS, it was determined that all distribution and collection lines were contributed and, therefore, a used & useful adjustment was not necessary. Since all lines added since then have also contributed, a used & useful adjustment was not found necessary in Docket Nos. 060253-WS and 090462-WS, and is not necessary in this proceeding.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs	0 ERCs
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.18 gpm/ERC *
PN =	Property needed expressed in U units	0 gpm

* Based on 2011 Peak Hour Demand (Sch. F-5) divided by 2011 ERCs (Sch. F-9)

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	(4) Ending	(4) Average					
1	2007	1,107	1,116	1,112	29,898,191	26,899	80,108,034	2,978	
2	2008	1,116	1,083	1,100	28,201,213	25,649	74,276,543	2,896	-2.76%
3	2009	1,083	1,069	1,076	25,929,216	24,098	57,492,440	2,386	-17.61%
4	2010	1,069	1,074	1,072	23,296,212	21,742	51,263,115	2,358	-1.17%
5	2011	1,074	1,049	1,062	23,106,327	21,768	54,514,204	2,504	6.22%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-3.83%</u>	

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

Constant:	3070.05092	X	Y
X Coefficient:	-148.55193	1	2,978
R^2:	0.64675582	2	2,896
		3	2,386
		4	2,358
		5	2,504
		10	1585

Five year growth
 Annual average growth

(920) Eracs
 -183.97 Eracs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	1,107	1,116	1,112	29,897,948	26,899	30,529,708	1,135	
2	2008	1,116	1,081	1,099	28,192,618	25,665	29,181,118	1,137	0.18%
3	2009	1,081	1,068	1,075	25,916,586	24,120	26,571,006	1,102	-3.11%
4	2010	1,068	1,074	1,071	23,286,542	21,743	24,104,112	1,109	0.63%
5	2011	1,074	1,049	1,062	23,106,327	21,768	23,824,277	1,094	-1.27%
									<u>-0.89%</u>
								Average Growth Through 5-Year Period (Col. 8)	

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

Constant:	1148.17055	X	Y
X Coefficient:	-10.94224	1	1,135
R^2:	0.78555393	2	1,137
		3	1,102
		4	1,109
		5	1,094
		10	1039

Five year growth (56) Ercs
 Annual average growth -11.15 Ercs

INTERIM RATE
SCHEDULES

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	4,778,638	(52,267)	(A)	4,726,371	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	2,899	10,754	(A)	13,653	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7 Int.
6						
7	Construction Work in Progress	-	-		-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(1,424,772)	4,383	(B)	(1,420,389)	A-9, A-3 Int.
10						
11	Less: CIAC	(595,036)	(12,627)	(D)	(607,663)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	434,351	(130,489)	(E)	303,862	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	-	144,331	(H)	144,331	A-17, A-3 Int.
22						
23	Total Rate Base	3,196,080	(35,915)		3,160,165	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(A) <u>Utility Plant</u>	
2	1. <u>Utility Plant in Service</u>	
3	(a) Allocate Common General Plant to wastewater based on ERCs	<u>Total in Water</u>
4	340.5 / 390.7 Office Furniture & Equipment	478,770 (135,413)
5	341.5 / 391.7 Transportation Equipment	187,205 (52,948)
6	342.5 / 392.7 Stores Equipment	-
7	343.5 / 393.7 Tools, Shop & Garage Equipment	40,578 (11,477)
8	344.5 / 394.7 Laboratory Equipment	988 (279)
9	345.5 / 395.7 Power Operated Equipment	6,022 (1,703)
10	346.5 / 396.7 Communication Equipment	10,019 (2,834)
11	347.5 / 397.7 Miscellaneous Equipment	423 (120)
12	See Schedules A5 and A6, column (3)	
13	Total allocations of General Plant between water and wastewater	<u>724,005 (204,774)</u>
14		
15	(b) To correct parent company transportation allocations during the year based on ERCs	(82,432)
16	To correct parent company other allocations during the year based on ERCs	132,752
17	See Schedules A5 and A6, column (4) for detail accounts and amounts	
18	Total Allocation Adjustments	<u>50,320</u>
19		
20	(c) Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011	112,941
21	See Schedules A5 and A6, column (5) for detail accounts and amounts	-
22	Total Adjustments to Rollforward Plant = 1/1/2009 to 12/31/2011	<u>112,941</u>
23		
24	Total Adjustments to Utility Plant in Service	<u>(41,513)</u>
25		
26	(B) <u>Accumulated Depreciation</u>	
27	1. <u>Utility Plant in Service</u>	
28	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>
29	340.5 / 390.7 Office Furniture & Equipment	249,903 (70,682)
30	341.5 / 391.7 Transportation Equipment	153,203 (43,331)
31	342.5 / 392.7 Stores Equipment	-
32	343.5 / 393.7 Tools, Shop & Garage Equipment	69,171 (19,564)
33	344.5 / 394.7 Laboratory Equipment	(82) 23
34	345.5 / 395.7 Power Operated Equipment	348 (98)
35	346.5 / 396.7 Communication Equipment	6,479 (1,832)
36	347.5 / 397.7 Miscellaneous Equipment	-
37	See Schedules A9 and A10, column (3)	
38	Total Allocation of General Plant Accumulated Depreciation	<u>479,022 (135,485)</u>
39		
40	(b) To correct parent company transportation allocations during the year based on ERCs	(84,680)
41	To correct parent company other allocations during the year based on ERCs	(96,009)
42	See Schedules A9 and A10, column (4) for detail accounts and amounts	
43	Total Allocation Adjustments	<u>(180,689)</u>
44		
45	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	311,791
46	See Schedules A9 and A10, column (5) for detail accounts and amounts	-
47	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	<u>311,791</u>
48		
49	Total adjustments to UPIS Accumulated Depreciation	<u>(4,383)</u>
50		
51	(C) <u>Construction Work in Progress</u>	
52	1. To remove from rate base average adjusted construction work in process balance	-
53		
54	Total Construction Work in Progress Adjustments	<u>-</u>
55	(D) <u>Contributions in Aid of Construction (CIAC)</u>	
56	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	12,627
57	See Schedules A12, page 2 of 2, column (16)	
58	Total Adjustments to Rollover CIAC to 6/30/10	<u>12,627</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(E) Accumulated Amortization of CIAC	
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(130,489)
3	See Schedules A14, page 2 of 2, column (16)	
4	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	<u>(130,489)</u>
5		
6	(F) Adjustments to Schedule A-18 affecting Working Capital	Total W & S
7	Deferred Rate Case Expense Average Balance	
8	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year.	<u>(277,718)</u>
9		
10		
11	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized	
12	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828
13	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	<u>(6,361)</u>
14	Net Adjustment to Deferred Rate Case Expense Balance	<u>1,467</u>
15		
16	3. Previous Rate Case	
17	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552
18		
19	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592.	<u>(50,592)</u>
20		
21	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	<u>252,960</u>
22		
23		
24	Net Adjustments to Deferred Rate Case Expense	<u>(23,291)</u>
25		
26	Other Miscellaneous Deferred Debits	
27	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization	5
28		
29		
30	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization	169
31		
32		
33	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent	
34	7. Heights and Davis Shores	9,424
35		
36	Net Adjustments to Other Miscellaneous Deferred Debits	<u>9,598</u>
37		
38	Total Adjustments to Schedule A-18	<u>(13,693)</u>
39		
40	(G) Adjustments to Schedule A-19	
41	1. (a) Adjustments to Accumulated Deferred Investment Tax Credit	<u>3,686</u>
42		
43	2. (b) Adjustments to Notes & Accounts Payable - Associated Companies	<u>(17,379)</u>
44		
45	Total Adjustments to Schedule A-19	<u>(13,693)</u>
46		
47	(H) Working Capital Adjustment Per Schedule A-17	<u>144,331</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

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

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	833,526	70,233	903,759	174,950	(A) 1,078,709	B-4, B-3 Int.
2							
3	Operation & Maintenance	659,410	(147,145)	512,265		(B) 512,265	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	182,883	(27,529)	155,354		(C), (D) 155,354	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	
8							
9	Taxes Other Than Income	153,181	(47,033)	106,148	7,873	(E) 114,021	B-15, B-3 Int.
10							
11	Provision for Income Taxes	170	14,623	14,793	62,871	(F) 77,664	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	995,643	(207,084)	788,559	70,744	859,303	
14							
15	NET OPERATING INCOME	(162,117)	277,317	115,200	104,206	219,406	
16							
17							
18	RATE BASE	3,196,080	(35,915)	3,160,165		3,160,165	
19							
20							
21	RATE OF RETURN	--	%	3.65	%	6.94	%

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
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	833,526
6	Adjustment to remove Accrued Revenues per B4	(4,469)
7	Adjustment to remove the effect of the refund of 2010 Revenues, booked in 1/2011	81,163
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>910,220</u>
9		
10	(2) Annualized Revenue	
11	To calculate test year revenues based on most current rates during the test year	
12	Annualized water revenues per Schedule E-2 Interim, p 2	\$903,759
13	Test Year Adjusted Revenues net of Accrual per above	<u>910,220</u>
14	Adjustment required to annualize revenues	<u>(6,461)</u>
15		
16	<u>Pro-Forma Adjustments</u>	
17	(3) <u>Revenue Increase</u>	
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim	<u>174,950</u>
19		
20	Total Adjustments to Revenues	<u>245,183</u>
21		
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
23	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,	
24	Column (3) for detail accounts and amounts	<u>(166,406)</u>
25	Total Allocation to Wastewater	(166,406)
26		
27	(2) To correct parent company other allocations during the year based on ERCs - See Schedules B5	
28	and B6, Column (4) for detail accounts and amounts	<u>(4,811)</u>
29	Total parent companies allocation correction	(4,811)
30		
31	(3) Adjustments to Amortization of Deferred Assets	
32	(a) Adjustments to Rate Case Expense	
33	To adjust previous rate case amortization to approved yearly amount	
34	Per Order No. PSC-10-0585-PAA-WS	23,818
35	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole	-
36	666/766 - Regulatory Commission Expense - Rate Case Amort. - See B5 & B6, Column (5)	<u>23,818</u>
37		
38	(4) 618/718 Chemicals	
39	To transfer to Pinellas County 11.5% of the costs of shared invoice Doc # 380874	(22)
40	To transfer from Pinellas County 88.5% of the costs of shared invoice Doc # 403850	218
41	To transfer from Seminole County the cost of invoice Doc # 377615	58
42	To remove O&M G/L charges not related to chemicals for invoices Doc # 357386 & 353655	<u>(135)</u>
43	Total Chemical Adjustments - See B5, column (5)	119
44		
45	(5) 675 Miscellaneous Expense	
46	To record O&M G/L charges incorrectly charged to chemicals for invoices Doc # 357386 & 353655	<u>135</u>
47	Total Adjustments - See B5, Column (5)	135
48		
49	Total Test Year Adjustments to O&M	<u>(147,145)</u>
50	(C) <u>Adjustments to Depreciation Expense:</u>	
51	(1) To allocate common general depreciation expense from water to wastewater	<u>(22,874)</u>
52	(See Schedules B13 & B14, column (3) for account breakdown)	

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
1	(2) (a) To correct parent company transportation allocations	(2,914)
2	(b) To correct parent company other allocations during the year based on ERCs	(2,813)
3	(See Schedules B13 & B14, column (4) for account breakdown)	(5,727)
4		
5	(3) To rollforward depreciation expense & correct depreciation rates	1,452
6	(See Schedules B13 & B14, column (5) for account breakdown)	
7		
8	Total Adjustments to Depreciation Expenses	(27,149)
9		
10	(D) Amortization of CIAC	
11	(1) To rollforward amortization of CIAC & correct amortization rates	
12	WATER	
13	CIAC AMORT OTHER TANG PLT WATER	(380)
14	WASTEWATER	
15	CIAC AMORT-SEWER FORCE MAINS	
16	CIAC AMORT-SEWER GRAVITY MAINS	
17	CIAC AMORT-SWR MANHOLES	
18	CIAC AMORT SEWAGE SERVICE LINES	
19	See Schedules B13 and B14, column (5)	
20	Amortization Expense Rollforward	(380)
21		
22	Total Test Year Adjustments to Amortization of CIAC	(380)
23		
24	(E) Taxes Other Than Income (TOTI)	
25	Test Year Adjustments	
26	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(153,181)
27	between water and wastewater and make corrections as necessary	
28		
29	(2) Payroll Taxes	
30	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	19,229
31		
32	Total Payroll Taxes Adjustment	19,229
33		
34	(3) Personal Property Tax	
35	(a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Books	43,908
36		
37	Total Personal Property Tax Adjustment	43,908
38		
39	(4) Real Estate Tax	
40	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	1,489
41	(b) Allocation of allocated taxes per books based on ERCs	701
42	(c) Correction of allocated taxes per books	(4)
43	Total Real Estate Tax Adjustment	2,186
44		
45	(5) General & Other Taxes	
46	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	156
47	(b) Correction to allocated taxes per books	-
48	Total General Other Taxes Adjustment	156
49		
50	(6) Regulatory Assessment Fees (RAF)	
51	(a) Calculate RAFs based on Adjusted Test Year Revenues	
52	Test Year Adjusted Revenues	910,220
53	(b) Calculate RAFs for Annualized Revenues	
54	Annualized Revenues Adjustment	(6,461)
55	Total Test Year Adjusted Revenues	903,759
56	RAF Rate	4.5%
57	Adjusted Test Year RAF	40,669
58		
59	Total Test Year Adjustments to TOTI	(47,033)

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 3 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	<u>Pro Forma Adjustments</u>	
2	(7) Regulatory Assessment Fees (RAF)	
3	(a) Calculate RAFs on Additional Revenues Requested	
4	Additional Revenues Requested	174,950
5	RAF Rate	<u>4.5%</u>
6	Adjustment to RAF	<u>7,873</u>
7		
8	Total Adjustments to TOTI	<u>(39,160)</u>
9		
10	(E) <u>Provision for Income Taxes</u>	
11	(1) To calculate adjusted taxes prior to revenue increase	14,793
12		
13	(2) To calculate additional taxes due to requested revenue adjustments	62,871
14		
15	Total Adjustments to Provision for Income Taxes	<u>77,664</u>

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []
 Interim [X] Final []

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	66,827	26,813	59,323	218	153,181
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately between water and wastewater	(66,827)	(26,813)	(59,323)	(218)	(153,181)
6						
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes per B-3		19,229			19,229
10						
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal property taxes per B-3			43,908		43,908
14						
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate taxes per B-3			2,186		2,186
18						
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general & other taxes per B-3				156	156
22						
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	40,669				40,669
26						
27						
28	Adjusted Test Year TOTI - Water	40,669	19,229	46,094	156	106,148
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	7,873				7,873
33						
34	Total Taxes Other than Income - Water	48,542	19,229	46,094	156	114,021
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.					

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] or Projected []
Interim [X] Final []

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

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)	\$ 2,247	\$ 75,417	\$ 77,664	\$ 77,664	\$ -
2							
3	Deferred Income Tax Expense	C-5(I)	(37,643)	37,643	-	-	-
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		\$ (35,396)	\$ 113,060	\$ 77,664	\$ 77,664	N/A

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected

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

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	\$ (162,117)	\$ 277,317	\$ 115,200	\$ 104,206	\$ 219,406	
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	170	14,623	14,793	62,871	77,664
3				0		
4	Subtotal	(161,947)	291,940	129,993	167,077	297,070
5	Less: Interest Charges (Sch. C-3)	3,644	87,037	90,681	-	90,681
6				0		
7	Taxable Income Per Books	(165,591)	204,903	39,312	167,077	206,389
8	Schedule M Adjustments:					
9						
10	Permanent Differences (From Sch. C-4)	212	(212)	-	-	-
11	Timing Differences (From Sch. C-5)	(71,740)	71,740	-	-	-
12						
13	Total Schedule M Adjustments	(71,528)	71,528	-	-	-
14						
15	Taxable Income Before State Taxes	(94,063)	133,375	39,312	167,077	206,389
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(94,063)	133,375	39,312	167,077	206,389
19	State Income Tax (5.5% of Line 18)*	(5,173)	7,336	2,162	9,189	11,351
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(5,173)	7,336	2,162	9,189	11,351
24						
25	Federal Taxable Income (Line 15 - Line 23)	(88,890)	126,039	37,150	157,888	195,038
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)	(30,223)	42,853	12,631	53,682	66,313
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-7)					
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(30,223)	42,853	12,631	53,682	66,313
33						
34	Summary:					
35	Current State Income Taxes (Line 23)	(5,173)	7,336	2,162	9,189	11,351
36	Current Federal Income Taxes (Line 32)	(30,223)	42,853	12,631	53,682	66,313
37						
38	Total Current Income Tax Expense (To C-1)	\$ (35,396)	\$ 50,189	\$ 14,793	\$ 62,871	\$ 77,664

Supporting Schedules: B-1 (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 Markwell

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] 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	(401)	2,245	1,844	1,844	
7						
8	Other Interest Expense - Intercompany	5,343	83,494	88,837	88,837	
9						
10	AFUDC	(1)	1	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 4,941	\$ 85,740	\$ 90,681	\$ 90,681	N/A

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

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 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				--
33					
34 Common Equity	-				--
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected
 Interim Final

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell

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	\$ 415,201	\$ -	\$ 415,201								
4	Book Depreciation and Amortization	525,753	-	525,753								
5												
6	Difference	(110,552)	-	(110,552)								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	-	-	-								
11	Deferred Maintenance Additions	15,050	-	15,050								
12	Deferred Maintenance Amortization	(7,024)	-	(7,024)								
13	Deferred Rate Case Additions	-	-	-								
14	Deferred Rate Case Amortization	(137,916)	-	(137,916)								
15	Organization Expense Amortization	4,172	-	4,172								
16	Bad Debts											
17	Other (See Note 1)	2,249	-	2,249								
18												
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)
20												
21	State Tax Rate	0.055	0.055	0.055								
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)								
23	(Limited by NOL)	-	-	-								
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)								
25												
26	Timing Differences For Federal Taxes											
27	(Line 18 - 23)	(219,171)	-	(219,171)								
28	Federal Tax Rate	0.34	0.34	0.34								
29												
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)								
31												
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)								
33												
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)
35												
36												

Notes:
 (1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.
 (2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.
 (3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	1,335,889	42.27%	6.65%	2.81%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	1,328,429	42.04%	9.69%	4.07%
5	Customer Deposits	30,739	0.97%	6.00%	0.06%
6	Tax Credits - Zero Cost	39,802	1.26%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	425,306	13.46%		
9	Other (Explain)	-			
10					
11	Total	<u>3,160,165</u>	<u>100.00%</u>		<u>6.94%</u>
12					
13					
14	Notes:				
15	1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.				
16					
17	2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,				
18	Utilities, Inc.				

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 - Pasco County
Docket No.: 120209-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(178,664,111)	50.14%	1,335,889
2	Short Term Debt	-	-	-	-	-	-
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	178,777,166	177,005,102	179,029,269	(177,700,840)	49.86%	1,328,429
5	Customer Deposits	27,325	33,411	30,739	-	n/a	30,739
6	Tax Credits - Zero Cost (see note 2)	40,310	39,294	39,802	-	n/a	39,802
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes (see note 2)	426,510	410,860	425,306	-	n/a	425,306
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>359,271,311</u>	<u>357,488,666</u>	<u>359,525,116</u>	<u>(356,364,951)</u>	<u>100.00%</u>	<u>3,160,165</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.						

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-1 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential</u>					
2	5/8" Residential	\$12.55	\$12.58	\$12.28	\$12.35	\$14.77
3	3/4" Residential	\$18.83	\$18.88	\$18.43	\$18.54	\$22.18
4	1" Residential	\$31.38	\$31.46	\$30.71	\$30.89	\$36.95
5	1.5" Residential	\$62.75	\$62.91	\$61.41	\$61.76	\$73.88
6	2" Residential	\$100.40	\$100.65	\$98.26	\$98.82	\$118.22
7	3" Residential	\$200.80	\$201.30	\$196.51	\$197.63	\$236.42
8	4" Residential	\$313.75	\$314.53	\$307.05	\$308.80	\$369.41
9	6" Residential	\$627.50	\$629.07	\$614.11	\$617.61	\$738.84
10						
11	<u>General Service</u>					
12	5/8" General Service	\$12.55	\$12.58	\$12.28	\$12.35	\$14.77
13	3/4" General Service	\$18.83	\$18.88	\$18.43	\$18.54	\$22.18
14	1" General Service	\$31.38	\$31.46	\$30.71	\$30.89	\$36.95
15	1.5" General Service	\$62.75	\$62.91	\$61.41	\$61.76	\$73.88
16	2" General Service	\$100.40	\$100.65	\$98.26	\$98.82	\$118.22
17	3" General Service	\$200.80	\$201.30	\$196.51	\$197.63	\$236.42
18	4" General Service	\$313.75	\$314.53	\$307.05	\$308.80	\$369.41
19	6" General Service	\$627.50	\$629.07	\$614.11	\$617.61	\$738.84
20						
21	<u>Gallage Charge (per 1,000 Gallons)</u>					
22	Residential - First 3,000 gallons	\$3.73	\$3.74	\$3.69	\$3.71	\$4.44
23	Residential - Over 3,000 gallons	\$4.04	\$4.05	\$4.00	\$4.02	\$4.81
24	General Service	\$3.85	\$3.86	\$3.76	\$3.78	\$4.52

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida, Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [x] or Sewer []

Schedule E-2 Interim
 Page 1 of 2
 Preparer: Kirsten Markwell

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)
Line No.	Class/Meter Size	Total Bills for Rates Effective 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Effective 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Effective 02/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Effective 02/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Effective 07/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Effective 07/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	5,498		\$12.55	\$69,000	13,667		\$12.58	\$171,931			\$12.28	\$0
3	1" Residential	4		\$31.38	\$126	10		\$31.46	\$315			\$30.71	\$0
4	Total Residential	<u>5,502</u>			<u>\$69,125</u>	<u>13,677</u>			<u>\$172,245</u>				<u>\$0</u>
6	Gallage Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-3,000 Gallons		10,355	\$3.73	\$38,624		22,820	\$3.74	\$85,347			\$3.69	\$0
9	Over 3,000 Gallons		4,987	\$4.04	\$20,147		12,142	\$4.05	\$49,175			\$4.00	\$0
10	5/8" Residential Total Gallons		<u>15,342</u>		<u>\$58,772</u>		<u>34,962</u>		<u>\$134,522</u>				<u>\$0</u>
12	1" Residential												
13	0-3,000 Gallons		2	\$3.73	\$7		9	\$3.74	\$34			\$3.69	\$0
14	Over 3,000 Gallons			\$4.04	\$0			\$4.05	\$0			\$4.00	\$0
15	1" Residential Total Gallons		<u>2</u>		<u>\$7</u>		<u>9</u>		<u>\$34</u>				<u>\$0</u>
17	Total Residential Service	<u>5,502</u>	<u>15,344</u>		<u>\$127,905</u>	<u>13,677</u>	<u>34,971</u>		<u>\$306,801</u>				<u>\$0</u>
18													
19	Average Residential Bill				<u>\$23.25</u>				<u>\$22.43</u>				<u>\$0.00</u>
21	General Service - Base Charge												
22	5/8" General Service	46		\$12.55	\$577	98		\$12.58	\$1,233			\$12.28	\$0
23	1" General Service	23		\$31.38	\$722	62		\$31.46	\$1,951			\$30.71	\$0
24	1.5" General Service	2		\$62.75	\$126	6		\$62.91	\$377			\$61.41	\$0
25	2" General Service	55		\$100.40	\$5,522	121		\$100.65	\$12,179			\$98.26	\$0
26	Total General Service	<u>126</u>			<u>\$6,947</u>	<u>287</u>			<u>\$15,739</u>				<u>\$0</u>
28	Gallage Charge (per 1,000 Gallons)												
29	5/8" General Service		239	\$3.85	\$920		938	\$3.86	\$3,621			\$3.76	\$0
30	1" General Service		600	\$3.85	\$2,310		1,179	\$3.86	\$4,551			\$3.76	\$0
31	1.5" General Service		67	\$3.85	\$258		240	\$3.86	\$926			\$3.76	\$0
32	2" General Service		3,717	\$3.85	\$14,310		13,796	\$3.86	\$53,253			\$3.76	\$0
33	Total		<u>4,623</u>		<u>\$17,799</u>		<u>16,153</u>		<u>\$62,351</u>				<u>\$0</u>
35	Total General Service	<u>126</u>	<u>4,623</u>		<u>\$24,745</u>	<u>287</u>	<u>16,153</u>		<u>\$78,090</u>				<u>\$0</u>
37	Average General Service Bill				<u>\$196.39</u>				<u>\$272.09</u>				<u>\$0.00</u>
39	Total Miscellaneous Service Charge Revenues				<u>\$1,386</u>				<u>\$4,929</u>				<u>\$0</u>
41	Total Above Calculations				<u>\$154,036</u>				<u>\$389,820</u>				<u>\$0</u>
43	Total Per Books				\$62,428				\$407,545				\$0
44	Adjustment to Remove Accrual Included in Per Books Balance				\$8,169				(\$12,858)				
45	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011				\$81,163								
46	Total - Adjusted Books				<u>\$151,761</u>				<u>\$394,687</u>				<u>\$0</u>
48	Difference				<u>\$2,275</u>				<u>(\$4,867)</u>				<u>\$0</u>
49													
50	Percentage Difference				<u>1.50%</u>				<u>-1.23%</u>				<u>0.00%</u>

Company: Utilities, Inc. of Florida; Pasco County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [x] or Sewer []

Schedule E-2 Interim
 Page 2 of 2
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	5/8" Residential	13,541		\$12.35	\$167,231	32,706		\$408,162	\$403,919	\$14.77	\$483,068
3	1" Residential	9		\$30.89	\$278	23		\$718	\$710	\$36.95	\$850
4	Total Residential	<u>13,550</u>			<u>\$167,509</u>	<u>32,729</u>		<u>\$408,880</u>	<u>\$404,630</u>		<u>\$483,917</u>
5											
6	Gallonage Charge (per 1,000 Gallons)										
7	5/8" Residential										
8	0-3,000 Gallons		20,669	\$3.71	\$76,682		53,844	\$200,653	\$199,761	\$4.44	\$239,067
9	Over 3,000 Gallons		10,959	\$4.02	\$44,055		28,088	\$113,378	\$112,914	\$4.81	\$135,103
10	5/8" Residential Total Gallons		<u>31,628</u>		<u>\$120,737</u>		<u>81,932</u>	<u>\$314,031</u>	<u>\$312,675</u>		<u>\$374,171</u>
11											
12	1" Residential										
13	0-3,000 Gallons		11	\$3.71	\$41		22	\$82	\$82	\$4.44	\$98
14	Over 3,000 Gallons		52	\$4.02	\$209		52	\$209	\$209	\$4.81	\$250
15	1" Residential Total Gallons		<u>63</u>		<u>\$250</u>		<u>74</u>	<u>\$291</u>	<u>\$291</u>		<u>\$348</u>
16											
17	Total Residential Service	<u>13,550</u>	<u>31,691</u>		<u>\$288,496</u>	<u>32,729</u>	<u>82,006</u>	<u>\$723,202</u>	<u>\$717,595</u>		<u>\$858,436</u>
18											
19	Average R				<u>\$21.29</u>			<u>\$22.10</u>	<u>\$21.93</u>		<u>\$26.23</u>
20											
21	General Service - Base Charge										
22	5/8" General Service	95		\$12.35	\$1,173	239		\$2,983	\$2,952	\$14.77	\$3,530
23	1" General Service	55		\$30.89	\$1,699	140		\$4,371	\$4,325	\$36.95	\$5,173
24	1.5" General Service	5		\$61.76	\$309	13		\$812	\$803	\$73.88	\$960
25	2" General Service	138		\$98.82	\$13,637	314		\$31,338	\$31,029	\$118.22	\$37,121
26	Total General Service	<u>293</u>			<u>\$16,818</u>	<u>706</u>		<u>\$39,504</u>	<u>\$39,109</u>		<u>\$46,785</u>
27											
28	Gallonage Charge (per 1,000 Gallons)										
29	5/8" General Service		606	\$3.78	\$2,291		1,783	\$6,832	\$6,740	\$4.52	\$8,059
30	1" General Service		942	\$3.78	\$3,561		2,721	\$10,422	\$10,285	\$4.52	\$12,299
31	1.5" General Service		95	\$3.78	\$359		402	\$1,543	\$1,520	\$4.52	\$1,817
32	2" General Service		13,192	\$3.78	\$49,866		30,705	\$117,429	\$116,065	\$4.52	\$138,787
33	Total		<u>14,835</u>		<u>\$56,076</u>		<u>35,611</u>	<u>\$136,225</u>	<u>\$134,610</u>		<u>\$160,962</u>
34											
35	Total General Service	<u>293</u>	<u>14,835</u>		<u>\$72,894</u>	<u>706</u>	<u>35,611</u>	<u>\$175,730</u>	<u>\$173,718</u>		<u>\$207,746</u>
36											
37	Average Geno				<u>\$248.79</u>			<u>\$248.91</u>	<u>\$246.06</u>		<u>\$294.26</u>
38											
39	Total Miscellaneous Service Charge Revenues				<u>\$6,130</u>			<u>\$12,445</u>	<u>\$12,445</u>		<u>\$12,445</u>
40											
41	Total Above Calculations				<u>\$367,521</u>			<u>\$911,377</u>	<u>\$903,759</u>		<u>\$1,078,628</u>
42											
43	Total Per Books							<u>\$833,526</u>			
44	Adjustment to Remove Accrual Included in Per Books Balance				\$219			(\$4,469)			
45	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011							\$81,163			
46	Total - Adjusted Books				<u>\$363,773</u>			<u>\$910,220</u>		Total Required Revenues	<u>1,078,709</u>
47											
48	Difference				<u>\$3,748</u>			<u>\$1,157</u>		Difference	<u>(\$81)</u>
49											
50	Percentage Difference				<u>1.03%</u>			<u>0.13%</u>		Percentage Difference	<u>-0.01%</u>

PINELLAS

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

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UTILITIES, INC. OF FLORIDA - PINELLAS COUNTY**

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

**INDEX
UTILITIES, INC. OF FLORIDA - PINELLAS COUNTY**

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RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	528,337	268,059	(A)	796,396	A-5, A-3
2						
3	Utility Land & Land Rights	6,258	-		6,258	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	-	-		-	A-3
8						
9	Less: Accumulated Depreciation	(160,642)	37,529	(B)	(123,113)	A-9, A-3
10						
11	Less: CIAC	(138,847)	-		(138,847)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	82,734	(25,205)	(C)	57,529	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	-	34,870	(F)	34,870	A-17, A-3
22						
23	Total Rate Base	317,840	315,253		633,093	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(A) <u>Utility Plant</u>	
2	1. <u>Utility Plant in Service</u>	
3	(a) To correct parent company transportation allocations	(12,297)
4	To correct parent company other allocations during the year based on ERCs	8,000
5	See Schedule A5, column (3) for detail accounts and amounts	
6	Total Allocation Adjustments	(4,297)
7		
8	(b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11	21,919
9	See Schedule A5, column (4) for detail accounts and amounts	
10	Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011	21,919
11		
12	<u>Pro Forma Adjustments - Additions / Retirements to Plant</u>	
13	(c) Account 331.4	
14	Replacement of a portion of Lake Tarpon distribution system	200,000
15	Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1963	(23,794)
16		
17	(d) Account 333.4	
18	Replacement of a portion of Lake Tarpon distribution system	50,000
19	Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1963	(5,193)
20		
21	(e) Account 334.4	
22	Replacement of a portion of Lake Tarpon distribution system	50,000
23	Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1988	(20,576)
24		
25	Total pro-forma adjustments - See Schedule A5, Column (5)	250,437
26		
27	Total Adjustments to Utility Plant in Service	268,059
28		
29	(B) <u>Accumulated Depreciation</u>	
30	1. <u>Utility Plant in Service</u>	
31	(a) To correct parent company transportation allocations	(12,633)
32	To correct parent company other allocations during the year based on ERCs	(16,460)
33	See Schedule A9, column (3) for detail accounts and amounts	
34	Total Allocation Adjustments	(29,093)
35		
36	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	17,905
37	See Schedule A9, column (4) for detail accounts and amounts	
38	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	17,905
39		
40	<u>Pro-Forma Adjustments</u>	
41	(c) To annualize accumulated depreciation for assets placed in service during the test year	59
42	See Schedule A9, column (5) for detail accounts and amounts	
43	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	59
44		
45	(d) Pro Forma adjustment to rollforward Accumulated Depreciation from 1/1/12 to 12/31/12	
46	See Schedule A9, column (6)	14,762
47	Total Adjustments to Rollforward Plant A/D - 1/1/2012 to 12/31/2012	14,762
48		
49	(e) Accumulated Depreciation for Pro Forma Utility Plant in Service	
50	Accumulated Depreciation for Account 331.4	
51	To add 1 year depreciation for pro forma plant additions - Lake Tarpon system	4,651
52	To reduce accumulated depreciation for plant retired - Lake Tarpon system	(23,794)
53		
54	Accumulated Depreciation for Account 333.4	
55	To add 1 year depreciation for pro forma plant additions - Lake Tarpon system	1,250
56	To reduce accumulated depreciation for plant retired - Lake Tarpon system	(5,193)
57		
58	Accumulated Depreciation for Account 334.4	
59	To add 1 year depreciation for pro forma plant additions - Lake Tarpon system	2,500
60	To reduce accumulated depreciation for plant retired - Lake Tarpon system	(20,576)
61	See Schedule A9, column (7) for above adjustments	
62		
63	Total depreciation adjustments for pro-forma plant additions and retirements	(41,162)
64		
65	Total pro-forma adjustments	(26,341)
66		
67	Total Accumulated Depreciation Adjustments	(37,529)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(C) Accumulated Amortization of CIAC	
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(28,977)
3	See Schedules A14, page 2 of 2, column (16)	
4	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	(28,977)
5		
6	Pro-Forma Adjustments	
7	2. Pro Forma adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12	3,772
8	See Schedules A14, page 2 of 2, column (17)	
9	Total Adjustments to rollforward Amortization of CIAC to 12/31/12	3,772
10		
11	Total CIAC Amortization Adjustments	(25,205)
12		
13	(D) Adjustments to Schedule A-18 affecting Working Capital	Total W & S
14	<u>Deferred Rate Case Expense Average Balance</u>	
15	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year.	(277,718)
16		
17		
18	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized	
19	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828
20	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)
21	Net Adjustment to Deferred Rate Case Expense Balance	1,467
22		
23	3. Previous Rate Case	
24	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552
25		
26		
27	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592.	(50,592)
28		
29	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	252,960
30		
31		
32	4. Current Rate Case	
33	To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10	289,035
34	Net Adjustment to Deferred Rate Case Expense for Current Rate Case	289,035
35		
36	Net Adjustments to Deferred Rate Case Expense	265,744
37		
38	<u>Other Miscellaneous Deferred Debits</u>	
39	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization	5
40		
41		
42	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization	169
43		
44		
45	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent	
46	7. Heights and Davis Shores	9,424
47		
48	Net Adjustments to Other Miscellaneous Deferred Debits	9,598
49		
50	Total Adjustments to Schedule A-18	275,342
51		
52	(E) Adjustments to Schedule A-19	
53	1. Adjustments to Accumulated Deferred Investment Tax Credit	(3,686)
54		
55	2. Adjustments to Notes & Accounts Payable - Associated Companies	279,028
56		
57	Total Adjustments to Schedule A-19	275,342
58		
59	(F) Working Capital Adjustment Per Schedule A-17	34,870

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs	409,218
2	To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs	2,919
3		
4	Balance 12/31/08	412,137
5	Adjustments - See Note 1	
6		
7	Adjusted 12/31/08 Balance	412,137
8	Additions	2,351
9	Retirements	
10	Adjustments - Rounding	
11		
12	Balance 12/31/09 - See Note 3	414,488
13	Additions	50,360
14	Retirements	(1,240)
15	Adjustments - Rounding	
16		
17	Balance 12/31/10	463,608
18	Additions	9,429
19	Retirements	(1,344)
20		
21	Balance 12/31/11 per Annual Report	471,693
22	Adjustments - To reconcile to General Ledger - See Note 1	67,039
23		
24	Adjusted 12/31/11 Balance	538,732
25	Adjustments to year-end test year balance:	
26	1. To convert to 13-month average test year.	(4,137)
27	2. Various other adjustments to test year as per Schedule A5, page 1.	268,059
28		
29	Adjusted 12/31/11 Balance	802,654

Note(s):

1. The 2011 ending balances did not tie to the balances in the 2011 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 2013 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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) NU&U %	(8) NU&U Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)(d)(e)			
1	INTANGIBLE PLANT							
2	301.1 Organization	(171)		171		-		
3	302.1 Franchises	14	78			92		
4	339.1 Other Plant & Misc. Equipment	-				-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	(3,701)		9,807		6,106		
7	304.2 Structures & Improvements	9,424		-		9,424		
8	305.2 Collect. & Impound. Reservoirs	-				-		
9	306.2 Lake, River & Other Intakes	-				-		
10	307.2 Wells & Springs	43,258				43,258		
11	308.2 Infiltration Galleries & Tunnels	-				-		
12	309.2 Supply Mains	4,783				4,783		
13	310.2 Power Generation Equipment	-		1,170		1,170		
14	311.2 Pumping Equipment	-				-		
15	339.2 Other Plant & Misc. Equipment	-				-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	3,701		(3,701)		-		
18	304.3 Structures & Improvements	2,319				2,319		
19	310.3 Power Generation Equipment	-				-		
20	311.3 Pumping Equipment - WTP	10,771		(1,170)		9,601		
21	320.3 Water Treatment Equipment	15,285				15,285		
22	339.3 Other Plant & Misc. Equipment	-				-		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights	-				-		
25	304.4 Structures & Improvements	1,116				1,116		
26	311.4 Electric Pumping Equipment - T&D	-				-		
27	330.4 Distr. Reservoirs & Standpipes	39,393		(8,675)		30,718		
28	331.4 Transm. & Distribution Mains	166,136		30,751	176,206	373,093		
29	333.4 Services	111,250		(329)	44,807	155,728		
30	334.4 Meters & Meter Installations	61,872			29,424	91,296		
31	335.4 Hydrants	2,447		1		2,448		
32	336.4 Backflow Prevention Devices	-				-		
33	339.4 Other Plant & Misc. Equipment	-				-		
34	GENERAL PLANT							
35	303.5 Land & Land Rights	6,258	(1)	(6,106)		151		
36	304.5 Structures & Improvements	10,795	1			10,796		
37	340.5 Office Furniture & Equipment	48,620	(3,231)			45,389		
38	341.5 Transportation Equipment	20,029	(12,297)			7,732		
39	342.5 Stores Equipment	-				-		
40	343.5 Tools, Shop & Garage Equipment	3,348	4			3,352		
41	344.5 Laboratory Equipment	453	20			473		
42	345.5 Power Operated Equipment	-				-		
43	346.5 Communication Equipment	569	(2)			567		
44	347.5 Miscellaneous Equipment	-				-		
45	348.5 Other Tangible Plant	(23,374)	11,131			(12,243)		
46								
47	TOTAL	534,595	(4,297)	21,919	250,437	802,654	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)
3	302.1 Franchises	14	14	14	14	14	14	14	13	13	13	13	13	13	14
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)
7	304.2 Structures & Improvements	9,296	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,435	9,424
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,246	43,398	43,258
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	3,829	3,829	3,829	5,066	5,066	5,066	5,066	5,066	5,066	5,066	5,066	5,066	5,104	4,783
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	10,718	10,718	10,718	10,718	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,771
21	320.3 Water Treatment Equipment	15,100	15,100	15,100	15,100	15,253	15,291	15,330	15,406	15,406	15,406	15,406	15,406	15,406	15,285
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	39,371	39,371	39,371	39,371	39,371	39,371	39,412	39,412	39,412	39,412	39,412	39,412	39,412	39,393
28	331.4 Transm. & Distribution Mains	164,512	164,628	164,628	164,937	165,014	165,129	165,129	165,129	165,397	167,940	169,689	170,034	167,605	166,136
29	333.4 Services	110,953	110,953	110,953	110,953	111,166	111,166	111,166	111,166	111,385	111,385	111,455	111,772	111,772	111,250
30	334.4 Meters & Meter Installations	61,682	61,759	61,759	61,914	61,914	61,914	61,914	61,914	61,914	61,914	61,914	61,914	61,914	61,872
31	335.4 Hydrants	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	6,258	6,258	6,258	6,258	6,258	6,258	6,258	6,257	6,258	6,258	6,257	6,257	6,257	6,258
36	304.5 Structures & Improvements	10,795	10,799	10,807	10,856	10,845	10,826	10,819	10,805	10,804	10,773	10,747	10,723	10,730	10,795
37	340.5 Office Furniture & Equipment	48,509	48,587	48,666	48,758	48,725	48,642	48,621	48,562	48,698	48,598	48,546	48,468	48,682	48,620
38	341.5 Transportation Equipment	19,410	19,408	19,429	19,217	19,201	20,415	20,305	20,212	20,270	20,194	20,127	20,668	21,522	20,029
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	3,354	3,354	3,355	3,357	3,355	3,353	3,352	3,350	3,347	3,341	3,336	3,332	3,332	3,348
41	344.5 Laboratory Equipment	453	453	453	453	453	453	453	453	453	453	453	453	453	453
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	570	570	571	571	571	569	569	568	569	568	567	566	566	569
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)	(23,374)
46															
47	TOTAL	530,407	530,819	530,929	532,561	533,018	534,279	534,220	534,125	534,804	537,133	538,800	539,896	538,732	534,595

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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	N/A	N/A	N/A
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	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER - NOT APPLICABLE	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	-	-	-

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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
1	12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs	87,281
2	To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs	(22,753)
3	To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs	(1,499)
4		
5	Adjusted 12/31/08 Balance	63,029
6	Additions	43,374
7	Retirements	
8	Adjustments	
9		
10	Balance 12/31/09	106,403
11	Additions	(44,190)
12	Retirements	(1,240)
13	Adjustments	
14		
15	Balance 12/31/10	60,973
16	Additions	18,686
17	Retirements	(1,344)
18	Adjustments	
19		
20	Balance 12/31/11 per Annual Report	78,315
21	Adjustments - To reconcile to General Ledger - See Note 1	91,635
22		
23	Adjusted 12/31/11 Balance	169,950
24	Adjustments to year-end test year balance:	
25	1. To convert to 13-month average test year.	(9,308)
26	2. Various other adjustments to test year as per Schedule A9, page1.	(37,529)
27		
28	Adjusted 12/31/11 Balance	123,113
29		
30	Note(s):	
31	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.	

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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 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 Markwell

Recap Schedules: A-1, A-8

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 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)			
1	INTANGIBLE PLANT									
2	301.1 Organization	2,575		(2,575)						
3	302.1 Franchises	1	(1)							
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	1,289		(857)		295	727			
8	305.2 Collect. & Impound. Reservoirs	-								
9	306.2 Lake, River & Other Intakes	-								
10	307.2 Wells & Springs	18,225		(327)	5	1,447	19,350			
11	308.2 Infiltration Galleries & Tunnels	-								
12	309.2 Supply Mains	240		27	7	146	420			
13	310.2 Power Generation Equipment	-		508		59	567			
14	311.2 Pumping Equipment	-								
15	339.2 Other Plant & Misc. Equipment	-								
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-								
18	304.3 Structures & Improvements	(1,276)		1,772		72	568			
19	310.3 Power Generation Equipment	-								
20	311.3 Pumping Equipment - WTP	5,703		(379)	1	481	5,806			
21	320.3 Water Treatment Equipment	6,600		390	1	700	7,691			
22	339.3 Other Plant & Misc. Equipment	-								
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-								
25	304.4 Structures & Improvements	96		4		35	135			
26	311.4 Electric Pumping Equipment - T&D	-								
27	330.4 Distr. Reservoirs & Standpipes	9,758		(10,639)	1	831	(49)			
28	331.4 Transm. & Distribution Mains	44,095		39,132	31	4,613	68,728			
29	333.4 Services	14,570		2,191	12	2,786	15,616			
30	334.4 Meters & Meter Installations	14,724		(107)	1	3,096	(362)			
31	335.4 Hydrants	(3,040)		(110)		54	(3,096)			
32	336.4 Backflow Prevention Devices	-								
33	339.4 Other Plant & Misc. Equipment	-								
34	GENERAL PLANT									
35	303.5 Land & Land Rights	-								
36	304.5 Structures & Improvements	6,872	(6,361)				511			
37	340.5 Office Furniture & Equipment	26,392	(12,840)				13,552			
38	341.5 Transportation Equipment	16,391	(12,633)				3,758			
39	342.5 Stores Equipment	-								
40	343.5 Tools, Shop & Garage Equipment	2,743	(2,618)			119	244			
41	344.5 Laboratory Equipment	26	(20)			28	34			
42	345.5 Power Operated Equipment	-								
43	346.5 Communication Equipment	77	(39)				38			
44	347.5 Miscellaneous Equipment	-								
45	348.5 Other Tangible Plant	(5,419)	5,419	(11,125)			(11,125)			
46										
47	TOTAL	160,642	(29,093)	17,905	59	14,762	(41,162)	123,113	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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 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 Markwell
 Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	2,352	2,390	2,427	2,464	2,501	2,538	2,575	2,612	2,649	2,686	2,723	2,760	2,797	2,575
3	302.1 Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	1
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	1,298	1,186	1,204	1,223	1,242	1,261	1,280	1,298	1,317	1,336	1,354	1,373	1,392	1,289
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	17,480	17,604	17,728	17,853	17,977	18,101	18,225	18,350	18,474	18,598	18,723	18,847	18,972	18,225
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	173	182	191	203	215	227	239	251	263	276	288	300	312	240
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	(1,313)	(1,307)	(1,301)	(1,294)	(1,288)	(1,282)	(1,276)	(1,270)	(1,264)	(1,258)	(1,252)	(1,246)	(1,240)	(1,278)
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	5,428	5,473	5,519	5,565	5,611	5,657	5,702	5,748	5,794	5,840	5,886	5,932	5,978	5,703
21	320.3 Water Treatment Equipment	6,253	6,310	6,367	6,425	6,483	6,541	6,599	6,657	6,716	6,774	6,833	6,891	6,950	6,600
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	78	81	84	87	90	93	96	99	102	105	108	110	113	96
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	9,210	9,301	9,392	9,484	9,575	9,666	9,758	9,849	9,941	10,032	10,123	10,215	10,306	9,758
28	331.4 Transm. & Distribution Mains	41,924	42,284	42,644	43,005	43,366	43,728	44,090	44,450	44,812	45,178	45,548	45,919	46,285	44,095
29	333.4 Services	13,500	13,739	13,978	14,216	14,454	14,693	14,932	15,171	15,410	15,649	15,888	16,127	16,366	14,570
30	334.4 Meters & Meter Installations	13,152	13,414	13,676	13,938	14,200	14,462	14,724	14,987	15,248	15,511	15,773	16,035	16,297	14,724
31	335.4 Hydrants	(3,089)	(3,081)	(3,073)	(3,064)	(3,056)	(3,048)	(3,040)	(3,032)	(3,023)	(3,015)	(3,007)	(2,999)	(2,991)	(3,040)
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	6,770	6,791	6,813	6,835	6,850	6,861	6,878	6,890	6,911	6,916	6,926	6,935	6,956	6,872
37	340.5 Office Furniture & Equipment	23,925	24,368	24,808	25,248	25,638	26,009	26,409	26,778	27,255	27,593	27,968	28,326	28,775	26,392
38	341.5 Transportation Equipment	16,266	16,354	16,457	16,333	16,409	16,411	16,437	16,550	16,603	16,661	16,731	15,847	16,029	16,391
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	2,645	2,662	2,681	2,699	2,715	2,731	2,747	2,763	2,777	2,789	2,802	2,816	2,833	2,743
41	344.5 Laboratory Equipment	11	13	16	18	21	23	26	28	31	34	36	39	41	26
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	48	53	58	63	67	72	77	81	86	91	95	100	105	77
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)	(5,419)
46															
47	TOTAL	150,693	152,399	154,251	155,883	157,392	159,066	160,801	162,583	164,065	165,760	167,511	168,000	169,950	160,642

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs	138,847
2	Additions	-
3	Retirements	
4	Adjustments	
5		-----
6	Balance 12/31/09	138,847
7	Additions	-
8	Retirements	
9	Adjustments	
10		-----
11	Balance 12/31/10	138,847
12	Additions	
13	Retirements	
14	Adjustments - Allocation of UIF Cost Center	18,926
15		-----
16	Balance 12/31/11 per Annual Report	157,773
17	Adjustments - To reconcile to General Ledger - See Note 1	(18,926)
18		-----
19	Adjusted 12/31/11 Balance	138,847
20	Adjustments to year-end test year balance:	
21	1. To convert to 13-month average test year.	-
22	2. Various other adjustments to test year as per Schedule A12, page1, if any.	-
23		-----
24	Adjusted 12/31/11 Balance	<u>138,847</u>
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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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.

	(1)	(2)	(3)	(4)
Line No.	Description	Test Year Average Bal	Adjustments	Adjusted Average
1	WATER			
2				
3	Plant Capacity Fees	-	-	-
4				
5	Line/Main Extension Fees			-
6				
7	Tapping & Meter Installation Fees	37,683	-	37,683
8				
9	Contributed Lines	66,971	-	66,971
10				
11	Other - Contributed Property/Connection Fees	34,193	-	34,193
12				
13				
14	Total	138,847	-	138,847
15				
16				
17	WASTEWATER - NOT APPLICABLE			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees			
26				
27	Other - Contributed Property/Connection Fees			
28				
29				
30	Total	N/A	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Prior Year Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13-Month Average Bal	Adjusted Balance
1	WATER															
2	CIAC-WTR RES CAP FEE															
3	CIAC-WTR PLT MOD FEE															
4	SUB-TOTAL PLANT FEES															
5																
6	CIAC-WTR.TRANS & DISTR MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
7	SUB-TOTAL MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
8																
9	CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP P	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
10	CIAC-WTR.STRUCT & IMPRV (WTR T P)	307	307	307	307	307	307	307	307	307	307	307	307	307	307	307
11	CIAC-WTR.WELLS & SPRINGS	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008
12	CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
13	CIAC-WTR.ELECTRIC PUMP EQUIP WTP															
14	CIAC-WTR.WATER TREATMENT EQPT	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
15	CIAC-WTR.DIS RESV & STNDPIPES	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344
16	CIAC-WTR.HYDRANTS	596	596	596	596	596	596	596	596	596	596	596	596	596	596	596
17	CIAC- OTHER TANGIBLE PLT WATER	907	907	907	907	907	907	907	907	907	907	907	907	907	907	907
18	SUB-TOTAL CONTRIBUTED PROPERTY	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193
19																
20	CIAC-WTR.SERVICE LINES	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440
21	CIAC-WTR.METERS	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076
22	CIAC-WTR.METER INSTALLATIONS	167	167	167	167	167	167	167	167	167	167	167	167	167	167	167
23	CIAC-WATER-TAP															
24	CIAC-WTR PLT MTR FEE															
25	SUB-TOTAL TAPS & METERS	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683
26																
27	TOTAL WATER CIAC	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847
28																
29																
30																
31	WASTEWATER - NOT APPLICABLE															
32	CIAC-SWR RES CAP FEE															
33	CIAC-SWR PLT MOD FEE															
34	SUB-TOTAL PLANT FEES															
35																
36	CIAC-FORCE MAINS															
37	CIAC-GRAVITY MAINS															
38	CIAC-SWR MANHOLES															
39	SUB-TOTAL MAINS															
40																
41	CIAC-STRUCT/IMPRV PUMP PLT LS															
42	CIAC-STRUCT/IMPRV TREATMENT PLANT															
43	CIAC-STRCT/IMP GEN PLT															
44	CIAC-POWER GEN EQUIP PUMP PLT															
45	CIAC-POWER GEN EQUIP TREAT PLT															
46	CIAC- TREAT/DISP EQUIP LAGOON															
47	CIAC- TREAT/DISP EQUIP TRT PLT															
48	CIAC- OUTFALL LINES															
49	SUB-TOTAL CONTRIBUTED PROPERTY															
50																
51	CIAC-SERVICES TO CUSTOMERS															
52	CIAC-SEWER-TAP															
53	SUB-TOTAL TAPS															
54																
55	CIAC-REUSE SERVICES															
56	CIAC- REUSE MGMT FEE															
57	SUB-TOTAL REUSE RES CAP FEE															
58																
59	TOTAL WASTEWATER CIAC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-13
Page 1 of 1
Preparer: Kirsten Markwell

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
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	72,773
2	Additions	4,067
3	Retirements	
4	Adjustments	
5		
6	Balance 12/31/09	76,840
7	Additions	3,972
8	Adjustments - Rounding	
9	Adjustments - COA	278
10		
11	Balance 12/31/10	81,090
12	Additions	3,844
13	Retirements	
14	Adjustments - Allocation of UIF Cost Center	7,257
15	Adjustments - Rounding	(1)
16		
17	Balance 12/31/11 per Annual Report	92,190
18	Adjustments - To reconcile to General Ledger - See Note 1	(7,534)
19		
20	Adjusted 12/31/11 Balance	84,656
21	Adjustments to year-end test year balance:	
22	1. To convert to 13-month average test year.	(1,922)
23	2. Various other adjustments to test year as per Schedule A14, page1, if any.	(25,205)
24		
25	Adjusted 12/31/11 Balance	57,529
26		
27	Note(s):	
28	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.	

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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		(5) Adjusted Average
			A3 - (C) 1.	A3 - (C) 2.	
1	WATER				
2					
3	Plant Capacity Fees	-	-	-	-
4					
5	Line/Main Extension Fees				-
6					
7	Tapping & Meter Installation Fees	23,222	(13,887)	1,073	10,408
8					
9	Contributed Lines	39,481	(25,435)	1,557	15,603
10					
11	Other - Contributed Property	20,031	10,345	1,142	31,518
12					
13					
14	Total	82,734	(28,977)	3,772	57,529
15					
16					
17	WASTEWATER - NOT APPLICABLE				
18					
19	Plant Capacity Fees				
20					
21	Line/Main Extension Fees				
22					
23	Contributed Lines				
24					
25	Other - Tap Fees				
26					
27	Other - Contributed Property				
28					
29					
30	Total	N/A	N/A	N/A	N/A

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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (C) 1.	(17) Adjustments A3 - (C) 2.	(18) Adjusted Balance
1	WATER																	
2	ACC AMORT WATER RES CAP FEE-NC																	
3	ACC AMORT WATER PLT MOD FEE-NC																	
4	SUB-TOTAL PLANT FEES																	
5																		
6	ACC AMORT TRANS & DISTR MAINS	38,701	38,831	38,961	39,091	39,221	39,351	39,481	39,611	39,741	39,871	40,001	40,131	40,262	39,481	(25,435)	1,557	15,603
7	SUB-TOTAL MAINS	38,701	38,831	38,961	39,091	39,221	39,351	39,481	39,611	39,741	39,871	40,001	40,131	40,262	39,481	(25,435)	1,557	15,603
8																		
9	ACC AMORT-ORGANIZATION	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	2,971		
10	ACC AMORT STRUCT & IMPRV SRC	1,166	1,171	1,175	1,180	1,185	1,190	1,195	1,200	1,205	1,210	1,214	1,219	1,224	1,195	(689)	58	564
11	ACC AMORT STRUCT & IMPRV - WTP	191	192	193	194	194	195	196	197	198	198	199	200	201	198	(113)	10	93
12	ACC AMORT WELLS & SPRINGS	7,053	7,084	7,115	7,145	7,176	7,206	7,237	7,268	7,298	7,329	7,359	7,390	7,420	7,237	(4,056)	367	3,548
13	ACC AMORT ELECTRIC PUMP EQUIP	1,986	1,987	2,007	2,018	2,029	2,039	2,050	2,061	2,071	2,082	2,093	2,103	2,114	2,050	(945)	128	1,233
14	ACC AMORT ELEC PUMP EQP TRANS DIST																	
15	ACC AMORT WATER TREATMENT EQPT	3,096	3,113	3,131	3,148	3,166	3,183	3,200	3,218	3,235	3,253	3,270	3,288	3,305	3,200	(1,500)	209	1,909
16	ACC AMORT DIS RESV & STNPIPES	8,027	8,055	8,083	8,110	8,138	8,166	8,194	8,222	8,249	8,277	8,305	8,333	8,361	8,194	(5,232)	334	3,296
17	ACC AMORT HYDRANTS	329	330	331	332	333	334	335	336	337	338	340	341	342	335	(219)	13	129
18	ACC AMORT OTHER TANG PLT WATER	549	557	564	572	579	587	595	602	610	617	625	632	640	595	20,128	23	20,746
19	SUB-TOTAL CONTRIBUTED PROPERTY	19,426	19,528	19,628	19,728	19,829	19,929	20,031	20,133	20,232	20,333	20,434	20,535	20,636	20,031	10,345	1,142	31,518
20																		
21	ACC AMORT SERVICE LINES	18,626	18,693	18,761	18,829	18,896	18,964	19,031	19,099	19,166	19,234	19,302	19,369	19,437	19,031	(11,954)	811	7,888
22	ACC AMORT METERS	3,930	3,951	3,972	3,993	4,014	4,035	4,057	4,078	4,099	4,120	4,141	4,162	4,183	4,057	(1,871)	254	2,440
23	ACC AMORT METER INSTALLATIONS	130	130	131	132	132	133	134	135	135	136	137	137	138	134	(62)	8	80
24	ACC AMORT WATER CIAC TAP																	
25	ACC AMORT WATER PLT METER FEE-NC																	
26	SUB-TOTAL TAPS & METERS	22,686	22,774	22,864	22,954	23,042	23,132	23,222	23,312	23,400	23,490	23,580	23,668	23,758	23,222	(13,887)	1,073	10,408
27																		
28	TOTAL WATER CIAC AMORTIZATION	80,813	81,133	81,453	81,773	82,092	82,412	82,734	83,056	83,373	83,694	84,015	84,334	84,656	82,734	(28,977)	3,772	57,529
29																		
30																		
31	WASTEWATER - NOT APPLICABLE																	
32	ACC AMORT SEWER RES CAP FEE - NC																	
33	ACC AMORT SEWER PLT MOD FEE - NC																	
34	SUB-TOTAL PLANT FEES																	
35																		
36	ACC AMORT-SEWER FORCE MAINS																	
37	ACC AMORT-SEWER GRAVITY MAINS																	
38	ACC AMORT-SWR MANHOLES																	
39	SUB-TOTAL MAINS																	
40																		
41	ACC AMORT ORGANIZATION																	
42	ACC AMORT-STRUCT/IMPRV PUMP PLT LS																	
43	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT																	
44	ACC AMORT-STRCT/IMP GEN PLT																	
45	ACC AMORT PWR GEN EQP COLL																	
46	ACC AMORT PWR GEN EQP TREAT																	
47	ACC AMORT- TREAT/DISP EQUIP LAGOON																	
48	ACC AMORT- TREAT/DISP EQUIP TRT PLT																	
49	ACC AMORT- OUTFALL LINE																	
50	SUB-TOTAL CONTRIBUTED PROPERTY																	
51																		
52	ACC AMORT SEWAGE SERVICE LINES																	
53	ACC AMORT SEWER TAP																	
54	SUB-TOTAL TAPS																	
55																		
56	ACC AMORT-REUSE SERVICES																	
57	ACC AMORT-REUSE TAP																	
58	ACC AMORT-MGMT FEE-NC																	
59	SUB-TOTAL REUSE																	
60																		
61	TOTAL WASTEWATER CIAC AMORTIZATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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,
- 2 Docket #031006-WS.
- 3
- 4 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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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	Year-End Balance Water
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A
2	Additions	
3	Retirements	
4	Adjustments	
5		
6	Balance 12/31/09	-
7	Additions	
8	Adjustments	
9		
10	Balance 12/31/10	-
11	Additions	
12	Adjustments	
13		
14	Adjusted 12/31/11 Balance	N/A
15		
16		
17		
18	<u>TEST YEAR AVERAGE BALANCE</u>	
19		
20	Beginning Balance - December 31, 2010	N/A
21	January	
22	February	
23	March	
24	April	
25	May	
26	June	
27	July	
28	August	
29	September	
30	October	
31	November	
32	Ending Balance December 31, 2011	
33		
34	Average Test Year Balance - 13 Months	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	Final Rates			
2	Current and Accrued Assets:			
3	Cash			85,359
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
5	Miscellaneous current and accrued assets			4,070
6	Deferred Rate Case Expense			543,462
7	Material and Supplies			6,680
8	Miscellaneous Deferred Debits			29,095
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(149,967)
12	Accrued Taxes			(111,680)
13	Accrued Interest			(8,757)
14	Miscellaneous Current and Accrued Liabilities and Credits			(84,530)
15				
16	Equals working capital (Balance Sheet Approach)			\$ 755,640
17				
18	Allocation to Water & Sewer	\$ 34,870	\$ -	
19				
20				
21	Allocation Methodology based on number of ERCs at the end of the test year:	12/31/11 ERCs	% of Total	Allocated Working Capital
22	Marion County - Water	527.6	5.66%	\$ 42,775
23	Marion County - Wastewater	76.2	0.82%	\$ 6,178
24	Orange County - Water	298.5	3.20%	\$ 24,201
25	Pasco County - Water	2,883.0	30.93%	\$ 233,736
26	Pasco County - Wastewater	1,137.0	12.20%	\$ 92,181
27	Pinellas County - Water	430.1	4.61%	\$ 34,870
28	Seminole County - Water	2,592.5	27.82%	\$ 210,184
29	Seminole County - Wastewater	1,375.5	14.76%	\$ 111,517
30	TOTAL UIF	9,320.4	100%	755,640
31				
32				
33	Interim Rates			
34	Current and Accrued Assets:			
35	Cash			85,359
36	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
37	Miscellaneous current and accrued assets			4,070
38	Deferred Rate Case Expense			254,427
39	Material and Supplies			6,680
40	Miscellaneous Deferred Debits			29,095
41				
42	Less: Current and Accrued Liabilities			
43	Accounts Payable			(149,967)
44	Accrued Taxes			(111,680)
45	Accrued Interest			(8,757)
46	Miscellaneous Current and Accrued Liabilities			(84,530)
47				
48	Equals working capital (Balance Sheet Approach)			\$ 466,605
49				
50	Allocation to Water & Sewer	\$ 21,533	\$ -	
51				
52	Allocation Methodology based on UIF number of ERCs at the end of the test year:	12/31/11 ERCs	% of Total	Working Capital
53	Marion County - Water	527.6	5.66%	\$ 26,413
54	Marion County - Wastewater	76.2	0.82%	\$ 3,815
55	Orange County - Water	298.5	3.20%	\$ 14,944
56	Pasco County - Water	2,883.0	30.93%	\$ 144,331
57	Pasco County - Wastewater	1,137.0	12.20%	\$ 56,921
58	Pinellas County - Water	430.1	4.61%	\$ 21,533
59	Seminole County - Water	2,592.5	27.82%	\$ 129,788
60	Seminole County - Wastewater	1,375.5	14.76%	\$ 68,860
61	TOTAL UIF	9,320.4	100%	466,605

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) April-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,552,349	13,571,701	13,588,647	13,620,546	13,667,449	13,715,061	13,731,147	13,745,110	13,758,629	13,794,745	13,830,614	13,854,876	13,906,677	13,718,273		13,718,273
2	Construction Work In Progress				162							23	114		23		23
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	13,987,477	14,006,830	14,023,775	14,055,837	14,102,577	14,150,189	14,166,275	14,180,239	14,193,757	14,229,874	14,265,765	14,290,119	14,341,805	14,153,424		14,153,424
5	Less: Accumulated Depreciation	(3,002,413)	(3,051,881)	(3,085,781)	(3,134,044)	(3,173,923)	(3,209,778)	(3,254,984)	(3,304,885)	(3,347,680)	(3,392,916)	(3,441,286)	(3,467,574)	(3,482,999)	(3,257,703)		(3,257,703)
6																	
7	NET UTILITY PLANT	10,985,064	10,954,948	10,937,995	10,921,792	10,928,654	10,940,411	10,911,292	10,875,353	10,846,077	10,836,958	10,824,480	10,822,545	10,858,806	10,895,721		10,895,721
8																	
9	Cash	61,776	215,954	111,243	102,547	174,303	84,154	98,904	60,615	95,302	61,980	12,658	20,319	9,913	85,359		85,359
10	Accounts Receivable (net)	462,245	264,021	389,653	439,676	462,073	530,515	477,137	450,885	439,641	480,278	455,015	440,296	453,374	441,908		441,908
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	6,229,076	6,087,660	6,140,440	6,109,037	6,088,002	6,237,310	6,289,123	6,373,195	6,435,718	6,428,295	6,542,368	6,444,227	6,399,264	6,292,593		6,292,593
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	7,032	7,029	7,039	7,046	7,046	7,032	7,028	7,013	6,997	6,974	6,948	6,929	2,728	6,680		6,680
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070		4,070
19																	
20	TOTAL CURRENT ASSETS	6,764,198	6,578,734	6,652,444	6,682,376	6,735,494	6,863,080	6,876,263	6,895,779	6,981,729	6,981,597	7,021,059	6,915,841	6,869,349	6,830,610		6,830,610
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)	358,871	343,412	327,957	312,501	297,040	281,576	266,116	253,376	246,883	240,387	233,894	227,404	220,919	277,718	265,744	543,462
27	Other Miscellaneous Deferred Debits (Note 1)	12,094	10,297	8,500	23,267	23,190	25,262	25,185	21,768	21,438	21,109	20,779	20,449	20,120	19,497	9,598	29,095
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	370,965	353,709	336,456	335,768	320,229	306,839	291,301	275,144	268,322	261,496	254,673	247,853	241,039	297,215	275,342	572,557
31																	
32	TOTAL ASSETS	18,120,228	17,887,391	17,928,895	17,919,936	17,984,378	18,110,330	18,078,856	18,046,277	18,096,127	18,080,051	18,100,212	17,986,239	17,969,194	18,023,547	275,342	18,298,889
33																	
34	Notes:																
35	1. See Schedule A-3, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(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	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441		8,532,441
4	Retained Earnings	(894,783)	(907,076)	(884,984)	(950,005)	(826,564)	(716,098)	(771,623)	(748,162)	(728,039)	(772,347)	(782,182)	(746,203)	(728,713)	(805,137)		(805,137)
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,837,658	7,825,365	7,847,456	7,782,435	7,905,876	8,016,342	7,960,817	7,984,279	8,004,402	7,960,094	7,940,259	7,986,237	8,003,727	7,927,304		7,927,304
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	324,528	159,308	157,081	193,633	114,959	109,469	113,639	115,987	130,421	138,282	157,230	119,557	115,484	149,967		149,967
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	279,028	7,734,828
19	Customer Deposits	63,353	65,573	66,473	68,641	69,198	71,074	71,670	72,789	74,308	74,642	75,207	76,075	77,458	71,266		71,266
20	Accrued Taxes	83,717	33,296	58,817	85,109	111,493	137,582	164,077	111,748	138,916	166,193	193,913	77,415	89,552	111,680		111,680
21	Current Portion Long Term Debt																
22	Accrued Interest	7,419	7,680	7,887	8,123	8,278	8,523	8,726	8,983	9,228	9,433	9,617	9,837	10,107	8,757		8,757
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits	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		84,530
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,019,347	7,806,186	7,830,588	7,895,835	7,844,259	7,866,977	7,898,443	7,849,837	7,893,203	7,928,881	7,976,298	7,823,214	7,832,931	7,882,000	279,028	8,161,028
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	99,742	99,545	99,349	99,153	98,956	98,760	98,564	98,367	91,888	91,692	91,496	91,299	88,747	95,966	(3,686)	92,280
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CR. & OPER. RESERVES	96,794	96,597	96,401	96,205	96,008	95,812	95,616	95,419	88,940	88,744	88,548	88,351	85,799	93,018	(3,686)	89,332
34																	
35	Contributions in Aid of Construction	3,640,884	3,640,884	3,641,284	3,641,484	3,641,484	3,641,684	3,641,684	3,641,684	3,641,684	3,641,684	3,641,684	3,642,254	3,642,254	3,641,587		3,641,587
36	Less: Accum. Amortization of CIAC	(2,463,410)	(2,470,814)	(2,477,819)	(2,485,024)	(2,492,228)	(2,499,434)	(2,506,639)	(2,513,844)	(2,521,050)	(2,528,255)	(2,535,460)	(2,542,667)	(2,548,098)	(2,506,503)		(2,506,503)
37																	
38	Accumulated Deferred Income Taxes	988,956	988,973	988,985	989,001	988,979	988,948	988,935	988,902	988,948	988,904	988,863	988,849	952,581	986,142		986,142
39																	
40	Total Equity Capital and Liabilities	18,120,228	17,887,391	17,926,895	17,919,936	17,984,378	18,110,330	18,078,856	18,046,277	18,096,127	18,080,051	18,100,212	17,986,239	17,969,194	18,023,547	275,342	18,298,889
41																	

NET OPERATING
INCOME

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) 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	95,795	9,207	105,002	74,734 (A)	179,736	B-4, B-3
2							
3	Operation & Maintenance	63,729	2,671	66,400	10,621 (B)	77,021	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	18,945	(3,388)	15,557	6,748 (C), (D)	22,305	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	3,273	5,979	9,251	3,620 (E)	12,871	B-15, B-3
10							
11	Provision for Income Taxes	25	(2,186)	(2,161)	20,224 (F)	18,063	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	85,971	3,076	89,047	41,213	130,260	
14							
15	NET OPERATING INCOME	9,824	6,131	15,955	33,521	49,476	
16							
17							
18	RATE BASE	317,840	315,253	633,093		633,093	
19							
20							
21	RATE OF RETURN	3.09 %		2.52 %		7.81 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 3

Preparer: Kirsten Markwell

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
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 prior to adjustments	95,795
6	Adjustment to remove Accrued Revenues per B4	759
7	Adjustment to remove the effect of the refund of 2010 Revenues, booked on 1/2011	\$10,635
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>107,189</u>
9		
10	(2) Annualized Revenue	
11	To calculate test year revenues based on current rates	
12	Annualized water revenues per Schedule E-2, p1	\$105,002
13	Test Year Adjusted Revenues per above	<u>107,189</u>
14	Adjustment required to annualize revenues	<u>(\$2,187)</u>
15		
16	<u>Pro-Forma Adjustments</u>	
17	(3) <u>Revenue Increase</u>	
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	<u>74,734</u>
19		
20	Total Adjustments to Revenues	<u>83,941</u>
21		
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
23	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B5,	
24	column (3) for detail accounts and amounts	<u>(558)</u>
25	Total parent companies allocation correction	<u>(558)</u>
26		
27	(2) Adjustments to Amortization of Deferred Assets	
28	(a) Adjustments to Rate Case Expense - See B5, column (4)	
29	To adjust previous rate case amortization to approved yearly amount	
30	Per Order No. PSC-10-0585-PAA-W5	3,425
31	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole	-
32	666 - Regulatory Commission Expense - Rate Case Amort. Adjustment	<u>3,425</u>
33		
34	(3) 618 Chemicals	
35	To transfer from Pasco County 11.5% of the costs of shared invoice Doc # 380874	22
36	To transfer to Pasco County 88.5% of the costs of shared invoice Doc # 403850	<u>(218)</u>
37	Total Chemical Adjustments - See B5, column (5)	<u>(196)</u>
38		
39	Total Test Year Adjustments to O&M	<u>2,671</u>
40		
41	<u>Pro-Forma Adjustments</u>	
42	(4) To adjust for pay increases in 2012 and scheduled for April 2013	
43	601 Salary & Wages	2,772
44	603 Salary & Wages - Officers	313
45	604 Employee Pensions & Benefits	<u>652</u>
46	Adjustments for Pay Increase - Pro Forma Adjustment	<u>3,737</u>
47		
48	(5) To reflect the increase in wholesale cost of 2011 water gallons purchased from Pinellas County	
49	Utilities based on their current rates effective 10/01/12	
50	Lake Tarpon System	65
51	610 - Purchased Water Expense Adjustment	<u>65</u>
52		
53	(6) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule	150
54	635 Contractual Services - Testing	<u>150</u>
55		
56	(7) Amortization of Deferred Costs	
57	(a) Amortization of rate case expense per Schedule B-10	6,669
58	666 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>6,669</u>
59		
60	Total Pro Forma Adjustments to O&M - See Schedule B5, column (6)	<u>10,621</u>
61		
62	Total Adjustments to O&M Expenses	<u>13,292</u>

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []
 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.

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 3
 Preparer: Kirsten Markwell

Line No.	Description	Water
1	(C) <u>Adjustments to Depreciation Expense:</u>	
2	(1) (a) To correct parent company transportation allocations	(431)
3	(b) To correct parent company other allocations during the year based on ERCs	(672)
4	(See Schedule B13, column (3) for account breakdown)	(1,103)
5		
6	(2) To rollforward depreciation expense & correct depreciation rates	(2,285)
7	(See Schedule B13, column (4) for account breakdown)	
8		
9	Total Test Year Adjustments to Depreciation Expense	(3,388)
10		
11	<u>Pro-Forma Adjustments</u>	
12	(3) To annualize depreciation expense for assets placed in service during the test year	59
13	(See Schedule B13, column (5) for account breakdown)	
14		
15	(4) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions	
16	(a) Account 331.4	
17	1 Year depreciation expense for Lake Tarpon pro forma plant addition	4,651
18	1 Year depreciation expense for Lake Tarpon plant retired	(553)
19	Total Adjustments to Acct. 331.4 - See B13, column (6)	4,098
20		
21	(b) Account 333.4	
22	1 Year depreciation expense for Lake Tarpon pro forma plant addition	1,250
23	1 Year depreciation expense for Lake Tarpon plant retired	(130)
24	Total Adjustments to Acct. 333.4 - See B13, column (6)	1,120
25		
26	(c) Account 334.4	
27	1 Year depreciation expense for Lake Tarpon pro forma plant addition	2,500
28	1 Year depreciation expense for Lake Tarpon plant retired	(1,029)
29	Total Adjustments to Acct. 334.4 - See B13, column (6)	1,471
30		
31	Total Pro Forma Adjustments	6,748
32		
33	Total Adjustments to Depreciation Expenses	3,360
34		
35	(D) <u>Taxes Other Than Income (TOTI)</u>	
36	<u>Test Year Adjustments</u>	
37	(1) Personal Property Taxes	
38	(a) To record the 2012 Personal Property Tax bill inadvertently charged to Pasco County	1,254
39	Total Personal Property Tax Adjustment	1,254
40		
41	(2) Regulatory Assessment Fees (RAF)	
42	(a) Calculate RAFs based on Adjusted Test Year Revenues	
43	Test Year Adjusted Revenues	107,189
44	(b) Calculate RAFs for Annualized Revenues	
45	Annualized Revenues Adjustment	(2,187)
46	Total Test Year Adjusted Revenues	105,002
47	RAF Rate	4.5%
48	Adjusted Test Year RAF	4,725
49		
50	Total Test Year Adjustments to TOTI	5,979
51		
52	<u>Pro Forma Adjustments</u>	
53	(3) Regulatory Assessment Fees (RAF)	
54	(a) Calculate RAFs on Additional Revenues Requested	
55	Additional Revenues Requested	74,734
56	RAF Rate	4.5%
57	Pro Forma Adjustment to RAF	3,363
58		
59	(4) Payroll Taxes	
60	(a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013	257
61	Total Payroll Tax Adjustment	257
62		
63	Total Pro Forma Adjustments to TOTI	3,620
64		
65	Total Adjustments to TOTI	9,599

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []
 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.

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 3

Preparer: Kirsten Markwell

Line No.	Description	Water
1	(E) <u>Provision for Income Taxes</u>	
2	(1) Adjusted taxes prior to revenue increase	(2,161)
3		
4	(2) To calculate additional taxes due to requested revenue adjustments	20,224
5		
6	Total Adjustments to Provision for Income Taxes	<u>18,063</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	87,495	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	8,095	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	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
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 (See 1. below)	(759)	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	
16	TOTAL WATER SALES	<u>94,831</u>	TOTAL SEWER SALES	<u>N/A</u>
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	964	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	-
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES	<u>964</u>	TOTAL OTHER SEWER REVENUES	<u>N/A</u>
28				
29	TOTAL WATER OPERATING REVENUES	<u>95,795</u>	TOTAL SEWER OPERATING REVENUES	<u>N/A</u>
30				
31	ADJUSTMENTS:			
32	1. To remove accrued revenues from the test year	759		-
33	2. To remove the effect of prior year refund	\$10,635		
34	Adjusted Revenues prior to Annualization.	<u>107,189</u>		<u>N/A</u>
35				
36	3. Annualization Adjustment for Final Proposed Rates	(\$2,187)		-
37				
38	Final Annualized Revenues prior to Rate Increase	<u>105,002</u>		<u>N/A</u>
39				
40	3. (Int.) - Annualization Adjustment for Interim	(2,187)		N/A
41				
42	Interim Annualized Revenues prior to Rate Increase	<u>\$105,002</u>		<u>N/A</u>
43				
44	Notes:			
45	1. Adjustment to remove accrued revenues to reflect 12 months actual billings.			
46	2. Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011.			
47	3. Adjustment to annualize revenues based on test year number of bills and consumption.			

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: B-5

Docket No.: 120209-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Historic [X] or Projected []

Recap Schedules: B-1

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.

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments				(7) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3)	(6) B3 - (B)(4)(5)(6)(7)	
1	601 Salaries & Wages - Employees	30,799				2,772	33,571
2	603 Salaries & Wages - Officers, Etc.	3,473				313	3,786
3	604 Employee Pensions & Benefits	7,249	1			652	7,902
4	610 Purchased Water	255				65	320
5	615 Purchased Power	2,419	3				2,422
6	616 Fuel for Power Purchased	-					-
7	618 Chemicals	1,545	(296)		(196)		1,053
8	620 Materials & Supplies	1,688	(8)				1,680
9	631 Contractual Services - Engr.	6					6
10	632 Contractual Services - Acct.	613	(14)				599
11	633 Contractual Services - Legal	140	1				141
12	634 Contractual Services - Mgmt. Fees	-					-
13	635 Contractual Services - Testing	1,205				150	1,355
14	636 Contractual Services - Other	653	24				677
15	641 Rental of Building/Real Prop.	47					47
16	642 Rental of Equipment	2					2
17	650 Transportation Expenses	3,046					3,046
18	656 Insurance - Vehicle	-					-
19	657 Insurance - General Liability	-					-
20	658 Insurance - Workman's Comp.	-					-
21	659 Insurance - Other	3,620	(116)				3,504
22	660 Advertising Expense	17					17
23	666 Reg. Comm. Exp. - Rate Case Amort.	90	-	3,425		6,669	10,184
24	667 Reg. Comm. Exp. - Other	26					26
25	670 Bad Debt Expense	343					343
26	675 Miscellaneous Expenses	6,493	(153)				6,340
27							
28	TOTAL	63,729	(558)	3,425	(196)	10,621	77,021

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Schedule: B-5
 Page 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	601 Salaries & Wages - Employees	2,684	2,818	1,135	2,783	3,433	2,823	2,745	2,328	2,693	2,203	2,933	2,221	30,799
2	603 Salaries & Wages - Officers, Etc.	205	205	223	290	231	231	231	303	301	301	301	649	3,473
3	604 Employee Pensions & Benefits	474	462	603	403	550	533	613	895	1,025	503	509	679	7,249
4	610 Purchased Water	7	-	32	-	46	-	70	-	46	-	55	-	255
5	615 Purchased Power	256	198	187	248	213	238	240	148	132	157	211	192	2,419
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	138	130	-	124	137	117	-	-	117	124	-	660	1,545
8	620 Materials & Supplies	160	152	293	125	142	87	142	111	115	107	119	134	1,688
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	1	-	-	(1)	6	6
10	632 Contractual Services - Acct.	57	36	47	47	(0)	53	47	64	64	64	71	64	613
11	633 Contractual Services - Legal	-	1	4	16	8	7	10	11	11	61	10	-	140
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	142	199	-	74	139	64	0	285	-	-	243	59	1,205
14	636 Contractual Services - Other	308	323	309	(2,793)	333	233	896	329	(67)	266	247	268	653
15	641 Rental of Building/Real Prop.	-	4	8	-	8	4	4	4	3	4	4	4	47
16	642 Rental of Equipment	-	-	-	3	-	-	-	-	(1)	-	-	-	2
17	650 Transportation Expenses	245	209	230	272	326	270	248	315	230	255	242	204	3,046
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	285	259	314	292	337	306	294	307	285	324	275	343	3,620
22	660 Advertising Expense	-	4	1	1	2	1	-	-	-	-	8	-	17
23	666 Reg. Comm. Exp. - Rate Case Amort.	7	7	7	8	8	7	7	7	7	7	7	7	90
24	667 Reg. Comm. Exp. - Other	-	1	-	-	2	13	0	(1)	2	3	-	6	26
25	670 Bad Debt Expense	(1)	2	3	5	3	5	1	48	159	67	46	4	343
26	675 Miscellaneous Expenses	645	471	1,025	400	254	484	279	373	368	1,172	687	335	6,493
27														
28	TOTAL	5,613	5,480	4,423	2,297	6,172	5,475	5,828	5,530	5,491	5,618	5,969	5,833	63,729

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	801 Salaries & Wages - Employees	18,286	30,799	2,772	33,571	14,285	74.07 %	Please see Note 1 below.
2	803 Salaries & Wages - Officers, Etc.	(1,599)	3,473	313	3,786	5,385	n/a %	Please see Note 1 below.
The \$653 adj. is a pro forma adjustment for 2012 & 2013 indexing. During a significant portion of the 2008 TY, UIF staff in Pasco/Pinellas counties was short-handed caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, provide prompt customer service and respond quickly to after-hours emergencies.								
3	804 Employee Pensions & Benefits	4,820	7,249	653	7,902	3,082	63.95 %	
4	810 Purchased Water	8,280	255	65	320	(7,960)	(96.13) %	
5	815 Purchased Power	2,855	2,419	3	2,422	(234)	(8.79) %	
6	816 Fuel for Power Purchased	-	-	-	-	-	- %	
7	818 Chemicals	1,383	1,545	(492)	1,053	(310)	(22.73) %	
8	820 Materials & Supplies	4,001	1,688	(8)	1,680	(2,321)	(58.01) %	
9	831 Contractual Services - Engr.	375	8	-	8	(369)	(98.49) %	
10	832 Contractual Services - Acct.	437	613	(14)	599	162	37.13 %	Deminimus amount
11	833 Contractual Services - Legal	814	140	1	141	(673)	(82.62) %	
12	834 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	
13	835 Contractual Services - Testing	1,550	1,205	150	1,355	(195)	(12.57) %	
14	836 Contractual Services - Other	6,192	653	24	677	(5,515)	(89.07) %	
15	841 Rental of Building/Real Prop.	-	47	-	47	47	100.00 %	Deminimus amount
16	842 Rental of Equipment	-	2	-	2	2	100.00 %	Deminimus amount
17	850 Transportation Expenses	2,816	3,046	-	3,046	230	8.15 %	Increase in fuel costs, variance in cost of vehicle repairs, miles driven
18	856 Insurance - Vehicle	-	-	-	-	-	- %	
19	857 Insurance - General Liability	-	-	-	-	-	- %	
20	858 Insurance - Workman's Comp.	-	-	-	-	-	- %	
21	859 Insurance - Other	3,415	3,620	(116)	3,504	89	2.61 %	
22	860 Advertising Expense	3	17	-	17	14	468.00 %	Deminimus amount
23	866 Reg. Comm. Exp. - Rate Case Amort.	6,893	90	10,094	10,184	n/a	- %	
24	867 Reg. Comm. Exp. - Other	835	26	-	26	(809)	(96.88) %	
25	870 Bad Debt Expense	154	343	-	343	189	122.71 %	Deminimus amount
26	875 Miscellaneous Expenses	8,788	6,493	(153)	6,340	(2,448)	(27.85) %	
27	TOTAL	71,078	83,729	13,292	77,021	2,852	4.13 %	
28	Less:							
29	866 Reg. Comm. Exp. - Rate Case Amort.	(6,893)	(90)	(10,094)	(10,184)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	64,185	83,639	3,198	66,837	2,652	4.13 %	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	433.3			430.1	(3)	(0.74) %	
2								
3	Consumer Price Index - U	210,228			225,672	15,444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9926		
6	Increase in CPI					1.0735		
7								
8						1.0656		
9								
10	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts							
11	according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.							
12								
13		TY 12/31/2008	TY 12/31/2011	TY Adj.'s	Adjusted TY	Difference	Difference	
14	601 Salaries & Wages - Employees	19,286	30,799	2,772	33,571	14,285	74.07%	See total below.
15	603 Salaries & Wages - Officers, Etc.	(1,599)	3,473	313	3,786	5,385	n/a	See total below.
16	Total	17,687	34,272	3,085	37,357	19,670	111.21%	The \$2,772 and \$313 adj. are pro forma adjustments for 2012 & 2013 indexing. See explanation in Line 3 above.

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule B-9
 Page 1 of 1
 Preparer: Sharon Wiorek

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	Computer Maintenance	Ashwood Computer Co., Inc; AT&T; Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Comcast; Corvallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP; New Edge Networks, Inc.; Oracle America, Inc.; Paetec; QAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies	2,210	Maintenance of all company servers
2	Computer Amort & Prog Cost	Cardmember Service; Frontier;		(1) Program Costs
3	Internet Supplier	Acceleration; AT&T; Atlantic Broadband; BrightHouse; Cardmember Service; Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Great Basin Internet Services, Inc.; McNabb Telephone Co.; Mediacom; Netnetco; New Edge Networks Inc.; Northland Cable Co.; Paetec; T6 Wireless Com; Verizon; Zito Media LP	371	Internet Services
4	Audit Fees	Pricewaterhousecoopers LLP	393	Audit Services
5	Employment Finders Fees	Finders Fee	61	Permanent Employment Staffing
6	Engineering Fees	CPH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveying, Inc.	6	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
7	Legal Fees	Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP; Haynesworth Sinker Boyd, PA; Howard & Howard; Huntermaclean; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP; Norton & Wood LLP; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hofer, PA; Winston & Strawn	140	Various Legal Issues.
8	Payroll Services	Automatic Data Processing, Inc.; Paychex; Progressive Office Equipment	162	Payroll Services
9	Tax Return	Pricewaterhousecoopers LLP	221	Tax Return review
10	Temporary Employment Fee	Manpower; Office Team; Robert Half International, Inc	120	Temporary Employment Services
11	Test - Water	Advanced Environmental Labs, Inc.	74	Laboratory analysis for regulatory required testing of facilities end product.
12	Test-Safe Water Drinking	Advanced Environmental Labs, Inc.	1,131	Laboratory analysis for regulatory required testing of facilities end product.
13	Test - Sewer		0	Laboratory analysis for regulatory required testing of facilities end product.
14	Other Outside Services	B.H. Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; CSC Corporation Service Company; Dulanto, Carlos; Fisc Solutions; Granite/Fisc Static; Infosend, Inc; Ken's Bush Hog Service; McCorkle Court Reporters, Inc.; Moper Maniac; Northern Printing Network, Inc.; Parlee Company, Inc.; Sunshine State One Call of FL	(2,271)	Other Outside Services
Total			\$ 2,617	

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-10
 Page 1 of 1

Preparer: Sharon Wlorek

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	120	24,000	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	172	25,800	Assist w/MFRs and Reconciliation to Annual Reports for all counties
3	Milian, Swain & Associates	Maria Bravo	150.00	1,300	195,000	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Milian, Swain & Associates	Karl Holzenberg	150.00	65	9,750	Assist with Reconciliation of MFRs to Annual Reports for all counties
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	350.00	315	110,250	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	112	16,950	U & A Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission		n/a	n/a	4,000	Filing Fee
9	Water Service Corp.	In-house Staff		3,587	165,121	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
11	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Care, Airfare
12	Water Service Corp.		n/a	n/a	-	Temp Services
13	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
14						
15					<u>\$ 578,071</u>	

16 Estimate Through
 17 [x] PAA
 18 [] Commission Hearing

19
 20 Amortization Period 4 Years
 21 Explanation if different from Section 367.0816, Florida

22 Amortization of Rate Case Expense:	(A)	(B)	(C)
	Water	Wastewater	Total
23 Total Projected Rate Case Expense	417,514	160,557	578,071
24 Annual Amortization - All UIF Systems	<u>\$ 104,378</u>	<u>\$ 40,139</u>	<u>\$ 144,518</u>
25 Annual Amortization - Pinellas County	<u>\$ 6,669</u>	<u>\$ -</u>	<u>\$ 6,669</u>

26
 27 Method of allocation between UIF systems (based on ERC count 12/31/11):

28 Total Customers - UIF	6,731.70	2,588.70	9,320.40
29 Total Customers - County	430.1	-	430.1
30 Percentage of Customers	6.39%	0.00%	4.61%

31
 32 Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):

33 Total Customer - County	430.1	-	430.1
34 Percentage of Customers	100.00%	0.00%	100.00%

35 *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.

County	Water	Wastewater	Total ERCs
36 Marion	527.6	76.2	603.8
37 Orange	298.5	-	298.5
38 Pasco	2,883.0	1,137.0	4,020.0
39 Pinellas	430.1	-	430.1
40 Seminole	2,592.5	1,375.5	3,968.0
41 TOTAL	6,731.7	2,588.7	9,320.4

42 Beginning Rate Case Expense	\$ -
43 End - Rate Case Expense	<u>\$ 578,071</u>
44 Average Rate Case to be included in Working Capital	<u>\$ 289,035</u>

**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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011**

**Schedule: B-11
Page 1 of 1
Preparer: Kirsten Markwell**

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)	As needed	4,684	5 years	151.42

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
 Page 1 of 13

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	255,641	\$256,058	417	-
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$126	78,664	\$78,790	126	-
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$3)	(2,025)	(\$2,028)	(3)	-
8	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$682	354,873	\$355,555	682	-
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$474	297,198	\$297,672	474	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$158	98,956	\$99,115	158	-
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$57	35,819	\$35,876	57	-
13	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$308	187,680	\$187,989	308	-
15	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	418	\$418	1	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$285	178,491	\$178,776	285	-
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$1	595	\$596	1	-
20	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$188	116,362	\$116,550	188	-
21							\$2,693	\$1,602,674	\$1,603,366	2,693	-
22											
23											
Water Service Corp. Allocated RVP Expense											
24	601/603/701/703	Salaries	0.28%	99.72%	100.00%	ERC	\$84	30,454	\$30,538	84	-
25	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expenses	0.28%	99.72%	100.00%	ERC	\$0	46	\$46	0	-
28	675/775	Miscellaneous Expenses	0.28%	99.72%	100.00%	ERC	\$1	535	\$537	1	-
29							\$86	\$31,035	\$31,120	86	-
30											
31											
Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$47	10,066	\$10,112	47	-
33	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$0	-	\$0	-	-
38							\$329	70,671	\$71,000	329	-
39							\$376	\$80,737	\$81,112	376	-
40											
Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.84%	99.16%	100.00%	ERC	\$159	\$18,714	\$18,873	159	-
42	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$250	\$35,643	\$35,893	250	-
43	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$2	\$235	\$237	2	-
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$244	\$34,713	\$34,957	244	-
53	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
54	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$84	\$11,895	\$11,979	84	-
56							\$746	\$102,266	\$103,012	746	-
57											
58											
59											
Water Service Corp. Allocated UI Expense											
60	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
 Page 2 of 13

Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$416	255,742	\$256,158	416	-
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$110	69,154	\$69,264	110	-
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$4)	(2,294)	(\$2,298)	(4)	-
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$660	337,111	\$337,772	660	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$462	290,176	\$290,638	462	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$105	66,143	\$66,248	105	-
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$36	22,840	\$22,876	36	-
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$1	446	\$446	1	-
14	636/736	Contractual Services - Other	0.17%	99.83%	100.00%	ERC	\$306	183,966	\$184,273	306	-
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,496	\$2,500	4	-
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$1	577	\$578	1	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$259	162,392	\$162,651	259	-
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$2	1,079	\$1,081	2	-
20	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$277	166,033	\$166,309	277	-
21							\$2,635	\$1,555,860	\$1,558,495	2,635	-
22											
23											
Water Service Corp. Allocated RVP Expense											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$84	30,454	\$30,538	84	-
25	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expenses	0.28%	99.72%	100.00%	ERC	\$0	46	\$46	0	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29							\$84	\$30,500	\$30,584	84	-
30											
31											
Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$47	10,066	\$10,112	47	-
33	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$56	11,944	\$12,000	56	-
38							\$102	\$22,010	\$22,112	102	-
39											
40											
Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.84%	99.16%	100.00%	ERC	\$158	\$18,715	\$18,873	158	-
42	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$186	\$26,600	\$26,786	186	-
43	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	601/603/701/703	Salaries	0.70%	99.30%	100.00%	ERC	(\$1)	(\$156)	(\$157)	(1)	-
45	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$2	\$345	\$348	2	-
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	\$6	\$829	\$834	6	-
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$208	\$29,649	\$29,856	208	-
53	666/766	Regulatory Commission Exp - Amor	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
54	667/767	Reg. Commission Exp. - Other	0.70%	99.30%	100.00%	ERC	\$1	\$174	\$175	1	-
55	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$48	\$6,788	\$6,835	48	-
56							\$616	\$84,008	\$84,624	616	-
57											
58											
59											
Water Service Corp. Allocated UI Expense											
60	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
 Page 3 of 13

Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending March 31, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total			
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$410	252,351	\$252,762	410	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$138	86,519	\$86,656	138	-	
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Incom	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	30.92%	69.08%	100.00%	ERC	\$141	315	\$456	141	-	
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$704	348,951	\$349,655	704	-	
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$603	379,176	\$379,780	603	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$104	64,950	\$65,054	104	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$47	29,330	\$29,376	47	-	
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$1	632	\$633	1	-	
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$299	182,029	\$182,329	299	-	
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$8	4,992	\$5,000	8	-	
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	141	\$142	0	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$314	197,540	\$197,854	314	-	
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$3	1,989	\$1,993	3	-	
20	675/775	Miscellaneous Expenses	0.18%	99.82%	100.00%	ERC	\$319	181,303	\$181,622	319	-	
21							\$3,092	\$1,730,219	\$1,733,310	3,092	-	
22												
23	Water Service Corp. Allocated RVP Expenses:											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$84	30,454	\$30,538	84	-	
25	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	650/750	Transportation Expenses	0.27%	99.73%	100.00%	ERC	\$2	814	\$816	2	-	
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
29							\$86	\$31,268	\$31,354	86	-	
30												
31	Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$47	10,066	\$10,112	47	-	
33	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	620/720	Materials and Supplies	0.48%	99.52%	100.00%	ERC	\$0	23	\$23	0	-	
36	650/750	Transportation Expense	0.40%	99.60%	100.00%	ERC	\$0	7	\$7	0	-	
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	(\$36)	(7,664)	(\$7,700)	(36)	-	
38							\$11	\$2,431	\$2,443	11	-	
39												
40	Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.88%	99.12%	100.00%	ERC	\$180	\$20,314	\$20,494	180	-	
42	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$166	\$23,760	\$23,927	166	-	
43	414	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	(\$31)	(\$4,377)	(\$4,408)	(31)	-	
44	601/603/701/703	Salaries	0.70%	99.30%	100.00%	ERC	(\$8)	(\$1,114)	(\$1,122)	(8)	-	
45	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
47	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$4	\$610	\$614	4	-	
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
49	633/733	Contractual Services - Lega	0.70%	99.30%	100.00%	ERC	\$3	\$469	\$473	3	-	
50	636/736	Contractual Services - Other	0.69%	99.31%	100.00%	ERC	\$1	\$114	\$115	1	-	
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
52	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$228	\$32,526	\$32,754	228	-	
53	666/766	Regulatory Commission Exp - Amor	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-	
54	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
55	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$57	\$8,072	\$8,129	57	-	
56							\$608	\$81,441	\$82,049	608	-	
57												
58	Water Service Corp. Allocated UI Expense:											
59	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,282,767	\$3,282,767	-	-	
60							\$-	\$3,282,767	\$3,282,767	-	-	
61												
62												
63												
64												

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
 Page 4 of 13

Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			Amounts Allocated									
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	255,534	\$255,950	417	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$113	70,980	\$71,093	113	-	
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(3)	(\$3)	-	-	
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$3)	(1,737)	(\$1,760)	(3)	-	
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$823	414,288	\$415,112	823	-	
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$401	251,282	\$251,684	401	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$121	75,765	\$75,886	121	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$47	29,330	\$29,376	47	-	
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$16	10,250	\$10,267	16	-	
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$270	166,639	\$166,909	270	-	
15	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	230	\$231	0	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$292	182,597	\$182,889	292	-	
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$5	3,310	\$3,315	5	-	
20	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$203	124,649	\$124,852	203	-	
21							\$2,707	\$1,583,094	\$1,585,800	2,707	-	
22												
23												
24	Water Service Corp. Allocated RVP Expense:											
25	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$90	32,533	\$32,623	90	-	
26	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
28	650/750	Transportation Expenses	0.27%	99.73%	100.00%	ERC	\$1	335	\$336	1	-	
29	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
30							\$91	\$32,868	\$32,959	91	-	
31												
32	Water Service Corp. Allocated Regional Expenses											
33	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,367	\$10,416	48	-	
34	604/704	Employee Benefit	0.47%	99.53%	100.00%	ERC	\$1	190	\$191	1	-	
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
38	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	(\$34)	(7,266)	(\$7,300)	(34)	-	
39							\$15	\$3,291	\$3,307	15	-	
40												
41	Water Service Corp. Allocated State Expenses											
42	403	Depreciation Expenses	0.84%	99.16%	100.00%	ERC	\$159	\$18,749	\$18,908	159	-	
43	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$133	\$18,885	\$19,018	133	-	
44	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	601/603/701/703	Salaries	0.70%	99.30%	100.00%	ERC	\$4	\$557	\$561	4	-	
46	604/704	Employee Benefit	0.70%	99.30%	100.00%	ERC	\$1	\$124	\$125	1	-	
47	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$3	\$379	\$382	3	-	
49	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
51	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
52	642/742	Rental of Equipment	0.70%	99.30%	100.00%	ERC	\$3	\$472	\$475	3	-	
53	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$271	\$38,455	\$38,726	271	-	
54	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$8	\$1,066	\$1,074	8	-	
55	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
56	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$91	\$12,946	\$13,037	91	-	
57							\$672	\$91,634	\$92,306	672	-	
58												
59												
60	Water Service Corp. Allocated UI Expense:											
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
62							\$0	\$0	\$0	-	-	
63												
64												

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
 Page 5 of 13

Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)	
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	255,867	\$256,284	417	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$88	55,289	\$55,378	88	-	
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$3)	(1,592)	(\$1,594)	(3)	-	
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$695	342,040	\$342,735	695	-	
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$545	341,367	\$341,912	545	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$121	75,336	\$75,457	121	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	(\$0)	(\$2)	(\$2)	(0)	-	
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$8	5,228	\$5,237	8	-	
14	636/736	Contractual Services - Other	0.17%	99.83%	100.00%	ERC	\$332	193,874	\$194,206	332	-	
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$8	4,992	\$5,000	8	-	
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	113	\$113	0	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$337	211,141	\$211,478	337	-	
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$3	2,104	\$2,108	3	-	
20	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$256	152,786	\$153,042	256	-	
21							\$2,808	\$1,638,495	\$1,641,303	2,808	-	
22												
23												
24	Water Service Corp. Allocated RVP Expense:											
25	601/603/701/703	Salaries	0.28%	99.72%	100.00%	ERC	\$80	29,042	\$29,122	80	-	
26	604/704	Employee Benefit	0.28%	99.72%	100.00%	ERC	\$1	394	\$395	1	-	
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
28	650/750	Transportation Expenses	0.28%	99.72%	100.00%	ERC	\$0	104	\$104	0	-	
29	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$3	1,247	\$1,250	3	-	
30							\$ 85	\$ 30,787	\$ 30,872	85	-	
31												
32	Water Service Corp. Allocated Regional Expenses											
33	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,367	\$10,416	48	-	
34	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
38	675/775	Miscellaneous Expense	0.46%	99.54%	100.00%	ERC	(\$102)	(21,879)	(\$21,981)	(102)	-	
39							\$ (54)	\$ (11,512)	\$ (11,565)	(54)	-	
40												
41	Water Service Corp. Allocated State Expenses											
42	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$204	\$25,171	\$25,375	204	-	
43	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$137	\$19,487	\$19,624	137	-	
44	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
45	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	604/704	Employee Benefit	0.70%	99.30%	100.00%	ERC	\$4	\$525	\$529	4	-	
47	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$8	\$1,026	\$1,034	8	-	
49	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
51	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	\$2	\$229	\$230	2	-	
52	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
53	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$325	\$46,220	\$46,546	325	-	
54	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$8	\$1,066	\$1,074	8	-	
55	667/767	Reg. Commission Exp - Other	0.70%	99.30%	100.00%	ERC	\$2	\$282	\$284	2	-	
56	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$73	\$10,360	\$10,433	73	-	
57							\$ 762	\$ 104,366	\$ 105,128	762	-	
58												
59												
60	Water Service Corp. Allocated UI Expense:											
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-	
62							\$ -	\$ -	\$0	-	-	
63												
64	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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
 Page 6 of 13

Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)	
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$415	255,570	\$255,985	415	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$91	56,913	\$57,004	91	-	
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(1)	(\$1)	-	-	
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
7	427	Interest Expense	-4.79%	104.79%	100.00%	ERC	\$134	(2,941)	(\$2,807)	134	-	
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$715	355,191	\$355,906	715	-	
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$532	334,531	\$335,063	532	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$96	60,120	\$60,216	96	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$53	33,124	\$33,176	53	-	
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$7	4,158	\$4,165	7	-	
14	636/736	Contractual Services - Other	0.17%	99.83%	100.00%	ERC	\$232	136,353	\$136,585	232	-	
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,496	\$2,500	4	-	
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	56	\$56	0	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$306	192,275	\$192,581	306	-	
18	667/767	Regulatory Commission Expenses - Other	0.16%	99.84%	100.00%	ERC	\$1	570	\$571	1	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$6	3,626	\$3,632	6	-	
20	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$273	171,765	\$172,038	273	-	
21							\$2,865	\$1,603,806	\$1,606,670	2,865	-	
22												
23	Water Service Corp. Allocated RVP Expense											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-	
25	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	650/750	Transportation Expenses	0.29%	99.71%	100.00%	ERC	\$0	55	\$55	0	-	
28	675/775	Miscellaneous Expenses	0.28%	99.72%	100.00%	ERC	\$3	1,040	\$1,043	3	-	
29							\$76	\$27,812	\$27,889	76	-	
30												
31	Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-	
33	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
37	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
38							\$48	\$10,368	\$10,416	48	-	
39												
40	Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.80%	99.20%	100.00%	ERC	\$205	\$25,313	\$25,517	205	-	
42	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$138	\$19,725	\$19,863	138	-	
43	414	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	(\$1)	(\$195)	(\$196)	(1)	-	
44	601/603/701/703	Salaries	0.70%	99.30%	100.00%	ERC	(\$1)	(\$151)	(\$152)	(1)	-	
45	604/704	Employee Benefit	0.69%	99.31%	100.00%	ERC	\$0	\$58	\$58	0	-	
46	615/715	Purchased Power	1.35%	98.65%	100.00%	ERC	\$7	\$510	\$517	7	-	
47	620/720	Materials and Supplies	0.66%	99.34%	100.00%	ERC	(\$9)	(\$1,410)	(\$1,419)	(9)	-	
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	636/736	Contractual Services - Other	0.69%	99.31%	100.00%	ERC	\$1	\$114	\$115	1	-	
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
52	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$270	\$38,520	\$38,790	270	-	
53	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-	
54	667/767	Reg. Commission Exp. - Other	0.70%	99.30%	100.00%	ERC	\$12	\$1,702	\$1,714	12	-	
55	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$94	\$13,444	\$13,538	94	-	
56							\$723	\$98,696	\$99,420	723	-	
57												
58	Water Service Corp. Allocated UI Expense											
59	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,168,936	\$3,168,936	-	-	
60							\$0	\$3,168,936	\$3,168,936	-	-	
61												
62												
63												
64												

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
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Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Allocation Percentages				Amounts Allocated				
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	256,954	\$257,371	417	-
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$90	56,299	\$56,389	90	-
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$5)	(3,167)	(\$3,172)	(5)	-
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$709	357,069	\$357,778	709	-
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$586	365,631	\$366,216	586	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$137	85,192	\$85,329	137	-
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$47	29,330	\$29,376	47	-
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$10	6,475	\$6,485	10	-
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$321	200,741	\$201,062	321	-
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,496	\$2,500	4	-
16	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$0	169	\$169	0	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$294	185,059	\$185,353	294	-
18	667/767	Regulatory Commission Expenses - Other	0.16%	99.84%	100.00%	ERC	\$0	110	\$111	0	-
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$1	773	\$774	1	-
20	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$109	64,492	\$64,601	109	-
21							\$2,721	\$1,607,622	\$1,610,343	2,721	-
22											
23											
Water Service Corp. Allocated RVP Expense:											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-
25	604/704	Employee Benefit	0.27%	99.73%	100.00%	ERC	\$28	10,074	\$10,102	28	-
26	620/720	Materials and Supplies	0.27%	99.73%	100.00%	ERC	\$1	202	\$202	1	-
27	650/750	Transportation Expenses	0.29%	99.71%	100.00%	ERC	\$0	52	\$52	0	-
28	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$2	868	\$870	2	-
29							\$104	\$37,913	\$38,017	104	-
30											
31											
Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-
33	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$23	4,977	\$5,000	23	-
38							\$71	\$15,344	\$15,416	71	-
39											
40											
Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$260	\$33,119	\$33,379	260	-
42	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$135	\$19,252	\$19,387	135	-
43	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
44	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$4	\$515	\$519	4	-
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	\$10	\$1,365	\$1,375	10	-
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$247	\$35,202	\$35,449	247	-
53	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
54	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$45	\$6,386	\$6,386	45	-
56							\$707	\$96,861	\$97,569	707	-
57											
58											
59											
Water Service Corp. Allocated UI Expense:											
60	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
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Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$420	257,012	\$257,431	420	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$91	57,131	\$57,222	91	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$6)	(4,053)	(\$4,059)	(6)	-
9	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$801	407,598	\$408,399	801	-
10	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$892	557,907	\$558,799	892	-
11	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$107	66,519	\$66,626	107	-
12	631/731	Contractual Services - Engineering	0.16%	99.84%	100.00%	ERC	\$1	819	\$820	1	-
13	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$64	40,112	\$40,176	64	-
14	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$11	7,186	\$7,197	11	-
15	636/736	Contractual Services - Other	0.17%	99.83%	100.00%	ERC	\$275	165,318	\$165,594	275	-
16	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,489	\$2,493	4	-
17	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$4	2,384	\$2,388	4	-
18	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$307	192,028	\$192,335	307	-
19	667/767	Regulatory Commission Expenses - Other	0.16%	99.84%	100.00%	ERC	(\$1)	(766)	(\$767)	(1)	-
20	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$1	468	\$469	1	-
21	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$233	143,814	\$144,047	233	-
22							\$3,203	\$1,895,966	\$1,899,169	3,203	-
23											
Water Service Corp. Allocated RVP Expense:											
24											
25											
26	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-
27	604/704	Employee Benefit	0.27%	99.73%	100.00%	ERC	\$3	1,024	\$1,027	3	-
28	620/720	Materials and Supplies	0.27%	99.73%	100.00%	ERC	\$0	74	\$74	0	-
29	650/750	Transportation Expenses	0.28%	99.72%	100.00%	ERC	\$0	47	\$47	0	-
30	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$1	472	\$474	1	-
31							\$78	\$28,334	\$28,412	78	-
32											
Water Service Corp. Allocated Regional Expenses											
33											
34	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-
35	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.46%	99.54%	100.00%	ERC	\$1	133	\$134	1	-
38	650/750	Transportation Expense	0.46%	99.54%	100.00%	ERC	\$12	2,574	\$2,586	12	-
39	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$65	13,945	\$14,010	65	-
40							\$126	\$27,019	\$27,145	126	-
41											
Water Service Corp. Allocated State Expenses											
42											
43	403	Depreciation Expenses	0.80%	99.20%	100.00%	ERC	\$210	\$25,984	\$26,194	210	-
44	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$140	\$19,891	\$20,031	140	-
45	414	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	(\$41)	(\$5,909)	(\$5,950)	(41)	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefit	0.69%	99.31%	100.00%	ERC	\$0	\$0	\$56	0	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.87%	99.13%	100.00%	ERC	\$4	\$426	\$430	4	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	\$23	\$3,262	\$3,285	23	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$299	\$42,598	\$42,897	299	-
55	666/766	Regulatory Commission Exp - Amon	0.70%	99.30%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
56	667/767	Reg. Commission Exp. - Other	0.70%	99.30%	100.00%	ERC	\$1	\$83	\$84	1	-
57	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$55	\$7,834	\$7,889	55	-
58							\$697	\$95,292	\$95,989	697	-
59											
Water Service Corp. Allocated UI Expense:											
60											
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$-	\$-	\$-	-	-
64											

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule B-12
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Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)	
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$416	255,562	\$255,978	416	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$88	55,372	\$55,461	88	-	
3	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
5	419	Interest and Dividend Incom	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Allowance for Funds Used During Construction	0.20%	99.80%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	-	
7	427	Interest Expense	-4.17%	104.17%	100.00%	ERC	\$133	(3,330)	(\$3,197)	133	-	
8	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$788	405,348	\$406,136	788	-	
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$1,024	642,836	\$643,860	1,024	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$110	68,450	\$68,560	110	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$64	40,113	\$40,176	64	-	
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$11	6,811	\$6,822	11	-	
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$236	145,968	\$146,203	236	-	
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,489	\$2,493	4	-	
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$285	178,975	\$179,260	285	-	
18	667/767	Regulatory Commission Expenses - Other	0.16%	99.84%	100.00%	ERC	\$2	1,367	\$1,370	2	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$1	451	\$451	1	-	
20	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$254	148,457	\$148,711	254	-	
21							\$3,415	\$1,948,861	\$1,952,275	3,415	-	
22												
23												
24	Water Service Corp. Allocated RVP Expense:											
25	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-	
26	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
28	650/750	Transportation Expenses	0.27%	99.73%	100.00%	ERC	\$9	44	\$44	9	-	
29	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$3	1,999	\$3,208	3	-	
30							\$82	\$29,961	\$30,043	82	-	
31												
32	Water Service Corp. Allocated Regional Expenses											
33	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-	
34	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
38	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$41	8,959	\$9,000	41	-	
39							\$89	\$19,326	\$19,416	89	-	
40												
41	Water Service Corp. Allocated State Expenses											
42	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$194	\$23,814	\$24,008	194	-	
43	408	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	\$135	\$19,360	\$19,495	135	-	
44	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
45	601/603/701/703	Salaries	0.69%	99.31%	100.00%	ERC	(\$8)	(\$1,186)	(\$1,194)	(8)	-	
46	604/704	Employee Benefits	0.69%	99.31%	100.00%	ERC	\$1	\$129	\$130	1	-	
47	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
48	620/720	Materials and Supplies	0.69%	99.31%	100.00%	ERC	\$4	\$536	\$539	4	-	
49	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
51	636/736	Contractual Services - Other	0.67%	99.33%	100.00%	ERC	(\$0)	(\$13)	(\$13)	(0)	-	
52	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
53	650/750	Transportation Expense	0.69%	99.31%	100.00%	ERC	\$230	\$32,962	\$33,193	230	-	
54	666/766	Regulatory Commission Exp - Amon	0.69%	99.31%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-	
55	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
56	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$46	\$6,633	\$6,679	46	-	
57							\$609	\$83,301	\$83,910	609	-	
58												
59												
60	Water Service Corp. Allocated UI Expense:											
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,897	\$3,218,897	-	-	
62							\$0	\$3,218,897	\$3,218,897	-	-	
63							\$0	\$3,218,897	\$3,218,897	-	-	
64												

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
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Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	256,414	\$256,831	417	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$23	14,665	\$14,688	23	-
4	410.1	Def Income Taxes - Federa	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.20%	99.80%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	-
8	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$2)	(1,448)	(\$1,450)	(2)	-
9	601/603/701/703	Salaries	0.19%	99.81%	100.00%	ERC	\$786	404,553	\$405,339	786	-
10	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$501	311,534	\$312,035	501	-
11	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$102	63,983	\$64,085	102	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$64	40,113	\$40,176	64	-
14	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$21	13,152	\$13,173	21	-
15	636/736	Contractual Services - Other	0.17%	99.83%	100.00%	ERC	\$271	163,623	\$163,894	271	-
16	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,489	\$2,493	4	-
17	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$0	26	\$26	0	-
18	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$324	203,131	\$203,454	324	-
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$6	3,740	\$3,746	6	-
21	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$225	138,337	\$138,562	225	-
22							\$2,742	\$1,614,302	\$1,617,044	2,742	-
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	0.26%	99.74%	100.00%	ERC	\$5	54	\$54	0	-
30	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$5	1,778	\$1,783	5	-
31							\$78	\$28,550	\$28,628	78	-
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.46%	99.54%	100.00%	ERC	(\$11)	(2,424)	(\$2,436)	(11)	-
39	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	(\$152)	(32,848)	(\$33,000)	(152)	-
40							\$ (115)	\$ (24,905)	\$ (25,020)	(115)	-
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	0.80%	99.20%	100.00%	ERC	\$194	\$23,915	\$24,109	194	-
44	408	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	\$174	\$24,921	\$25,095	174	-
45	414	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	(\$28)	(\$3,972)	(\$4,000)	(28)	-
46	601/603/701/703	Salaries	0.69%	99.31%	100.00%	ERC	(\$23)	(\$3,344)	(\$3,367)	(23)	-
47	604/704	Employee Benefits	0.69%	99.31%	100.00%	ERC	\$2	\$298	\$300	2	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	0.69%	99.31%	100.00%	ERC	\$4	\$510	\$513	4	-
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Lega	0.69%	99.31%	100.00%	ERC	\$40	\$5,748	\$5,789	40	-
52	636/736	Contractual Services - Other	0.69%	99.31%	100.00%	ERC	(\$5)	(\$661)	(\$666)	(5)	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	0.69%	99.31%	100.00%	ERC	\$266	\$38,130	\$38,395	266	-
55	666/766	Regulatory Commission Exp - Amorn	0.69%	99.31%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
56	667/767	Reg. Commission Exp. - Other	0.69%	99.31%	100.00%	ERC	\$3	\$407	\$410	3	-
57	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$77	\$11,087	\$11,164	77	-
58							\$ 711	\$ 98,104	\$98,815	711	-
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$0	-	-
64											

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

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
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Preparer: Erin Aquilino

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
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages		Total	Description of Allocation Method	Historical Month Ending November 30, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)			(5)	(6)	(7)	(8)	(8)
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$417	256,015	\$256,432	417	-
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$6	3,550	\$3,556	6	-
3	410.1	Def Income Taxes - Federa.	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.15%	99.85%	100.00%	ERC	(\$0)	(26)	(\$26)	(0)	-
7	427	Interest Expense	0.16%	99.84%	100.00%	ERC	(\$4)	(2,304)	(\$2,308)	(4)	-
8	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$795	406,637	\$407,432	795	-
9	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$508	318,893	\$319,401	508	-
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$117	72,724	\$72,841	117	-
11	631/731	Contractual Services - Engineering	0.16%	99.84%	100.00%	ERC	(\$1)	(819)	(\$820)	(1)	-
12	632/732	Contractual Services - Accounting	0.16%	99.84%	100.00%	ERC	\$71	44,482	\$44,553	71	-
13	633/733	Contractual Services - Lega	0.16%	99.84%	100.00%	ERC	\$10	6,548	\$6,558	10	-
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$247	155,071	\$155,318	247	-
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,489	\$2,493	4	-
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$275	172,534	\$172,809	275	-
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$4	2,768	\$2,772	4	-
20	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$225	135,966	\$136,191	225	-
21							\$2,675	\$1,574,527	\$1,577,202	2,675	-
22											
23											
Water Service Corp. Allocated RVP Expense:											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,718	\$26,791	73	-
25	604/704	Employee Benefits	0.27%	99.73%	100.00%	ERC	\$1	351	\$352	1	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expenses	0.26%	99.74%	100.00%	ERC	\$0	47	\$47	0	-
28	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$1	333	\$334	1	-
29							\$75	\$27,449	\$27,524	75	-
30											
31											
Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,368	\$10,416	48	-
33	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
34	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$0	-	\$0	-	-
38							\$257	55,743	\$56,000	257	-
39							\$305	\$66,110	\$66,416	305	-
40											
Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$245	\$31,291	\$31,536	245	-
42	408	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	\$192	\$27,551	\$27,743	192	-
43	414	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	(\$110)	(\$15,790)	(\$15,900)	(110)	-
44	601/603/701/703	Salaries	0.69%	99.31%	100.00%	ERC	(\$4)	(\$605)	(\$609)	(4)	-
45	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	615/715	Purchased Power	1.35%	98.65%	100.00%	ERC	(\$6)	(\$431)	(\$437)	(6)	-
47	620/720	Materials and Supplies	0.80%	99.20%	100.00%	ERC	\$2	\$239	\$241	2	-
48	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	650/750	Transportation Expense	0.69%	99.31%	100.00%	ERC	\$242	\$34,665	\$34,907	242	-
53	666/766	Regulatory Commission Exp - Amor	0.69%	99.31%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-
54	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$60	\$8,663	\$8,736	60	-
56							\$629	\$86,663	\$87,292	629	-
57											
58											
59											
Water Service Corp. Allocated UI Expense:											
60	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
61							\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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; Pinellas County
 Docket No:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
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Preparer: Erin Aquilino

Utilities, Inc. of Florida
 Pinellas County
 Allocation Percentage

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	(8)	
Water Service Corp. Allocated Expenses												
1	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$418	256,597	\$257,015	418	-	
2	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$14	8,618	\$8,632	14	-	
3	410.1	Def Income Taxes - Federa	0.16%	99.84%	100.00%	ERC	\$21	12,944	\$12,964	21	-	
4	410.11	Def Income Taxes - State	0.16%	99.84%	100.00%	ERC	\$5	2,998	\$3,003	5	-	
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
6	420	Allowance for Funds Used During Construction	0.16%	99.84%	100.00%	ERC	(\$0)	(43)	(\$43)	(0)	-	
7	427	Interest Expense	-5.58%	105.58%	100.00%	ERC	\$148	(2,800)	(\$2,652)	148	-	
8	601/603/701/703	Salaries	0.18%	99.82%	100.00%	ERC	\$1,153	631,966	\$633,119	1,153	-	
9	604/704	Employee Benefit	0.16%	99.84%	100.00%	ERC	\$670	420,168	\$420,838	670	-	
10	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$117	72,788	\$72,905	117	-	
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
12	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$64	40,269	\$40,333	64	-	
13	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
14	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$267	165,789	\$166,056	267	-	
15	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$4	2,489	\$2,493	4	-	
16	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
17	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$343	215,174	\$215,517	343	-	
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
19	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$3	1,774	\$1,777	3	-	
20	675/775	Miscellaneous Expenses	0.16%	99.84%	100.00%	ERC	\$217	132,995	\$133,212	217	-	
21							\$3,443	\$1,961,724	\$1,965,167	3,443	-	
22												
23	Water Service Corp. Allocated RVP Expense:											
24	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$73	26,821	\$26,894	73	-	
25	604/704	Employee Benefit	0.27%	99.73%	100.00%	ERC	\$9	3,350	\$3,359	9	-	
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
27	650/750	Transportation Expenses	0.33%	99.67%	100.00%	ERC	(\$0)	(3)	(\$3)	(0)	-	
28	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$1	476	\$478	1	-	
29							\$84	\$30,644	\$30,727	84	-	
30												
31	Water Service Corp. Allocated Regional Expenses											
32	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$48	10,413	\$10,461	48	-	
33	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
34	618/718	Chemicals	0.46%	99.54%	100.00%	ERC	\$296	64,225	\$64,521	296	-	
35	620/720	Materials and Supplies	0.46%	99.54%	100.00%	ERC	\$1	323	\$325	1	-	
36	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-	
37	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	(\$247)	(53,579)	(\$53,826)	(247)	-	
38							\$99	\$21,382	\$21,481	99	-	
39												
40	Water Service Corp. Allocated State Expenses											
41	403	Depreciation Expenses	0.78%	99.22%	100.00%	ERC	\$251	\$32,110	\$32,361	251	-	
42	408	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	\$220	\$31,622	\$31,842	220	-	
43	414	Taxes Other than Income	0.69%	99.31%	100.00%	ERC	\$107	\$15,293	\$15,400	107	-	
44	601/603/701/703	Salaries	0.69%	99.31%	100.00%	ERC	\$14	\$1,942	\$1,955	14	-	
45	604/704	Employee Benefit	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
46	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
47	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$16	\$2,038	\$2,053	16	-	
48	631/731	Contractual Services - Engineering	0.69%	99.31%	100.00%	ERC	\$6	\$813	\$818	6	-	
49	633/733	Contractual Services - Lega	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
50	636/736	Contractual Services - Other	0.69%	99.31%	100.00%	ERC	\$1	\$114	\$115	1	-	
51	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
52	650/750	Transportation Expense	0.69%	99.31%	100.00%	ERC	\$204	\$29,274	\$29,478	204	-	
53	666/766	Regulatory Commission Exp - Amon	0.69%	99.31%	100.00%	ERC	\$7	\$1,066	\$1,074	7	-	
54	667/767	Reg. Commission Exp. - Other	0.69%	99.31%	100.00%	ERC	\$6	\$799	\$805	6	-	
55	675/775	Miscellaneous Expenses	0.69%	99.31%	100.00%	ERC	\$94	\$13,502	\$13,596	94	-	
56							\$924	\$128,573	\$129,497	924	-	
57												
58	Water Service Corp. Allocated UI Expense											
59	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$3,218,667	\$3,218,667	-	-	
60							\$0	\$3,218,667	\$3,218,667	-	-	
61							\$0	\$3,218,667	\$3,218,667	-	-	
62												
63												
64												

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.

Utilities, Inc. of Florida
Pinellas County
Allocation Percentage

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pinellas County
Docket No.:
Schedule Year Ended: December 31, 201
Interim Final
Historical Projected

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Amounts Allocated		100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems			Total
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	0.16%	99.84%	100.00%	ERC	\$4,996	3,069,259	\$3,074,254	4,996	-
3	408	Taxes Other than Income	0.16%	99.84%	100.00%	ERC	\$977	613,155	\$614,132	977	-
4	410.1	Def Income Taxes - Federa	0.16%	99.84%	100.00%	ERC	\$21	12,944	\$12,964	21	-
5	410.11	Def Income Taxes - State	0.16%	99.84%	100.00%	ERC	\$5	2,998	\$3,003	5	-
6	419	Interest and Dividend Incom	0.00%	100.00%	100.00%	ERC	\$0	(4)	(\$4)	-	-
7	420	Allowance for Funds Used During Constructio	0.17%	99.83%	100.00%	ERC	(\$0)	(89)	(\$90)	(0)	-
8	427	Interest Expense	-1.96%	101.96%	100.00%	ERC	\$527	(27,397)	(\$26,870)	527	-
9	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$9,312	4,765,626	\$4,774,938	9,312	-
10	604/704	Employee Benefits	0.16%	99.84%	100.00%	ERC	\$7,198	4,510,699	\$4,517,897	7,198	-
11	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	\$1,396	870,926	\$872,321	1,396	-
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(0)	\$0	0	-
13	632/732	Contractual Services - Accountin	0.16%	99.84%	100.00%	ERC	\$613	384,808	\$385,422	613	-
14	633/733	Contractual Services - Legal	0.16%	99.84%	100.00%	ERC	\$97	60,886	\$60,983	97	-
15	636/736	Contractual Services - Other	0.16%	99.84%	100.00%	ERC	\$3,365	2,047,052	\$2,050,418	3,365	-
16	641/741	Rental of Building/Real Property	0.16%	99.84%	100.00%	ERC	\$48	29,917	\$29,965	48	-
17	650/750	Transportation Expenses	0.16%	99.84%	100.00%	ERC	\$7	4,114	\$4,121	7	-
18	659/759	Other Insurance	0.16%	99.84%	100.00%	ERC	\$3,620	2,271,336	\$2,274,956	3,620	-
19	667/767	Regulatory Commission Expenses - Other	0.16%	99.84%	100.00%	ERC	\$2	1,281	\$1,284	2	-
20	670/770	Bad Debt Expense	0.16%	99.84%	100.00%	ERC	\$36	22,677	\$22,713	36	-
21	675/775	Miscellaneous Expenses	0.17%	99.83%	100.00%	ERC	\$2,778	1,676,960	\$1,679,737	2,778	-
22							\$34,997	\$20,317,148	\$20,352,145	34,997	-
23											
24		Water Service Corp. Allocated RVP Expense:									
25											
26	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$934	340,065	\$340,999	934	-
27	604/704	Employee Benefits	0.27%	99.73%	100.00%	ERC	\$42	15,193	\$15,235	42	-
28	620/720	Materials and Supplies	0.27%	99.73%	100.00%	ERC	\$1	275	\$276	1	-
29	650/750	Transportation Expenses	0.27%	99.73%	100.00%	ERC	\$5	1,640	\$1,644	5	-
30	675/775	Miscellaneous Expenses	0.27%	99.73%	100.00%	ERC	\$27	9,949	\$9,976	27	-
31							\$1,008	\$367,122	\$368,130	1,008	-
32		Water Service Corp. Allocated Regional Expense:									
33											
34	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$574	123,551	\$124,125	574	-
35	604/704	Employee Benefits	0.47%	99.53%	100.00%	ERC	\$1	190	\$191	1	-
36	618/718	Chemicals	0.46%	99.54%	100.00%	ERC	\$296	64,225	\$64,521	296	-
37	620/720	Materials and Supplies	0.46%	99.54%	100.00%	ERC	\$2	479	\$481	2	-
38	650/750	Transportation Expense	0.51%	99.49%	100.00%	ERC	\$1	157	\$157	1	-
39	675/775	Miscellaneous Expenses	0.46%	99.54%	100.00%	ERC	\$201	43,002	\$43,203	201	-
40							\$1,075	\$231,603	\$232,678	1,075	-
41		Water Service Corp. Allocated State Expense:									
42											
43	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$2,418	297,209	\$299,627	2,418	-
44	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$2,008	286,697	\$288,705	2,008	-
45	414	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	(\$105)	(14,949)	(\$15,054)	(105)	-
46	601/603/701/703	Salaries	0.69%	99.31%	100.00%	ERC	(\$28)	(4,057)	(\$4,085)	(28)	-
47	604/704	Employee Benefits	0.70%	99.30%	100.00%	ERC	\$8	1,190	\$1,198	8	-
48	615/715	Purchased Power	1.37%	98.63%	100.00%	ERC	\$1	80	\$81	1	-
49	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$42	5,448	\$5,490	42	-
50	631/731	Contractual Services - Engineering	0.69%	99.31%	100.00%	ERC	\$6	813	\$818	6	-
51	633/733	Contractual Services - Legal	0.69%	99.31%	100.00%	ERC	\$43	6,218	\$6,261	43	-
52	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	\$38	5,353	\$5,390	38	-
53	642/742	Rental of Equipment	0.70%	99.30%	100.00%	ERC	\$3	472	\$475	3	-
54	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$3,034	432,915	\$435,948	3,034	-
55	666/766	Regulatory Commission Exp - Amor	0.70%	99.30%	100.00%	ERC	\$90	12,794	\$12,884	90	-
56	667/767	Reg. Commission Exp. - Other	0.70%	99.30%	100.00%	ERC	\$24	3,447	\$3,471	24	-
57	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$824	117,577	\$118,401	824	-
58							\$8,405	\$1,151,204	\$1,159,610	8,405	-
59											
60		Water Service Corp. Allocated UI Expense:									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	12,889,267	\$12,889,267	-	-
63							\$-	\$12,889,267	\$12,889,267	-	-
64											

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 - Pinellas County

Schedule: B-13

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Historic [X] or Projected []

Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) - (6) Adjustments				(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
			B3 - (C)(1)	B3 - (C)(2)	B3 - (C)(3)	B3 - (C)(4)			
1	INTANGIBLE PLANT								
2	301.1 Organization	445		(445)			-		
3	302.1 Franchises	1	1				2		
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	225		71			296		
8	305.2 Collect. & Impound. Reservoirs						-		
9	306.2 Lake, River & Other Intakes						-		
10	307.2 Wells & Springs	1,492		(38)	5		1,459		
11	308.2 Infiltration Galleries & Tunnels						-		
12	309.2 Supply Mains	139			7		146		
13	310.2 Power Generation Equipment			59			59		
14	311.2 Pumping Equipment	-					-		
15	339.2 Other Plant & Misc. Equipment						-		
16	WATER TREATMENT PLANT						-		
17	303.3 Land & Land Rights						-		
18	304.3 Structures & Improvements	73					73		
19	310.3 Power Generation Equipment						-		
20	311.3 Pumping Equipment - WTP	550		(25)	1		526		
21	320.3 Water Treatment Equipment	697		(1)	1		697		
22	339.3 Other Plant & Misc. Equipment						-		
23	TRANSMISSION & DISTRIBUTION PLANT						-		
24	303.4 Land & Land Rights						-		
25	304.4 Structures & Improvements	35					35		
26	311.4 Electric Pumping Equipment - T&D						-		
27	330.4 Distr. Reservoirs & Standpipes	1,097		(264)	1		834		
28	331.4 Transm. & Distribution Mains	4,361		(248)	31	4,098	8,242		
29	333.4 Services	2,876		(101)	12	1,120	3,907		
30	334.4 Meters & Meter Installations	3,145		(25)	1	1,471	4,592		
31	335.4 Hydrants	98		(44)			54		
32	336.4 Backflow Prevention Devices	-					-		
33	339.4 Other Plant & Misc. Equipment						-		
34	GENERAL PLANT						-		
35	303.5 Land & Land Rights						-		
36	304.5 Structures & Improvements	416	(146)				270		
37	340.5 Office Furniture & Equipment	5,160	(408)				4,752		
38	341.5 Transportation Equipment	1,560	(431)				1,129		
39	342.5 Stores Equipment						-		
40	343.5 Tools, Shop & Garage Equipment	296	(88)				208		
41	344.5 Laboratory Equipment	30					30		
42	345.5 Power Operated Equipment						-		
43	346.5 Communication Equipment	93	(31)				62		
44	347.5 Miscellaneous Equipment						-		
45	348.5 Other Tangible Plant			(1,224)			(1,224)		
46							-		
47	SUB-TOTAL	22,789	(1,103)	(2,285)	59	6,689	26,149	N/A	N/A
48									
49	LESS: AMORTIZATION OF CIAC	(3,844)					(3,844)		
50									
51	NET DEPRECIATION EXPENSE - WATER	18,945	(1,103)	(2,285)	59	6,689	22,305	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	-	2,858	391	24	3,273
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			1,254		1,254
7						
8	2. Regulatory Assessment Fees					
9	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	4,725				4,725
10						
11						
12	Adjusted Test Year TOTI - Water	<u>4,725</u>	<u>2,858</u>	<u>1,645</u>	<u>24</u>	<u>9,251</u>
13						
14	PRO FORMA ADJUSTMENTS					
15	3. Regulatory Assessment Fees					
16	a. Adjust for additional revenues requested	3,363				3,363
17						
18	4. Payroll Taxes					
19	Adjustments to P/R taxes per B-3		257			257
20						
21	Total Taxes Other than Income - Water	<u>8,088</u>	<u>3,115</u>	<u>1,645</u>	<u>24</u>	<u>12,871</u>

INCOME TAX

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 11,551	\$ 6,512	\$ 18,063	\$ 18,063	\$ -
2							
3	Deferred Income Tax Expense	C-5	(4,027)	4,027	-	-	-
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		\$ 7,524	\$ 10,539	\$ 18,063	\$ 18,063	\$ -

Supporting Schedules: C-2, C-5, C-7, C-8
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 9,824	\$ 6,131	\$ 15,955	\$ 33,521	\$ 49,476
2	25	(2,186)	(2,161)	20,224	18,063
3					
4	9,849	3,945	13,794	53,745	67,539
5	527	19,010	19,537	-	19,537
6					
7	9,322	(15,065)	(5,743)	53,745	48,002
8					
9	Schedule M Adjustments:				
10	31	(31)	-	-	-
11	(10,703)	10,703	-	-	-
12					
13	(10,672)	10,672	-	-	-
14					
15	19,994	(25,737)	(5,743)	53,745	48,002
16					
17					
18	19,994	(25,737)	(5,743)	53,745	48,002
19	1,100	(1,416)	(316)	2,956	2,640
20					
21					
22					
23	1,100	(1,416)	(316)	2,956	2,640
24					
25	18,894	(24,321)	(5,427)	50,789	45,362
26	0.34	0.34	0.34	0.34	0.34
27	6,424	(8,269)	(1,845)	17,268	15,423
28					
29					
30					
31	6,424	(8,269)	(1,845)	17,268	15,423
32					
33	Summary:				
34	1,100	(1,416)	(316)	2,956	2,640
35	6,424	(8,269)	(1,845)	17,268	15,423
36					
37	\$ 7,524	\$ (9,685)	\$ (2,161)	\$ 20,224	\$ 18,063
38					
39					
40					

Supporting Schedules: B-1, 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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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/Deposits	(43)	240	197	197	
7						
8	Other Interest Expense - Intercompany	570	18,770	19,340	19,340	
9						
10	AFUDC					
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 527	\$ 19,010	\$ 19,537	\$ 19,537	\$ -

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 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				--
33					
34 Common Equity	-				--
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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 & Entertainment per below allocation	\$ 31	
2			
3	Total	\$ 31	\$ -
4			
5			
6			
7			
8			
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	1,371	
12	@50%	686	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/11 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	527.6	39
19	Marion County - Wastewater	76.2	6
20	Orange County - Water	298.5	22
21	Pasco County - Water	2,883.0	212
22	Pasco County - Wastewater	1,137.0	84
23	Pinellas County - Water	430.1	31
24	Seminole County - Water	2,592.5	191
25	Seminole County - Wastewater	1,375.5	101
26	TOTAL UIF	<u>9,320.4</u>	<u>495</u> <u>191</u>

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected
 Interim Final

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

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	\$ 415,201		\$ 415,201									
4	Book Depreciation and Amortization	525,753		525,753									
5													
6	Difference	(110,552)	-	(110,552)									
7													
8	Other Timing Differences (Itemize):												
9													
10	Tap Fees	-		-									
11	Deferred Maintenance Additions	15,050		15,050									
12	Deferred Maintenance Amortization	(7,024)		(7,024)									
13	Deferred Rate Case Additions	-		-									
14	Deferred Rate Case Amortization	(137,916)		(137,916)									
15	Organization Expense Amortization	4,172		4,172									
16	Bad Debts	2,094		2,094									
17	Other (See Note 1)	2,249		2,249									
18													
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,128)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)	
20													
21	State Tax Rate	0.055	0.055	0.055									
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)									
23	(Limited by NOL)												
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)									
25													
26	Timing Differences For Federal Taxes												
27	(Line 18 - 23)	(219,171)	-	(219,171)									
28	Federal Tax Rate	0.34	0.34	0.34									
29													
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)									
31													
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)									
33													
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)	

Notes:

- (1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.
- (2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.
- (3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
2	2009	978	10,505	11,483	3,955	23,101	27,056	(35,951)	(1,105,267)	(1,141,218)
3	2010	978	10,505	11,483	4,106	23,985	28,091	(15,719)	(973,238)	(988,957)
4	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
5										
6										
7		Account No. 4425 / 4375			Account No. 4427 / 4377					
8	Year	State	Federal	Total	State	Federal	Total			
9	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
10	2009	(23,012)	(134,429)	(157,441)	(1,486)	(8,675)	(10,161)			
11	2010	(20,720)	(121,038)	(141,758)	(267)	(1,553)	(1,820)			
12	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
13										
14										
15		Account No. 4433 / 4383			Account No. 4437 / 4387					
16	Year	State	Federal	Total	State	Federal	Total			
17	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
18	2009	(2,801)	(23,216)	(26,017)	(14,749)	(979,354)	(994,103)			
19	2010	(5,219)	(23,216)	(28,435)	4,277	(868,503)	(864,226)			
20	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
21										
22										
23		Account No. 4385 / 4435								
24	Year	State	Federal	Total						
25	2008	-	-	-						
26	2009	1,164	6,801	7,965						
27	2010	1,126	6,582	7,708						
28	2011	1,117	6,530	7,647						

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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 4419 (190.2011) Deferred State Tax - Other Tap Fees					Account No. 4421 (190.2012) - Deferred State 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	2008					978	2008					3,883
2	2009	978	-			978	2009	3,883	72			3,955
3	2010	978	-			978	2010	3,955	151			4,106
4	2011	978	-			978	2011	4,106	(12)			4,094
5												
6												
7												
8												
9												
10	2008					(19,740)	2008					(3,347)
11	2009	(19,740)	(3,272)			(23,012)	2009	(3,347)	1,861			(1,486)
12	2010	(23,012)	2,292			(20,720)	2010	(1,486)	1,219			(267)
13	2011	(20,720)	537			(20,183)	2011	(267)	(34)			(301)
14												
15												
16												
17												
18												
19	2008					(383)	2008					(15,120)
20	2009	(383)	(2,418)			(2,801)	2009	(15,120)	371			(14,749)
21	2010	(2,801)	(2,418)			(5,219)	2010	(14,749)	19,026			4,277
22	2011	(5,219)	(9)			(5,228)	2011	4,277	(59)			4,218
23												
24												
25												
26												
27												
28	2008					-						-
29	2009	-	1,164			1,164						1,164
30	2010	1,164	(38)			1,126						1,126
31	2011	1,126	(9)			1,117						1,117

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees							Account No. 4371 (190.1012) Deferred Federal 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	2008					10,505	2008					22,681
2	2009	10,505				10,505	2009	22,681	420			23,101
3	2010	10,505				10,505	2010	23,101	884			23,985
4	2011	10,505				10,505	2011	23,985	(68)			23,917
5												
6												
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case							Account No. 4377 (190.1021) Deferred Federal 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
7	2008					(115,312)	2008					(19,548)
8	2009	(115,312)	(19,117)			(134,429)	2009	(19,548)	10,873			(8,675)
9	2010	(134,429)	13,391			(121,038)	2010	(8,675)	7,122			(1,553)
10	2011	(121,038)	3,135			(117,903)	2011	(1,553)	(197)			(1,750)
11												
12												
13												
14												
15												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.							Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation					
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
16	2008					(23,216)	2008					(980,621)
17	2009	(23,216)	0			(23,216)	2009	(980,621)	1,267			(979,354)
18	2010	(23,216)	0			(23,216)	2010	(979,354)	110,851			(868,503)
19	2011	(23,216)	(102)			(23,318)	2011	(868,503)	(315)			(868,818)
20												
21												
22												
23												
24												
Account No. 4485 - Deferred Federal Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
25	2008					-						
26	2009		6,801			6,801						
27	2010	6,801	(219)			6,582						
28	2011	6,582	(52)			6,530						

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011
1	Prior	(18,612)	7,812	(10,800)	279	279	279
2	1981	(7,053)	2,862	(4,191)	106	106	106
3	1982	(18,745)	7,306	(11,439)	281	281	281
4	1983	(52,301)	19,625	(32,676)	785	785	785
5	1984	(37,642)	13,560	(24,082)	565	565	565
6	1985	(12,934)	4,462	(8,472)	194	194	194
7	1986	(9,723)	3,212	(6,511)	146	146	146
8					2,356	2,356	2,356
9			58,839	(98,171)	(95,815)	(93,459)	(91,103)
10							
11			Per Books	(102,883)	(102,098)	(99,742)	(88,747)
12							
13			Difference	(4,712)	(6,283)	(6,283)	2,356
14				See Note 1.	See Note 2.	See Note 3.	See Note 4.
15							
16							
17							
18							

							Allocation to Counties		
		Amount Realized		Amortization				12/31/11 ERCs	Allocation
	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance			
19									
20							Marion	603.8	(5,902)
21							Orange	298.5	(2,918)
22	2008					(98,171)	Pasco	4,020.0	(39,294)
23	2009	(98,171)		2,356		(95,815)	Pinellas	430.1	(4,204)
24	2010	(95,815)		2,356		(93,459)	Seminole	3,968.0	(38,786)
25	2011	(93,459)		2,356		(91,103)	TOTAL	9,320.4	(91,103)
26									
27									
28									

- Notes:
- 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
 - 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
 - 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
 - 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt			%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	<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
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest
 23 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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

COST OF CAPITAL

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	290,834	45.94%	6.65%	3.05%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	289,210	45.68%	10.36%	4.73%
5	Customer Deposits	3,288	0.52%	6.00%	0.03%
6	Tax Credits - Zero Cost	4,258	0.67%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	45,503	7.19%		
9	Other (Explain)	-			
10					
11	Total	<u>633,093</u>	<u>100.00%</u>		<u>7.81%</u>

Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.
2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(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	(179,709,166)	50.14%	290,834	
2	Short Term Debt	-	-	-	-		-	
3	Preferred Stock				-		-	
4	Common Equity	178,777,166	177,005,102	179,029,269	(178,740,059)	49.86%	289,210	
5	Customer Deposits	2,923	3,574	3,288	-	n/a	3,288	
6	Tax Credits - Zero Cost	4,313	4,204	4,258	-	n/a	4,258	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes	45,632	43,958	45,503	-	n/a	45,503	
9	Other (Explain)				-		-	
10								
11	Total	<u>358,830,034</u>	<u>357,056,838</u>	<u>359,082,318</u>	<u>(358,449,225)</u>	<u>100.00%</u>	<u>633,093</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.							

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Markwell

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 - Pinellas County

Schedule D-4

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Kirsten E. Markwell

Historical 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.

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/11	(5) Effective Cost Rate
1	Chase	-	Revolving Line of Credit	N/A	
2					
3	Total	-		-	
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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Markwell

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/11	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	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	6.58% note, due in	7/19/2006 -	180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
2	installments	7/19/2035										
3	beginning 2017											
4												
5	Total		180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule D-6
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	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 - Pinellas County

Schedule: D-7

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-10				2,923
2	Jan-11	2,923	162	59	3,026
3	Feb-11	3,026	125	83	3,068
4	Mar-11	3,068	203	103	3,168
5	Apr-11	3,168	140	115	3,193
6	May-11	3,193	179	93	3,279
7	Jun-11	3,279	161	133	3,307
8	Jul-11	3,307	156	104	3,359
9	Aug-11	3,359	193	123	3,429
10	Sep-11	3,429	136	121	3,444
11	Oct-11	3,444	138	112	3,470
12	Nov-11	3,470	153	113	3,510
13	Dec-11	3,510	159	95	3,574
14					
15				Thirteen Month Average	\$ 3,288

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 1
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential - Base Facility Charge</u>					
2	5/8" Residential	\$7.30	\$7.33	\$7.12	\$7.17	\$12.32
3	1" Residential	\$18.25	\$18.32	\$17.79	\$17.93	\$30.81
4	1.5" Residential	\$36.50	\$36.65	\$35.58	\$35.85	\$61.60
5	2" Residential	\$58.40	\$58.64	\$56.94	\$57.38	\$98.60
6	3" Residential	\$116.80	\$117.28	\$113.87	\$114.75	\$197.17
7	4" Residential	\$182.50	\$183.25	\$177.92	\$179.29	\$308.07
8	6" Residential	\$365.00	\$366.50	\$355.84	\$358.58	\$616.15
9						
10	<u>General Service - Base Facility Charge</u>					
11	5/8" General Service	\$7.30	\$7.33	\$7.12	\$7.17	\$12.32
12	1" General Service	\$18.25	\$18.32	\$17.79	\$17.93	\$30.81
13	1.5" General Service	\$36.50	\$36.65	\$35.58	\$35.85	\$61.60
14	2" General Service	\$58.40	\$58.64	\$56.94	\$57.38	\$98.60
15	3" General Service	\$116.80	\$117.28	\$113.87	\$114.75	\$197.17
16	4" General Service	\$182.50	\$183.25	\$177.92	\$179.29	\$308.07
17	6" General Service	\$365.00	\$366.50	\$355.84	\$358.58	\$616.15
18						
19	<u>Multi-Residential Service - Base Facility Charge</u>					
20	5/8" Multi-Residential Service	\$7.30	\$7.33	\$7.12	\$7.17	\$12.32
21	1" Multi-Residential Service	\$18.25	\$18.32	\$17.79	\$17.93	\$30.81
22	1.5" Multi-Residential Service	\$36.50	\$36.65	\$35.58	\$35.85	\$61.60
23	2" Multi-Residential Service	\$58.40	\$58.64	\$56.94	\$57.38	\$98.60
24	3" Multi-Residential Service	\$116.80	\$117.28	\$113.87	\$114.75	\$197.17
25	4" Multi-Residential Service	\$182.50	\$183.25	\$177.92	\$179.29	\$308.07
26	6" Multi-Residential Service	\$365.00	\$366.50	\$355.84	\$358.58	\$616.15
27						
28	<u>Gallage Charge (per 1,000 Gallons)</u>					
29	Residential - First 3,000 gallons	\$3.95	\$3.97	\$3.91	\$3.94	\$6.77
30	Residential - in excess of 3,000 gallons	\$4.39	\$4.41	\$4.35	\$4.38	\$7.53
31	General Service	\$4.10	\$4.12	\$4.00	\$4.03	\$6.92
32	Multi Residential	\$4.10	\$4.12	\$4.00	\$4.03	\$6.92

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] Sewer []

Schedule E-2
 Page 1 of 2
 Preparer: Kirsten Markwell

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

(1) Line No.	(2) Class/Meter Size	(3) Total Bills for Rates Effective 10/19/10	(4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	(5) Test Year Rates Effective 10/19/10	(6) Test Year Revenues for Rates Eff. 10/19/10	(7) Total Bills for Rates Effective 02/23/11	(8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	(9) Test Year Rates Effective 02/23/11	(10) Test Year Revenues for Rates Eff. 2/23/11	(11) Total Bills for Rates Effective 07/21/11	(12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	(13) Test Year Rates Effective 07/21/11	(14) Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	987		\$7.30	\$7,205	2,473		\$7.33	\$18,127			\$7.12	\$0
3	1" Residential	19		\$18.25	\$347	45		\$18.32	\$824			\$17.79	\$0
4	Total Residential	<u>1,006</u>			<u>\$7,552</u>	<u>2,518</u>			<u>\$18,951</u>	<u>-</u>			<u>\$0</u>
5													
6	Gallonge Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-3,000 Gallons		1,832	\$3.95	\$7,236		4,145	\$3.97	\$16,456			\$3.91	\$0
9	Over 3,000 Gallons		550	\$4.39	\$2,415		1,524	\$4.41	\$6,721			\$4.35	\$0
10	5/8" Residential Total Gallons		<u>2,382</u>		<u>\$9,651</u>		<u>5,669</u>		<u>\$23,176</u>				<u>\$0</u>
11													
12	1" Residential												
13	0-3,000 Gallons		32	\$3.95	\$126		67	\$3.97	\$266			\$3.91	\$0
14	Over 3,000 Gallons		4	\$4.39	\$18		2	\$4.41	\$9			\$4.35	\$0
15	1" Residential Total Gallons		<u>36</u>		<u>\$144</u>		<u>69</u>		<u>\$275</u>				<u>\$0</u>
16													
17	Total Residential Service	<u>1,006</u>	<u>2,418</u>		<u>\$17,347</u>	<u>2,518</u>	<u>5,738</u>		<u>\$42,403</u>	<u>-</u>	<u>-</u>		<u>\$0</u>
18													
19	Average Residential Bill				<u>\$17.24</u>				<u>\$16.84</u>				<u>\$0.00</u>
20													
21	General Service - Base Charge												
22	5/8" General Service	4		\$7.30	\$29	10		\$7.33	\$73			\$7.12	\$0
23	1" General Service	2		\$18.25	\$37	5		\$18.32	\$92			\$17.79	\$0
24	2" General Service	6		\$58.40	\$350	15		\$58.64	\$880			\$56.94	\$0
25	Total General Service	<u>12</u>			<u>\$416</u>	<u>30</u>			<u>\$1,045</u>	<u>0</u>			<u>\$0</u>
26													
27	Gallonge Charge (per 1,000 Gallons)												
28	5/8" General Service		-	\$4.10	\$0		-	\$4.12	\$0			\$4.00	\$0
29	1" General Service		-	\$4.10	\$0		1	\$4.12	\$4			\$4.00	\$0
30	2" General Service		257	\$4.10	\$1,054		457	\$4.12	\$1,883			\$4.00	\$0
31	Total		<u>257</u>		<u>\$1,054</u>		<u>458</u>		<u>\$1,887</u>				<u>\$0</u>
32													
33	Total General Service	<u>12</u>	<u>257</u>		<u>\$1,470</u>	<u>30</u>	<u>458</u>		<u>\$2,931</u>	<u>-</u>	<u>-</u>		<u>\$0</u>
34													
35	Average General Service Bill				<u>\$122.48</u>				<u>\$97.72</u>				<u>\$0.00</u>
36													
37	Total Miscellaneous Service Charge Revenues				<u>\$160</u>				<u>\$513</u>				
38													
39	Total Above Calculations				<u>\$18,977</u>				<u>\$45,847</u>				<u>\$0</u>
40													
41	Total Per Books				<u>\$6,372</u>				<u>\$48,134</u>				
42	Adjustment to Remove Accrual Included in Per Books Balance				<u>\$1,600</u>				<u>(\$468)</u>				<u>\$0</u>
43	Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011				<u>\$10,635</u>								
44	Total Adjusted Books				<u>\$18,607</u>				<u>\$47,666</u>				<u>\$0</u>
45													
46	Difference				<u>\$370</u>				<u>(\$1,819)</u>				<u>\$0</u>
47													
48	Percentage Difference				<u>1.99%</u>				<u>-3.82%</u>				<u>0%</u>

Company: Utilities, Inc. of Florida, Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] Sewer []

Schedule E-2
 Page 2 of 2
 Preparer: Kirsten Markwell

ocurred during the test year, a revenue calculation must be made for each period.

(1)	(2)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Line No.	Class/Meter Size	Total Bills for Rates Effective 07/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Effective 07/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge										
2	5/8" Residential	2,464		\$7.17	\$17,667	5,924		\$42,999	\$42,475	\$12.32	\$72,984
3	1" Residential	45		\$17.93	\$807	109		\$1,978	\$1,954	\$30.81	\$3,358
4											
5	Total Residential	2,509			\$18,474	6,033		\$44,977	\$44,429		\$76,342
6	Gallonge Charge (per 1,000 Gallons)										
7	5/8" Residential										
8	0-3,000 Gallons		3,266	\$3.94	\$12,868		9,243	\$36,560	\$36,417	\$6.77	\$62,575
9	Over 3,000 Gallons		1,221	\$4.38	\$5,348		3,295	\$14,483	\$14,432	\$7.53	\$24,811
10	5/8" Residential Total Gallons		4,487		\$18,216		12,538	\$51,043	\$50,850		\$87,386
11											
12	1" Residential										
13	0-3,000 Gallons		71	\$3.94	\$280		170	\$672	\$670	\$6.77	\$1,151
14	Over 3,000 Gallons		11	\$4.38	\$48		17	\$75	\$74	\$7.53	\$128
15	1" Residential Total Gallons		82		\$328		187	\$747	\$744		\$1,279
16											
17	Total Residential Service	2,509	4,569		\$37,018	6,033	12,725	\$96,767	\$96,023		\$165,007
18											
19	Avera				\$14.75			\$16.04	\$15.92		\$27.35
20											
21	General Service - Base Charge										
22	5/8" General Service	10		\$7.17	\$72	24		\$174	\$172	\$12.32	\$296
23	1" General Service	5		\$17.93	\$90	12		\$218	\$215	\$30.81	\$370
24	2" General Service	15		\$57.38	\$861	36		\$2,091	\$2,066	\$98.60	\$3,550
25	Total General Service	30			\$1,022	72		\$2,483	\$2,453		\$4,215
26											
27	Gallonge Charge (per 1,000 Gallons)										
28	5/8" General Service		-	\$4.03	\$0		-	\$0	\$0	\$6.92	\$0
29	1" General Service		-	\$4.03	\$0		1	\$4	\$4	\$6.92	\$7
30	2" General Service		665	\$4.03	\$2,680		1,379	\$5,616	\$5,557	\$6.92	\$9,543
31	Total		665		\$2,680		1,380	\$5,621	\$5,561		\$9,550
32											
33	Total General Service	30	665		\$3,702	72	1,380	\$8,103	\$8,014		\$13,765
34											
35	Average C				\$123.40			\$112.55	\$111.31		\$191.18
36											
37	Total Miscellaneous Service Charge Revenues				\$291			\$964	\$964		\$964
38											
39	Total Above Calculations				\$41,011			\$105,834	\$105,002		\$179,736
40											
41	Total Per Books				\$41,289			\$95,795			
42	Adjustment to Remove Accrual Included in Per Books Balance				(\$373)			\$759			
43	Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011							\$10,635			
44	Total Adjusted Books				\$40,916			\$107,189		Total Required Revenues	\$179,736
45											
46	Difference				\$94			(\$1,355)	Difference		(\$0)
47											
48	Percentage Difference				0.23%			-1.26%	Percentage Difference		0.00%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Water [x] or Sewer []

Schedule E-3
 Page 1 of 1
 Preparer: Darrien Pitts

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	502	-	6	-	-	508
2	February	504	-	6	-	-	510
3	March	505	-	6	-	-	511
4	April	502	-	6	-	-	508
5	May	506	-	6	-	-	512
6	June	505	-	6	-	-	511
7	July	500	-	6	-	-	506
8	August	502	-	6	-	-	508
9	September	501	-	6	-	-	507
10	October	501	-	6	-	-	507
11	November	504	-	6	-	-	510
12	December	501	-	6	-	-	507
13							
14	Total	6,033	-	72	-	-	6,105

WASTEWATER

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

Company: Utilities, Inc. of Florida - Pinellas County

Florida Public Service Commission

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule E-4

Interim Final

Page 1 of 1

Historical Projected

Water or Sewer

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost	\$21.00	\$42.00
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The proposed changes in the above fees mirror the charges allowed in the company's previous rate filing, Docket No. 090462-WS. The change was inadvertently not made to the company's water tariffs.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule E-5

Docket No.: 120209-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Preparer: Darrien Pitts

Historical [x] Projected []

Water [x] or 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 Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 669.00		\$ 165.00	\$ 130.00	\$ 964.00
2					
3					
4					<u>\$ 964.00</u>
5	Other Charges as follows:				
6	NSF Check Charge			130.00	
7	Meter Test Fees				
8	Tampering Charge				
9	Total			<u>\$ 130.00</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County

Schedule E-6

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Interim Final

Preparer: Nicole Winans

Historical 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	Spr Cent 250	152 Independence Boulevard	1
2	4.50	Kennedy	K10	271 Independence Boulevard	1
3	4.50	Mueller	Improved	61 Harbor Way @ Colonial	1
4	4.50	Mueller	Improved	151 Philadelphia Way	1
5	5.25	Waterous	Pacer	Liberty @ Colonial Boulevard	1
6				Total	5

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-7
 Page 1 of 1

Preparer: Darrien Pitts

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, Pinellas County, does not have any private fire protection in this area; therefore this schedule is not applicable.		
2			

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule E-8
Page 1 of 1

Preparer: Darrien Pitts

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, Pinellas County, does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-9
 Page 1 of 1

Preparer: Darrien Pitts

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, Pinellas County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				
2					

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Darrien Pitts

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 - Pinellas 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 - Pinellas County

Schedule E-11

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

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

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Preparer: Darrien Pitts

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Water [x] or Sewer [x]

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, Pinellas 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 - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Darrien Pitts

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
1	Utilities, Inc. of Florida, Pinellas 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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Water [X] or Sewer [X]

Schedule: E-14
Page 1 of 1
Preparer: Darrien Pitts

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 (Lake Tarpon - 637)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 (see note)	(3) Gallons Sold *	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water (see note)
Jan-11	1.866	-	1.366	0.0001	0.500	26.8%
Feb-11	1.839	-	1.323	0.0002	0.516	28.1%
Mar-11	2.068	0.0030	1.377	0.0015	0.693	33.4%
Apr-11	1.799	-	1.394	0.0007	0.405	22.5%
May-11	1.708	-	1.335	0.0001	0.373	21.8%
Jun-11	1.510	0.0020	1.180	0.0026	0.329	21.8%
Jul-11	1.354	0.0010	0.890	0.0186	0.446	32.9%
Aug-11	1.271	-	1.002	0.0067	0.262	20.6%
Sep-11	1.019	-	0.958	0.0121	0.049	4.8%
Oct-11	1.259	0.0029	0.823	0.0051	0.433	34.3%
Nov-11	1.392	0.0028	1.235	0.0002	0.160	11.5%
Dec-11	1.520	-	1.216	0.0051	0.299	19.6%
Total	18.605	0.0117	14.100	0.053	4.464	24.0%

(Above data in millions of gallons)

NOTE: Purchases are from Pinellas County. The purchased gallons are shown in the month in which they were billed which is not necessarily the month in which they were received.

Reconciliation of gallons sold: Sch F-1 and F-9 are the same. They differ from Sc E-2 by 181,672 gallons or 1.3%. The difference appears to be due to Schedule E-2 being based on the billing analysis in which gallons are rounded to the nearest 1 MG block, whereas Schedules F-1 and F-9 are based on actual gallons sold.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - Water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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 (Max Day per CUP) on the DEP operating or construction permit, provide an explanation.		361,000
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>1/4/2011</u>	<u>90,000</u>
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>3/22/011</u> (2) <u>3/15/2011</u> (3) <u>3/8/2011</u> (4) <u>3/1/2011</u> (5) <u>3/3/2011</u>	<u>79,000</u> <u>81,000</u> <u>82,000</u> <u>86,000</u> <u>87,000</u>
	AVERAGE	<u>83,000</u>
4 Average Daily Flow (includes purchases)	Max Month Annual	<u>66,710</u> <u>51,005</u>
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 (Lake Tarpon - 637)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 (Lake Tarpon - 637)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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	500 gpm
Firm Reliable well pumping capacity (largest well out), gpm	0 gpm
Ground storage capacity, gal.	0 gallons
Usable ground storage (90%), gal.	0 gallons
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.	0 gallons
High service pumping capacity	0 gpm
Maximum day demand,	90,000 gpd
Peak hour demand = 2x max day/1440	125 gpm
Fire flow requirement	0 gpd
Unaccounted for water 23.98% of water pumped	8 gpm
Acceptable unaccounted for 10.00%	4 gpm
Excess unaccounted for	5 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	125 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	5 gpm
E =	Firm Reliable Capacity	0 gpm

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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

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

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

NOT APPLICABLE - Water System Only

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% used & useful. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	(4) Ending	(4) Average					
1	2007	505	505	505	15,289,988	30,277	16,050,103	530	
2	2008	505	505	505	14,994,431	29,692	15,791,984	532	0.33%
3	2009	505	503	504	13,256,447	26,302	14,525,357	552	3.83%
4	2010	503	506	505	13,299,657	26,362	14,397,127	546	-1.11%
5	2011	506	501	504	12,720,022	25,263	14,099,672	558	2.19%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>1.31%</u>	

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

	X	Y
Constant:	522.605725	1 530
X Coefficient:	7.02814652	2 532
R^2:	0.80769747	3 552
		4 546
		5 558
		10 593

Five year growth 35 Ercs
 Annual average growth 6.96 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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)									

INTERIM RATE
SCHEDULES

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	528,337	17,622	(A)	545,959	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	6,258	-		6,258	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7 Int.
6						
7	Construction Work in Progress	-	-		-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(160,642)	11,188	(B)	(149,454)	A-9, A-3 Int.
10						
11	Less: CIAC	(138,847)	-		(138,847)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	82,734	(28,977)	(C)	53,757	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	-	21,533	(F)	21,533	A-17, A-3 Int.
22						
23	Total Rate Base	317,840	21,366		339,206	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
1	(A) <u>Utility Plant</u>	
2	<u>1. Utility Plant in Service</u>	
3	(a) To correct parent company transportation allocations during the year based on ERCs	(12,297)
4	To correct parent company other allocations during the year based on ERCs	8,000
5	See Schedule A5, column (3) for detail accounts and amounts	
6	Total Allocation Adjustments	<u>(4,297)</u>
7		
8	(b) Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011	21,919
9	See Schedule A5, column (4) for detail accounts and amounts	-
10	Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011	<u>21,919</u>
11		
12	Total Adjustments to Utility Plant in Service	<u><u>17,622</u></u>
13		
14	(B) <u>Accumulated Depreciation</u>	
15	<u>1. Utility Plant in Service</u>	
16	(a) To correct parent company transportation allocations during the year based on ERCs	(12,633)
17	To correct parent company other allocations during the year based on ERCs	(16,460)
18	See Schedule A9, column (3) for detail accounts and amounts	
19	Total Allocation Adjustments	<u>(29,093)</u>
20		
21	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	17,905
22	See Schedule A9, column (4) for detail accounts and amounts	
23	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	<u>17,905</u>
24		
25	Total adjustments to UPIS Accumulated Depreciation	<u><u>(11,188)</u></u>
26		
27	(C) <u>Accumulated Amortization of CIAC</u>	
28	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(28,977)
29	See Schedules A14, page 2 of 2, column (16)	
30	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	<u>(28,977)</u>
31		
32	(D) <u>Adjustments to Schedule A-18 affecting Working Capital</u>	Total W & S
33	<u>Deferred Rate Case Expense Average Balance</u>	
34	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper	
35	average balance for the test year.	<u>(277,718)</u>
36		
37	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized	
38	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828
39	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)
40	Net Adjustment to Deferred Rate Case Expense Balance	<u>1,467</u>
41		
42	3. Previous Rate Case	
43	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552
44		
45		
46	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were	
47	effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a	
48	13-month average accumulated amortization for the test year of \$50,592.	(50,592)
49	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	<u>252,960</u>
50		
51	Net Adjustments to Deferred Rate Case Expense	<u><u>(23,291)</u></u>
52		
53	<u>Other Miscellaneous Deferred Debits</u>	
54	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and	
55	related Accumulated Amortization	5
56		
57	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related	
58	Accumulated Amortization	169
59		
60	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent	
61	Heights and Davis Shores	9,424
62		
63	Net Adjustments to Other Miscellaneous Deferred Debits	<u>9,598</u>
64		
65	Total Adjustments to Schedule A-18	<u><u>(13,693)</u></u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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
(E)	Adjustments to Schedule A-19	
1.	Adjustments to Accumulated Deferred Investment Tax Credit	(3,686)
2.	Adjustments to Notes & Accounts Payable - Associated Companies	(10,007)
	Total Adjustments to Schedule A-19	<u>(13,693)</u>
(F)	Working Capital Adjustment Per Schedule A-17	<u>21,533</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim Final

Historic or Projected

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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	95,795	9,207	105,002	18,966	(A) 123,968	B-4, B-3 Int.
2							
3	Operation & Maintenance	63,729	2,671	66,400		(B) 66,400	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	18,945	(3,388)	15,557		(C) 15,557	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	
8							
9	Taxes Other Than Income	3,273	5,979	9,251	853	(D) 10,104	B-15, B-3 Int.
10							
11	Provision for Income Taxes	25	1,501	1,526	6,816	(E) 8,342	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	85,971	6,763	92,734	7,669	100,403	
14							
15	NET OPERATING INCOME	9,824	2,444	12,268	11,297	23,565	
16							
17							
18	RATE BASE	317,840	21,366	339,206		339,206	
19							
20							
21	RATE OF RETURN	3.09 %		3.62 %		6.95 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] or Projected []
 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.

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 1 of 2

Preparer: Kirsten Markwell

Line No.	Description	Water
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 prior to adjustments	95,795
6	Adjustment to remove Accrued Revenues per B4	759
7	Adjustment to remove the effect of the refund of 2010 Revenues, booked on 1/2011	10,635
8	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>107,189</u>
9		
10	(2) Annualized Revenue	
11	To calculate test year revenues based on most current rates during the test year	
12	Annualized water revenues per Schedule E-2, p 2	\$105,002
13	Test Year Adjusted Revenues net of Accrual per above	<u>107,189</u>
14	Adjustment required to annualize revenues	<u>(\$2,187)</u>
15		
16	<u>Pro-Forma Adjustments</u>	
17	(3) <u>Revenue Increase</u>	
18	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim	<u>18,966</u>
19		
20	<u>Total Adjustments to Revenues</u>	<u><u>28,173</u></u>
21		
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
23	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B5,	
24	column (3) for detail accounts and amounts	<u>(558)</u>
25	Total parent companies allocation correction	<u>(558)</u>
26		
27	(2) Adjustments to Amortization of Deferred Assets	
28	(a) Adjustments to Rate Case Expense	
29	To adjust previous rate case amortization to approved yearly amount	
30	Per Order No. PSC-10-0585-PAA-WS	3,425
31	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole	-
32	666 - Regulatory Commission Expense - Rate Case Amort. Adjustment	<u>3,425</u>
33		
34	(3) 618 Chemicals	
35	To transfer from Pasco County 11.5% of the costs of shared invoice Doc # 380874	22
36	To transfer to Pasco County 88.5% of the costs of shared invoice Doc # 403850	<u>(218)</u>
37	Total Chemical Adjustments - See B5, column (5)	<u>(196)</u>
38		
39	<u>Total Adjustments to O&M Expenses</u>	<u><u>2,671</u></u>
40		
41	(C) <u>Adjustments to Depreciation Expense:</u>	
42	(1) (a) To correct parent company transportation allocations	(431)
43	(b) To correct parent company other allocations during the year based on ERCs	<u>(672)</u>
44	(See Schedule B13, column (3) for account breakdown)	<u>(1,103)</u>
45		
46	(2) To rollforward depreciation expense & correct depreciation rates	<u>(2,285)</u>
47	(See Schedule B13, column (4) for account breakdown)	
48		
49	<u>Total Adjustments to Depreciation Expenses</u>	<u><u>(3,388)</u></u>
50		
51	(D) <u>Taxes Other Than Income (TOTI)</u>	
52	Test Year Adjustments	
53		
54	(1) Personal Property Tax	
55	(a) To record the 2012 Personal Property Tax bill inadvertently charge to Pasco County	1,254
56	Total Personal Property Tax Adjustment	<u>1,254</u>

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected
 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.

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 2 of 2

Preparer: Kirsten Markwell

Line No.	Description	Water
1	(2) Regulatory Assessment Fees (RAF)	
2	(a) Calculate RAFs based on Adjusted Test Year Revenues	
3	Test Year Adjusted Revenues	107,189
4	(b) Calculate RAFs for Annualized Revenues	
5	Annualized Revenues Adjustment	(2,187)
6	Total Test Year Adjusted Revenues	105,002
7	RAF Rate	0.045
8	Adjusted Test Year RAF	4,725
9		
10	Total Test Year Adjustments to TOTI	5,979
11		
12		
13	Pro Forma Adjustments	
14	(6) Regulatory Assessment Fees (RAF)	
15	(a) Calculate RAFs on Additional Revenues Requested	
16	Additional Revenues Requested	18,966
17	RAF Rate	4.5%
18	Adjustment to RAF	853
19		
20	Total Adjustments to TOTI	6,832
21		
22	(E) <u>Provision for Income Taxes</u>	
23	(1) To calculate adjusted taxes prior to revenue increase	1,526
24		
25	(2) To calculate additional taxes due to requested revenue adjustments	6,816
26		
27	Total Adjustments to Provision for Income Taxes	8,342
28		
29		
30		

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-1 Int.

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	-	2,858	391	24	3,273
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Personal Property Tax					
6	Adjustments to personal property taxes per B-3			1,254		1,254
7						
8	2. Regulatory Assessment Fees					
9	Calculation of RAFs based on Adjusted and Annualized Test Year	4,725				4,725
10	Revenues per B-3					
11						
12	Adjusted Test Year TOTI - Water	4,725	2,858	1,645	24	9,251
13						
14	PRO FORMA ADJUSTMENTS					
15	3. Regulatory Assessment Fees					
16	a. Adjust for additional revenues requested	853				853
17						
18	Total Taxes Other than Income - Water	5,578	2,858	1,645	24	10,104

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] or Projected []
Interim [X] Final []

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

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)	\$ 11,551	\$ (3,209)	\$ 8,342	\$ 8,342	\$ -
2							
3	Deferred Income Tax Expense	C-5(I)	(4,027)	4,027	-	-	-
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		\$ 7,524	\$ 818	\$ 8,342	\$ 8,342	\$ -

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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	\$ 9,824	\$ 2,444	\$ 12,268	\$ 11,297	\$ 23,565
2	25	1,501	1,526	6,816	8,342
3				0	
4	9,849	3,945	13,794	18,113	31,907
5	527	9,211	9,738	-	9,738
6				0	
7	9,322	(5,266)	4,056	18,113	22,169
8	Schedule M Adjustments:				
9					
10	31	(31)	-	-	-
11	(10,703)	10,703	-	-	-
12					
13	(10,672)	10,672	-	-	-
14					
15	19,994	(15,938)	4,056	18,113	22,169
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	19,994	(15,938)	4,056	18,113	22,169
19	1,100	(877)	223	996	1,219
20	Limited by NOL				
21	Credits				
22					
23	1,100	(877)	223	996	1,219
24					
25	18,894	(15,061)	3,833	17,117	20,950
26	0.34	0.34	0.34	0.34	0.34
27					
28	6,424	(5,121)	1,303	5,820	7,123
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	6,424	(5,121)	1,303	5,820	7,123
33					
34	Summary:				
35	1,100	(877)	223	996	1,219
36	6,424	(5,121)	1,303	5,820	7,123
37					
38	\$ 7,524	\$ (5,998)	\$ 1,526	\$ 6,816	\$ 8,342
39					
40					
41					
42					

Supporting Schedules: B-1 (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

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Schedule: C-3 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell

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	(43)	240	197	197	
7						
8	Other Interest Expense - Intercompany	570	8,971	9,541	9,541	
9						
10	AFUDC	-	-	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 527	\$ 9,211	\$ 9,738	\$ 9,738	\$ -

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

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

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

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected
 Interim Final

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell

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	\$ 415,201	\$ -	\$ 415,201								
4	Book Depreciation and Amortization	525,753	-	525,753								
5												
6	Difference	(110,552)	-	(110,552)								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	-	-	-								
11	Deferred Maintenance Additions	15,050	-	15,050								
12	Deferred Maintenance Amortization	(7,024)	-	(7,024)								
13	Deferred Rate Case Additions	-	-	-								
14	Deferred Rate Case Amortization	(137,916)	-	(137,916)								
15	Organization Expense Amortization	4,172	-	4,172								
16	Bad Debts											
17	Other (See Note 1)	2,249	-	2,249								
18												
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,898)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)
20												
21	State Tax Rate	0.055	0.055	0.055								
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)								
23	(Limited by NOL)	-	-	-								
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)								
25												
26	Timing Differences For Federal Taxes											
27	(Line 18 - 23)	(219,171)	-	(219,171)								
28	Federal Tax Rate	0.34	0.34	0.34								
29												
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)								
31												
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)								
33												
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)
35												
36												
37	Notes:											
38	(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book											
39	depreciation on the Company's tax schedule and the Company's books.											
40	(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have											
41	not been included in the above schedule.											
42	(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have											
43	not been included in the above schedule.											

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	143,479	42.30%	6.65%	2.81%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	142,678	42.06%	9.69%	4.08%
5	Customer Deposits	3,288	0.97%	6.00%	0.06%
6	Tax Credits - Zero Cost	4,258	1.26%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	45,503	13.41%		
9	Other (Explain)	-			
10					
11	Total	<u>339,206</u>	<u>100.00%</u>		<u>6.95%</u>

Notes:

- The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.
- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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 - Pinellas County
Docket No.: 120209-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(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	(179,856,521)	50.14%	143,479	
2	Short Term Debt	-	-	-	-		-	
3	Preferred Stock	-	-	-	-		-	
4	Common Equity	178,777,166	177,005,102	179,029,269	(178,886,591)	49.86%	142,678	
5	Customer Deposits	2,923	3,574	3,288	-	n/a	3,288	
6	Tax Credits - Zero Cost (see note 2)	4,313	4,204	4,258	-	n/a	4,258	
7	Tax Credits - Weighted Cost	-	-	-	-		-	
8	Accumulated Deferred Income Taxes (see note 2)	45,632	43,958	45,503	-	n/a	45,503	
9	Other (Explain)	-	-	-	-		-	
10								
11	Total	<u>358,830,034</u>	<u>357,056,838</u>	<u>359,082,318</u>	<u>(358,743,112)</u>	<u>100.00%</u>	<u>339,206</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.							

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-1 Interim
 Page 1 of 1
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Current Rates Effective 7.26.2011	Proposed Rates
1	<u>Residential - Base Facility Charge</u>					
2	5/8" Residential	\$7.30	\$7.33	\$7.12	\$7.17	\$8.48
3	1" Residential	\$18.25	\$18.32	\$17.79	\$17.93	\$21.20
4	1.5" Residential	\$36.50	\$36.65	\$35.58	\$35.85	\$42.39
5	2" Residential	\$58.40	\$58.64	\$56.94	\$57.38	\$67.84
6	3" Residential	\$116.80	\$117.28	\$113.87	\$114.75	\$135.67
7	4" Residential	\$182.50	\$183.25	\$177.92	\$179.29	\$211.98
8	6" Residential	\$365.00	\$366.50	\$355.84	\$358.58	\$423.95
9						
10	<u>General Service - Base Facility Charge</u>					
11	5/8" General Service	\$7.30	\$7.33	\$7.12	\$7.17	\$8.48
12	1" General Service	\$18.25	\$18.32	\$17.79	\$17.93	\$21.20
13	1.5" General Service	\$36.50	\$36.65	\$35.58	\$35.85	\$42.39
14	2" General Service	\$58.40	\$58.64	\$56.94	\$57.38	\$67.84
15	3" General Service	\$116.80	\$117.28	\$113.87	\$114.75	\$135.67
16	4" General Service	\$182.50	\$183.25	\$177.92	\$179.29	\$211.98
17	6" General Service	\$365.00	\$366.50	\$355.84	\$358.58	\$423.95
18						
19	<u>Multi-Residential Service - Base Facility Charge</u>					
20	5/8" Multi-Residential Service	\$7.30	\$7.33	\$7.12	\$7.17	\$8.48
21	1" Multi-Residential Service	\$18.25	\$18.32	\$17.79	\$17.93	\$21.20
22	1.5" Multi-Residential Service	\$36.50	\$36.65	\$35.58	\$35.85	\$42.39
23	2" Multi-Residential Service	\$58.40	\$58.64	\$56.94	\$57.38	\$67.84
24	3" Multi-Residential Service	\$116.80	\$117.28	\$113.87	\$114.75	\$135.67
25	4" Multi-Residential Service	\$182.50	\$183.25	\$177.92	\$179.29	\$211.98
26	6" Multi-Residential Service	\$365.00	\$366.50	\$355.84	\$358.58	\$423.95
27						
28	<u>Gallonge Charge (per 1,000 Gallons)</u>					
29	Residential - First 3,000 gallons	\$3.95	\$3.97	\$3.91	\$3.94	\$4.66
30	Residential - in excess of 3,000 gallons	\$4.39	\$4.41	\$4.35	\$4.38	\$5.18
31	General Service	\$4.10	\$4.12	\$4.00	\$4.03	\$4.76
32	Multi Residential	\$4.10	\$4.12	\$4.00	\$4.03	\$4.76

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water Sewer

Schedule E-2 Interim
 Page 1 of 2
 Preparer: Kirsten Markwell

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) Total Bills for Rates Effective 10/19/10	(4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	(5) Test Year Rates Effective 10/19/10	(6) Test Year Revenues for Rates Eff. 10/19/10	(7) Total Bills for Rates Effective 02/23/11	(8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	(9) Test Year Rates Effective 02/23/11	(10) Test Year Revenues for Rates Effective 2/23/11	(11) Total Bills for Rates Effective 07/21/11	(12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	(13) Test Year Rates Effective 07/21/11
1	Residential - Base Charge											
2	5/8" Residential	987		\$7.30	\$7,205	2,473		\$7.33	\$18,127			\$7.12
3	1" Residential	19		\$18.25	\$347	45		\$18.32	\$824			\$17.79
4	Total Residential	<u>1,006</u>			<u>\$7,552</u>	<u>2,518</u>			<u>\$18,951</u>	<u>-</u>		
5												
6	Gallage Charge (per 1,000 Gallons)											
7	5/8" Residential											
8	0-3,000 Gallons		1,832	\$3.95	\$7,236		4,145	\$3.97	\$16,456			\$3.91
9	Over 3,000 Gallons		550	\$4.39	\$2,415		1,524	\$4.41	\$6,721			\$4.35
10	5/8" Residential Total Gallons		<u>2,382</u>		<u>\$9,651</u>		<u>5,669</u>		<u>\$23,176</u>			
11												
12	1" Residential											
13	0-3,000 Gallons		32	\$3.95	\$126		67	\$3.97	\$266			\$3.91
14	Over 3,000 Gallons		4	\$4.39	\$18		2	\$4.41	\$9			\$4.35
15	1" Residential Total Gallons		<u>36</u>		<u>\$144</u>		<u>69</u>		<u>\$275</u>			
16												
17	Total Residential Service	<u>1,006</u>	<u>2,418</u>		<u>\$17,347</u>	<u>2,518</u>	<u>5,738</u>		<u>\$42,403</u>	<u>-</u>	<u>-</u>	
18												
19	Average Residential Bill				<u>\$17.24</u>				<u>\$16.84</u>			
20												
21	General Service - Base Charge											
22	5/8" General Service	4		\$7.30	\$29	10		\$7.33	\$73			\$7.12
23	1" General Service	2		\$18.25	\$37	5		\$18.32	\$92			\$17.79
24	2" General Service	6		\$58.40	\$350	15		\$58.64	\$880			\$56.94
25	Total General Service	<u>12</u>			<u>\$416</u>	<u>30</u>			<u>\$1,045</u>	<u>0</u>		
26												
27	Gallage Charge (per 1,000 Gallons)											
28	5/8" General Service		-	\$4.10	\$0		-	\$4.12	\$0			\$4.00
29	1" General Service		-	\$4.10	\$0		1	\$4.12	\$4			\$4.00
30	2" General Service		257	\$4.10	\$1,054		457	\$4.12	\$1,883			\$4.00
31	Total		<u>257</u>		<u>\$1,054</u>		<u>458</u>		<u>\$1,887</u>			
32												
33	Total General Service	<u>12</u>	<u>257</u>		<u>\$1,470</u>	<u>30</u>	<u>458</u>		<u>\$2,931</u>	<u>-</u>	<u>-</u>	
34												
35	Average General Service Bill				<u>\$122.48</u>				<u>\$97.72</u>			
36												
37	Total Miscellaneous Service Charge Revenues				<u>\$160</u>				<u>\$513</u>			
38												
39	Total Above Calculations				<u>\$18,977</u>				<u>\$45,847</u>			
40												
41	Total Per Books				<u>\$6,372</u>				<u>\$48,134</u>			
42	Adjustment to Remove Accrual Included in Per Books Balance				<u>\$1,600</u>				<u>(\$468)</u>			
43	Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011				<u>\$10,635</u>							
44	Total Adjusted Books				<u>\$18,607</u>				<u>\$47,666</u>			
45												
46	Difference				<u>\$370</u>				<u>(\$1,819)</u>			
47												
48	Percentage Difference				<u>1.99%</u>				<u>-3.82%</u>			

Company: Utilities, Inc. of Florida; Pinellas County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [x] Sewer []

Schedule E-2 Interim
 Page 2 of 2
 Preparer: Kirsten Markwell

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	(14) Test Year Revenues for Rates Eff. 7/21/11	(15) Total Bills for Rates Effective 07/26/11	(16) Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	(17) Test Year Rates Effective 07/26/11	(18) Test Year Revenues for Rates Eff. 7/26/11	(19) Total Bills for Test Year	(20) Total Billable Gallons (in 000's) for Test Year	(21) Total Test Year Revenue	(22) Annualized Revenues	(23) Proposed Rates	(24) Revenues at Proposed Rates
1	Residential - Base Charge											
2	5/8" Residential	\$0	2,464		\$7.17	\$17,667	5,924		\$42,999	\$42,475	\$8.48	\$50,236
3	1" Residential	\$0	45		\$17.93	\$807	109		\$1,978	\$1,954	\$21.20	\$2,311
4	Total Residential	<u>\$0</u>	<u>2,509</u>			<u>\$18,474</u>	<u>6,033</u>		<u>\$44,977</u>	<u>\$44,429</u>		<u>\$52,546</u>
6	Gallage Charge (per 1,000 Gallons)											
7	5/8" Residential											
8	0-3,000 Gallons	\$0		3,266	\$3.94	\$12,868		9,243	\$36,560	\$36,417	\$4.66	\$43,072
9	Over 3,000 Gallons	\$0		1,221	\$4.38	\$5,348		3,295	\$14,483	\$14,432	\$5.18	\$17,068
10	5/8" Residential Total Gallons	<u>\$0</u>		<u>4,487</u>		<u>\$18,216</u>		<u>12,538</u>	<u>\$51,043</u>	<u>\$50,850</u>		<u>\$60,140</u>
11												
12	1" Residential											
13	0-3,000 Gallons	\$0		71	\$3.94	\$280		170	\$672	\$670	\$4.66	\$792
14	Over 3,000 Gallons	\$0		11	\$4.38	\$48		17	\$75	\$74	\$5.18	\$88
15	1" Residential Total Gallons	<u>\$0</u>		<u>82</u>		<u>\$328</u>		<u>187</u>	<u>\$747</u>	<u>\$744</u>		<u>\$880</u>
16												
17	Total Residential Service	<u>\$0</u>	<u>2,509</u>	<u>4,569</u>		<u>\$37,018</u>	<u>6,033</u>	<u>12,725</u>	<u>\$96,767</u>	<u>\$96,023</u>		<u>\$113,567</u>
18												
19	Average	\$0.00				\$14.75			\$16.04	\$15.92		\$18.82
20												
21	General Service - Base Charge											
22	5/8" General Service	\$0	10		\$7.17	\$72	24		\$174	\$172	\$8.48	\$204
23	1" General Service	\$0	5		\$17.93	\$90	12		\$218	\$215	\$21.20	\$254
24	2" General Service	\$0	15		\$57.38	\$861	36		\$2,091	\$2,066	\$67.84	\$2,442
25	Total General Service	<u>\$0</u>	<u>30</u>			<u>\$1,022</u>	<u>72</u>		<u>\$2,483</u>	<u>\$2,453</u>		<u>\$2,900</u>
26												
27	Gallage Charge (per 1,000 Gallons)											
28	5/8" General Service	\$0		-	\$4.03	\$0			\$0	\$0	\$4.76	\$0
29	1" General Service	\$0		-	\$4.03	\$0		1	\$4	\$4	\$4.76	\$5
30	2" General Service	\$0		665	\$4.03	\$2,680		1,379	\$5,616	\$5,557	\$4.76	\$6,564
31	Total	<u>\$0</u>		<u>665</u>		<u>\$2,680</u>		<u>1,380</u>	<u>\$5,621</u>	<u>\$5,561</u>		<u>\$6,569</u>
32												
33	Total General Service	<u>\$0</u>	<u>30</u>	<u>665</u>		<u>\$3,702</u>	<u>72</u>	<u>1,380</u>	<u>\$8,103</u>	<u>\$8,014</u>		<u>\$9,469</u>
34												
35	Average	\$0.00				\$123.40			\$112.55	\$111.31		\$131.51
36												
37	Total Miscellaneous Service Charge Revenues					<u>\$291</u>			<u>\$964</u>	<u>\$964</u>		<u>\$964</u>
38												
39	Total Above Calculations	<u>\$0</u>				<u>\$41,011</u>			<u>\$105,834</u>	<u>\$105,002</u>		<u>\$124,000</u>
40												
41	Total Per Books					<u>\$41,289</u>			<u>\$95,795</u>			
42	Adjustment to Remove Accrual Included in Per Books Balance	\$0				(\$373)			\$759			
43	Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011								\$10,635			
44	Total Adjusted Books	<u>\$0</u>				<u>\$40,916</u>			<u>\$107,189</u>		Total Required Revenues	<u>123,968</u>
45												
46	Difference	<u>\$0</u>				<u>\$94</u>			<u>(\$1,355)</u>	Difference		<u>\$32</u>
47												
48	Percentage Difference	<u>0%</u>				<u>0.23%</u>			<u>-1.26%</u>	Percentage Difference		<u>0.03%</u>

SEMINOLE

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

**INDEX
UTILITIES, INC. OF FLORIDA - SEMINOLE COUNTY**

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

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UTILITIES, INC. OF FLORIDA - SEMINOLE COUNTY**

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

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UTILITIES, INC. OF FLORIDA - SEMINOLE COUNTY

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
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RATE BASE

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,708,270	1,371,637	(A)	5,079,907	A-5, A-3
2						
3	Utility Land & Land Rights	(1,714)	17,929	(A)	16,215	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	-	-		-	A-3
8						
9	Less: Accumulated Depreciation	(384,499)	(1,331,122)	(B)	(1,715,621)	A-9, A-3
10						
11	Less: CIAC	(1,214,604)	3,587	(D)	(1,211,017)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	863,089	(35,497)	(E)	827,592	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	-	210,184	(H)	210,184	A-17, A-3
22						
23	Total Rate Base	<u>2,970,542</u>	<u>236,717</u>		<u>3,207,259</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,613,859	1,764,826	(A)	3,378,685	A-6, A-3
2						
3	Utility Land & Land Rights	180,351	(161,339)	(A)	19,012	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-		-	A-7
6						
7	Construction Work in Progress	10	(10)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(37,627)	(1,024,809)	(B)	(1,062,436)	A-10, A-3
10						
11	Less: CIAC	(1,042,129)	327,749	(D)	(714,380)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	556,978	(56,515)	(E)	500,463	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	-	111,517	(H)	111,517	A-17, A-3
22						
23	Total Rate Base	1,271,442	961,420		2,232,861	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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) <u>Utility Plant</u>		
2	1. <u>Utility Plant in Service</u>		
3	(a) Allocate Common General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	304.5 / 354.7 Structures & Improvements - Common (Object 1175)	107,568	37,288
5	340.5 / 390.7 Office Furniture & Equipment	446,022	154,613
6	341.5 / 391.7 Transportation Equipment	189,220	65,593
7	342.5 / 392.7 Stores Equipment	-	-
8	343.5 / 393.7 Tools, Shop & Garage Equipment	24,160	8,375
9	344.5 / 394.7 Laboratory Equipment	6,609	2,291
10	345.5 / 395.7 Power Operated Equipment	4,341	1,505
11	346.5 / 396.7 Communication Equipment	5,248	1,819
12	347.5 / 397.7 Miscellaneous Equipment	-	-
13	See Schedules A5 and A6, column (3)		
14	Total allocations of General Plant between water and wastewater	783,168	271,484
15			
16	(b) To correct parent company transportation allocations	(86,710)	(46,005)
17	To correct parent company other allocations during the year based on ERCs	132,924	(59,122)
18	See Schedules A5 and A6, column (4) for detail accounts and amounts		
19	Total Allocation Adjustments	46,214	(105,127)
20			
21	(c) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11	972,097	1,224,130
22	See Schedules A5 and A6, column (5) for detail accounts and amounts		
23	Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011	972,097	1,224,130
24			
25	<u>Pro Forma Adjustments</u>		
26	(d) Plant Additions and Retirements for 2012 & 2013. Cost of Plant retired was calculated using the Handy Whitman Index and the date of original installation of plant retired.		
27			
28			
29	Park Ridge Water Distribution and Valve Replacement		
30	331.4 - Water Mains	245,000	
31	331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963	(29,148)	
32	333.4 - Water Services	25,000	
33	333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963	(2,597)	
34	334.4 - Water Meters	10,000	
35	334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988	(4,115)	
36			
37	Park Ridge WTP Electrical Equipment Replaced		
38	311.3 - Pumping Equipment - WTP	80,000	
39	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(10,191)	
40			
41	Park Ridge Emergency Interconnection with Sanford		
42	309.2 - Supply Mains	65,000	
43			
44	Ravenna Park WTP Electrical Equipment Replaced		
45	311.3 - Pumping Equipment - WTP	100,000	
46	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(12,739)	
47			
48	Phillips WTP Electrical Equipment Replaced		
49	311.3 - Pumping Equipment - WTP	80,000	
50	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(10,191)	
51			
52	Weathersfield WTP Electrical Equipment Replaced		
53	311.3 - Pumping Equipment - WTP	65,000	
54	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(8,280)	
55			
56	Weathersfield Valve Installation		
57	331.4 - Water Mains	50,000	
58			
59	Ravenna Park Force Main Replacement		
60	360.2 - Force Main		80,000
61	360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978		(22,765)
62			
63	Ravenna Park reduction of I&I		
64	361.2 - Gravity Main		155,765
65			
66	Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules A5 & A6, Col. (6)	642,739	213,000
67			
68	Total Adjustments to Utility Plant in Service	1,389,566	1,603,487

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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	(B) Accumulated Depreciation		
2	1. Utility Plant in Service		
3	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
4	304.5 / 354.7 Structures & Improvements - Object 1970	38,282	13,270
5	340.5 / 390.7 Office Furniture & Equipment	243,495	84,407
6	341.5 / 391.7 Transportation Equipment	151,222	52,421
7	342.5 / 392.7 Stores Equipment	-	-
8	343.5 / 393.7 Tools, Shop & Garage Equipment	19,085	6,616
9	344.5 / 394.7 Laboratory Equipment	5,495	1,905
10	345.5 / 395.7 Power Operated Equipment	672	233
11	346.5 / 396.7 Communication Equipment	706	245
12	347.5 / 397.7 Miscellaneous Equipment	-	-
13	See Schedules A9 and A10, column (3)		
14	Total allocation of General Plant Accumulated Depreciation	<u>458,957</u>	<u>159,097</u>
15			
16	(b) To correct parent company transportation allocations		
17	To correct parent company other allocations during the year based on ERCs	(84,623)	(44,898)
18	See Schedules A9 and A10, column (4) for detail accounts and amounts	(64,686)	(87,171)
19	Total Allocation Adjustments	<u>(149,309)</u>	<u>(132,069)</u>
20			
21	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	1,548,681	932,017
22	See Schedules A9 and A10, column (5) for detail accounts and amounts		
23	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	<u>1,548,681</u>	<u>932,017</u>
24			
25	Pro-Forma Adjustments		
26	(d) To annualize accumulated depreciation for assets placed in service during the test year	4,583	405
27	See Schedules A9 and A10, column (6) for detail accounts and amounts		
28	Total Adjustments to Annualize A/D for assets placed in service in the Test Year	<u>4,583</u>	<u>405</u>
29			
30	(e) To calculate additions and retirements to accumulated depreciation for pro forma additions and retirements		
31	Park Ridge Water Distribution and Valve Replacement		
32	331.4 - Water Mains	5,698	
33	331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963	(29,148)	
34	333.4 - Water Services	625	
35	333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963	(2,597)	
36	334.4 - Water Meters	500	
37	334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988	(4,115)	
38			
39	Park Ridge WTP Electrical Equipment Replaced		
40	311.3 - Pumping Equipment - WTP	4,000	
41	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(10,191)	
42			
43	Park Ridge Emergency Interconnection with Sanford		
44	309.2 - Supply Mains	1,857	
45			
46	Ravenna Park WTP Electrical Equipment Replaced		
47	311.3 - Pumping Equipment - WTP	5,000	
48	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(12,739)	
49			
50	Phillips WTP Electrical Equipment Replaced		
51	311.3 - Pumping Equipment - WTP	4,000	
52	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(10,191)	
53			
54	Weathersfield WTP Electrical Equipment Replaced		
55	311.3 - Pumping Equipment - WTP	3,250	
56	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(8,280)	
57			
58	Weathersfield Valve Installation		
59	331.4 - Water Mains	1,163	
60			
61	Ravenna Park Force Main Replacement		
62	360.2 - Force Main		2,667
63	360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978		(22,765)
64			
65	Ravenna Park reduction of I&I		
66	361.2 - Gravity Main		3,461
67			
68	Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules A9 and A10, column (7).	<u>(51,168)</u>	<u>(16,637)</u>
69			
70			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 3 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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	(f) Adjustments to rollforward Accumulated Depreciation - 1/1/12 to 12/31/12	137,432	81,996
2	See Schedules A9 & A10, column (8) for detail accounts and amounts		
3	Total Adjustments to Rollforward Plant A/D - 1/1/2012 to 12/31/2012	137,432	81,996
4			
5	Total Accumulated Depreciation Adjustments	1,331,122	1,024,809
6			
7	(C) Construction Work in Progress		
8	1. To remove from rate base average adjusted construction work in process balance	-	(10)
9			
10	Total Construction Work in Progress Adjustments	-	(10)
11			
12	(D) Contributions in Aid of Construction (CIAC)		
13	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	(3,587)	(304,984)
14	See Schedules A12, page 2 of 2, column (16)		
15	Total Adjustments to Rollover CIAC to 12/31/11	(3,587)	(304,984)
16			
17	<u>Pro-Forma Adjustments</u>		
18	2. To retire from CIAC Ravenna Park Force Main Replaced. Force main was contributed by developer.		
19	360.2 - Retirement of force main, using Handy Whitman Index with approx. installation date of 1978		(22,765)
20			
21	Total CIAC Adjustments	(3,587)	(327,749)
22			
23	(E) Accumulated Amortization of CIAC		
24	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(62,848)	(48,986)
25	See Schedules A14, page 2 of 2, column (16)		
26	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	(62,848)	(48,986)
27			
28	<u>Pro-Forma Adjustments</u>		
29	2. To annualize amortization for CIAC received during the test year	27,351	15,236
30	See Schedules A14, page 2 of 2, column (17)		
31	Total Adjustments to annualize amortization of CIAC	27,351	15,236
32			
33	3. To retire from Accumulated Amortization of CIAC Ravenna Park Force Main Replaced. Force main was contributed by developer.	-	-
34			
35	See Schedules A14, page 2 of 2, column (18)		(22,765)
36	Total Adjustments to calculate amortization of CIAC to be received around 1/2011	-	(22,765)
37			
38	Total CIAC Amortization Adjustments	(35,497)	(56,515)
39			
40	(F) Adjustments to Schedule A-18 affecting Working Capital		
41	<u>Deferred Rate Case Expense Average Balance</u>		
42	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year.		(277,718)
43			
44			
45	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized		
46	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828	
47	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)	
48	Net Adjustment to Deferred Rate Case Expense Balance	1,467	
49			
50	3. Previous Rate Case		
51	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552	
52			
53	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592.		(50,592)
54			
55	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	252,960	
56			
57			
58	4. Current Rate Case		
59	To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10	289,035	
60	Net Adjustment to Deferred Rate Case Expense for Current Rate Case	289,035	
61			
62	Net Adjustments to Deferred Rate Case Expense	265,744	
63			
64	<u>Other Miscellaneous Deferred Debits</u>		
65	5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization	5	
66			
67			
68	6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization	169	
69			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 4 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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

1	7.	To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores	9,424	
2				
3				
4		Net Adjustments to Other Miscellaneous Deferred Debits	<u>9,598</u>	
5				
6		Total Adjustments to Schedule A-18	<u>275,342</u>	
7				
8	(G)	Adjustments to Schedule A-19		
9	1.	(a) Adjustments to Accumulated Deferred Investment Tax Credit	3,686	
10				
11	2.	(b) Adjustments to Notes & Accounts Payable - Associated Companies	271,656	
12				
13		Total Adjustments to Schedule A-19	<u>275,342</u>	
14				
15	(H)	Working Capital Adjustment Per Schedule A-17		<u>210,184</u> <u>111,517</u>

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.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Markwell

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs	4,722,393	2,361,004
2	To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs	(617,105)	689,995
3			
4	Balance 12/31/08	4,105,288	3,050,999
5	Additions - See Note 1	16,878	(107,943)
6	Retirements	(685)	
7	Adjustments - Rounding	1	1
8			
9	Balance 12/31/09	4,121,482	2,943,057
10	Additions	(106,881)	(477,336)
11	Retirements	(1,930)	
12	Adjustments - Rounding		
13			
14	Balance 12/31/10	4,012,671	2,465,721
15	Additions	262,071	15,764
16	Retirements	(53,921)	(480)
17	Adjustments - Rounding	(1)	
18			
19	Balance 12/31/11 per Annual Report	4,220,820	2,481,005
20	Adjustments - To reconcile to General Ledger - See Note 2	(398,337)	(682,736)
21			
22	Adjusted 12/31/11 Balance	3,822,483	1,798,269
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	(115,927)	(4,059)
25	2. Various other adjustments to test year as per Schedules A5 & A6, page 1.	1,389,566	1,603,487
26			
27	Adjusted 12/31/11 Balance	5,096,122	3,397,697
28			
29			
30	Note(s):		
31			
32	1. 2009 Annual report S-4(a) Total Wastewater Plant, Additions Col. (d) differs by \$80,287 due to the fact that the previous year balance of (\$80,287) in Account 361 for		
33	Manholes was combined with and reflected in the Collection Sewers - Gravity Additions column. As part of this, there should have been a corresponding entry of		
34	\$80,287 under Manholes. Note that ending balance under Manholes is zero.		
35			
36	2. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for		
37	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.		
38	JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively.		
39	JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information.		
40	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		
41	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		
42	of CIAC accounts to the AA Ledger based on business unit.		
43			
44	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		
45	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		
46	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		
47	to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based		
48	on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.		

30 Note(s):

31

32 1. 2009 Annual report S-4(a) Total Wastewater Plant, Additions Col. (d) differs by \$80,287 due to the fact that the previous year balance of (\$80,287) in Account 361 for

33 Manholes was combined with and reflected in the Collection Sewers - Gravity Additions column. As part of this, there should have been a corresponding entry of

34 \$80,287 under Manholes. Note that ending balance under Manholes is zero.

35

36 2. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for

37 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.

38 JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively.

39 JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information.

40 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

41 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

42 of CIAC accounts to the AA Ledger based on business unit.

43

44 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

45 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

46 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

47 to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based

48 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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments				(7) Adjusted Average	(8) NU&U %	(9) NU&U Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	61,188			3,813		65,001		
3	302.1 Franchises	10,126		717			10,843		
4	339.1 Other Plant & Misc. Equipment	-					-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights	(18,448)			34,713		16,265		
7	304.2 Structures & Improvements	224,847			57,377		282,224		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	306.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	211,314			15,174		226,488		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	239				65,000	65,239		
13	310.2 Power Generation Equipment	953					953		
14	311.2 Pumping Equipment	48,136					48,136		
15	339.2 Other Plant & Misc. Equipment	-					-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	-					-		
18	304.3 Structures & Improvements	77,926			277		78,203		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	712,033			16,997	283,599	1,012,629		
21	320.3 Water Treatment Equipment	148,850			(3,099)		145,751		
22	339.3 Other Plant & Misc. Equipment	888					888		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	246					246		
25	304.4 Structures & Improvements	-					-		
26	311.4 Electric Pumping Equipment - T&D	2,126					2,126		
27	330.4 Distr. Reservoirs & Standpipes	515,095			(158,111)		356,984		
28	331.4 Transm. & Distribution Mains	1,538,225			5,607	265,852	1,809,684		
29	333.4 Services	292,659				22,403	315,062		
30	334.4 Meters & Meter Installations	270,331				5,885	276,216		
31	335.4 Hydrants	71,603			(24,316)		47,287		
32	336.4 Backflow Prevention Devices	3,168					3,168		
33	339.4 Other Plant & Misc. Equipment	-					-		
34	GENERAL PLANT								
35	303.5 Land & Land Rights	16,488		(6)	(16,778)		(296)		
36	304.5 Structures & Improvements - Water	57,872			(57,404)		468		
37	304.5 Structures & Improvements - Common	107,568	(37,288)	5			70,285		
38	340.5 Office Furniture & Equipment	446,022	(154,613)	(19,475)	568		272,502		
39	341.5 Transportation Equipment	189,220	(65,593)	(86,710)	(2,899)		34,018		
40	342.5 Stores Equipment	-	-				-		
41	343.5 Tools, Shop & Garage Equipment	24,160	(8,375)	28	4,257		20,070		
42	344.5 Laboratory Equipment	6,609	(2,291)	121	(948)		3,491		
43	345.5 Power Operated Equipment	4,341	(1,505)				2,836		
44	346.5 Communication Equipment	5,248	(1,819)	(15)			3,414		
45	347.5 Miscellaneous Equipment	-	-				-		
46	348.5 Other Tangible Plant	(1,322,477)		151,549	1,096,869		(74,059)		
47									
48	TOTAL	3,706,556	(271,484)	46,214	972,097	642,739	5,096,122	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.: 120209-MS
Schedule Year Ended: December 31, 2011
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 Markwell

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188	61,188
3	302.1 Franchises	10,127	10,127	10,127	10,127	10,127	10,127	10,127	10,126	10,126	10,126	10,125	10,125	10,125	10,126
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)	(18,448)
7	304.2 Structures & Improvements	224,710	224,710	224,710	224,710	224,710	224,710	224,710	224,710	225,066	225,066	225,066	225,066	225,066	224,847
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	211,270	211,270	211,270	211,270	211,270	211,270	211,270	211,270	211,384	211,384	211,384	211,384	211,384	211,314
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	39	79	276	271	271	271	271	271	271	271	271	271	271	239
13	310.2 Power Generation Equipment	953	953	953	953	953	953	953	953	953	953	953	953	953	953
14	311.2 Pumping Equipment	47,040	47,040	47,040	48,465	48,465	48,465	48,465	48,465	48,465	48,465	48,465	48,465	48,465	48,136
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	75,759	75,759	75,759	75,759	75,759	75,759	75,759	76,255	80,199	81,569	81,569	81,569	81,569	77,926
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	864,113	868,222	867,195	883,823	723,580	725,584	728,800	728,870	729,408	729,408	734,351	735,259	737,831	712,033
21	320.3 Water Treatment Equipment	148,020	148,020	148,020	148,787	148,832	148,832	148,870	148,095	149,133	149,394	149,527	149,562	149,562	148,850
22	339.3 Other Plant & Misc. Equipment	888	888	888	888	888	888	888	888	888	888	888	888	888	888
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126	2,126
27	330.4 Distr. Reservoirs & Standpipes	494,323	494,323	494,323	494,323	494,323	503,390	503,390	513,390	508,408	527,351	549,756	549,756	569,184	515,095
28	331.4 Transm. & Distribution Mains	1,533,485	1,533,563	1,534,762	1,535,963	1,536,625	1,536,937	1,537,165	1,538,052	1,540,188	1,541,406	1,541,862	1,543,327	1,543,594	1,538,225
29	333.4 Services	289,648	290,421	291,174	291,942	292,133	292,732	293,045	293,551	293,500	293,653	293,919	294,071	294,778	292,659
30	334.4 Meters & Meter Installations	261,374	263,546	264,921	267,569	268,545	270,081	270,889	271,080	271,080	271,460	276,538	278,364	278,859	270,331
31	335.4 Hydrants	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603	71,603
32	336.4 Backflow Prevention Devices	2,976	2,976	2,976	2,976	2,976	2,976	2,976	2,976	2,976	2,976	2,976	3,390	4,016	3,168
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	16,490	16,491	16,492	16,494	16,492	16,489	16,488	16,485	16,489	16,485	16,483	16,480	16,481	16,488
36	304.5 Structures & Improvements - Water	57,828	58,321	58,321	57,828	57,828	57,828	57,828	57,828	58,842	57,472	57,472	57,472	57,472	57,872
37	304.5 Structures & Improvements - Common	107,570	107,607	107,687	108,137	108,032	107,856	107,795	107,664	107,651	107,367	107,128	106,910	106,976	107,568
38	340.5 Office Furniture & Equipment	445,018	445,727	446,453	447,289	446,987	446,226	446,038	445,478	446,735	445,821	445,334	444,604	446,564	446,022
39	341.5 Transportation Equipment	183,508	183,487	183,681	181,731	181,584	192,782	191,765	190,909	191,439	190,745	190,121	195,119	202,995	189,220
40	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	343.5 Tools, Shop & Garage Equipment	24,221	24,219	24,231	24,245	24,232	24,210	24,202	24,185	24,153	24,097	24,051	24,018	24,020	24,160
42	344.5 Laboratory Equipment	5,673	5,673	5,673	5,673	5,673	5,673	5,673	6,125	7,625	7,625	7,625	7,625	7,625	6,809
43	345.5 Power Operated Equipment	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341	4,341
44	346.5 Communication Equipment	5,256	5,252	5,256	5,271	5,284	5,253	5,249	5,238	5,253	5,239	5,232	5,220	5,226	5,248
45	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	348.5 Other Tangible Plant	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)	(1,322,477)
47															
48	TOTAL	3,608,866	3,617,263	3,620,777	3,643,073	3,683,908	3,707,671	3,711,447	3,723,943	3,728,811	3,747,800	3,780,089	3,789,103	3,822,483	3,706,556

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.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] Projected []

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2)	(4)				(7)	(8)	(9)	(10)	(11)
		Test Year Average Bal.	A3 - (A)1.(a)	A3 - (A)1.(b)	A3 - (A)1.(c)	A3 - (A)1.(d)	Adjusted Average	Non-Used & Useful %	NU&U Final Amount	Non-Used & Useful %	NU&U Test Year Amount
1	INTANGIBLE PLANT										
2	351.1 Organization	150					150				
3	352.1 Franchises	-					-				
4	389.1 Other Plant & Misc. Equipment	-					-				
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-					-				
7	354.2 Structures & Improvements	-			156,329		156,329				
8	355.2 Power Generation Equipment - Collection Pit	523					523				
9	360.2 Collection Sewers - Force	138,317			(23,304)	57,235	172,248				
10	361.2 Collection Sewers - Gravity	1,752,784			39,519	155,765	1,948,068				
11	362.2 Special Collecting Structures	-					-				
12	363.2 Services to Customers	-			126,710		126,710				
13	364.2 Flow Measuring Devices	738					738				
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	915,673			(129,068)		786,605				
19	355.3 Power Generation Equipment - Pumping Pit	-					-				
20	370.3 Receiving Wells	-					-				
21	371.3 Pumping Equipment	3,431			25		3,456				
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 Pit	-					-				
27	380.4 Treatment & Disposal Equipment	(494,989)			497,355		2,366				
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	1,369			(153)		1,216				
49	389.6 Other Plant & Miscellaneous Equipment	-					-				
50	GENERAL PLANT										
51	353.7 Land & Land Rights	180,351			(161,339)		19,012				
52	354.7 Structures & Improvements	213,547			(213,547)		-				
53	354.7 Structures & Improvements - Common	-	37,288	2			37,290				
54	390.7 Office Furniture & Equipment	-	154,613	(10,333)	302		144,582				
55	391.7 Transportation Equipment	-	65,593	(46,005)	(1,538)		18,050				
56	392.7 Stores Equipment	-	-				-				
57	393.7 Tools, Shop & Garage Equipment	-	8,375	15	2,258		10,648				
58	394.7 Laboratory Equipment	-	2,291	84	(503)		1,852				
59	395.7 Power Operated Equipment	-	1,505				1,505				
60	396.7 Communication Equipment	-	1,819	(8)			1,811				
61	397.7 Miscellaneous Equipment	-	-				-				
62	398.7 Other Tangible Plant	(917,684)	(48,862)	931,084			(35,462)				
63											
64	TOTAL	1,794,210	271,484	(105,127)	1,224,130	213,000	3,397,697	N/A	N/A	-	

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.: 120209-W5
Schedule Year Ended: December 31, 2011
Historic [X] Projected []

Schedule: A-6
Page 2 of 2
Preparer: Kirsten Markwell
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-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(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	523	523	523	523	523	523	523	523	523	523	523	523	523	523
9	360.2 Collection Sewers - Force	138,367	138,367	138,367	138,367	138,367	138,367	138,367	138,228	138,228	138,266	138,266	138,266	138,288	138,317
10	361.2 Collection Sewers - Gravity	1,749,791	1,750,107	1,750,989	1,751,172	1,751,248	1,752,923	1,754,126	1,754,126	1,754,099	1,754,099	1,754,099	1,754,708	1,754,708	1,752,784
11	362.2 Street Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	2,400	2,400	2,400	2,400	738
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	366.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	915,628	915,628	915,628	915,628	915,628	915,628	915,628	915,628	915,628	915,778	915,778	915,778	915,778	915,673
19	355.3 Power Generation Equipment - Pumping Pt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	3,274	3,246	3,246	3,246	3,246	3,246	3,246	3,527	3,524	3,524	3,524	3,524	3,850	3,431
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	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)	(494,989)
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	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351	180,351
52	354.7 Structures & Improvements	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547	213,547
53	360.7 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	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684.00)	(917,684)
62															
63	TOTAL	1,790,425	1,790,613	1,791,495	1,791,678	1,791,754	1,793,429	1,794,913	1,794,774	1,794,782	1,797,334	1,797,334	1,797,943	1,798,289	1,794,210

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Markwell

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	N/A	N/A	N/A
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	Note: Water Plant is 100% Used & Useful as per Schedules F5 and F7.			
20				
21				
22	WASTEWATER	N/A	N/A	N/A
23				
24	Plant in Service			
25				
26	Land			
27				
28	Accumulated Depreciation			
29				
30	CIAC			
31				
32	Accumulated Amortization of CIAC			
33				
34	Advances for Construction			
35				
36	Other (Explain)			
37				
38	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16
 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.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs	1,082,942	472,272
2	To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs	27,364	270,445
3	To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs	64,781	(128)
4	To remove adjustments made per Note 3 of Schedule A-8, TYE 12/31/08 MFRs	(164)	
5	Adjustments - Rounding		1
6	Adjusted 12/31/08 Balance	1,174,923	742,590
7	Additions	133,542	89,126
8	Retirements	(685)	
9	Adjustments		
11	Balance 12/31/09	1,307,780	831,716
12	Additions	(241,326)	(316,022)
13	Retirements	(1,930)	
14	Adjustments - Rounding		(1)
16	Balance 12/31/10	1,064,524	515,693
17	Additions	159,527	104,335
18	Retirements	(53,921)	(480)
19	Adjustments - Rounding	(1)	1
21	Balance 12/31/11 per Annual Report	1,170,129	619,549
22	Adjustments - To reconcile to General Ledger - See Note 1	(744,086)	(538,966)
24	Adjusted 12/31/11 Balance	426,043	80,583
25	Adjustments to year-end test year balance:		
26	1. To convert to 13-month average test year.	(41,544)	(42,956)
27	2. Various other adjustments to test year as per Schedules A9 & A10, page 1.	1,331,122	1,024,809
29	Adjusted 12/31/11 Balance	1,715,621	1,062,436
32	Note(s):		
34	1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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.: 120209-W5
Schedule Year Ended: December 31, 2011
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 Markwell

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	(62,675)			490,474			293	428,092		
3	302.1 Franchises	781		(7)	33			20	807		
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	50,665			4,173	6		8,828	63,670		
8	305.2 Collect. & Impound. Reservoirs	-							-		
9	306.2 Lake, River & Other Intakes	-							-		
10	307.2 Wells & Springs	117,332			10,713	2		7,545	135,592		
11	308.2 Infiltration Galleries & Tunnels	-							-		
12	309.2 Supply Mains	4				1	1,857	8	1,870		
13	310.2 Power Generation Equipment	86			2			77	165		
14	311.2 Pumping Equipment	(23,323)			28,622	12		2,423	7,734		
15	339.2 Other Plant & Misc. Equipment	-							-		
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	-							-		
18	304.3 Structures & Improvements	23,403			(509)	16		2,461	25,371		
19	310.3 Power Generation Equipment	-							-		
20	311.3 Pumping Equipment - WTP	326,992			(49,400)	1,674	(25,151)	33,008	287,123		
21	320.3 Water Treatment Equipment	84,718			(7,646)	761		6,830	84,663		
22	339.3 Other Plant & Misc. Equipment	110							110		
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	258			(54)			106	310		
27	330.4 Distr. Reservoirs & Standpipes	(73,424)			(180,515)	1,463		11,336	(241,140)		
28	331.4 Transm. & Distribution Mains	556,991			(26,171)	116	(22,287)	35,747	544,396		
29	333.4 Services	122,008			(2,431)	47	(1,972)	7,357	125,009		
30	334.4 Meters & Meter Installations	227,479			(7,742)	389	(3,615)	13,943	230,454		
31	335.4 Hydrants	17,830			(31,416)			1,065	(12,521)		
32	336.4 Backflow Prevention Devices	434			49	55		268	806		
33	339.4 Other Plant & Misc. Equipment	-							-		
34	GENERAL PLANT										
35	303.5 Land & Land Rights	-							-		
36	304.5 Structures & Improvements - Water	7,813			(7,803)			130	140		
37	304.5 Structures & Improvements - Common	38,282	(13,270)	(21,137)	(78)				3,797		
38	340.5 Office Furniture & Equipment	243,495	(64,407)	(77,404)	(686)			(72)	80,926		
39	341.5 Transportation Equipment	151,222	(52,421)	(84,623)					14,178		
40	342.5 Stores Equipment	-							-		
41	343.5 Tools, Shop & Garage Equipment	19,085	(6,616)	(15,778)	1,360			709	(1,240)		
42	344.5 Laboratory Equipment	5,495	(1,905)	(121)	(1,132)	41		226	2,604		
43	345.5 Power Operated Equipment	672	(233)		(96)			189	532		
44	346.5 Communication Equipment	706	(245)	(232)					229		
45	347.5 Miscellaneous Equipment	-							-		
46	348.5 Other Tangible Plant	(1,451,926)		49,993	1,328,934			4,937	(68,062)		
47											
48	TOTAL	384,499	(159,097)	(149,309)	1,548,681	4,583	(51,168)	137,432	1,715,621	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.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	301.1 Organization	(62,904)	(62,868)	(62,827)	(62,789)	(62,751)	(62,713)	(62,675)	(62,636)	(62,598)	(62,560)	(62,522)	(62,484)	(62,445)	(62,675)
3	302.1 Franchises	635	656	677	698	719	740	761	782	803	824	845	866	888	761
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	47,092	47,888	48,283	48,878	49,473	50,069	50,665	51,259	51,855	52,451	53,048	53,644	54,240	50,665
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	113,583	114,208	114,832	115,457	116,082	116,707	117,332	117,957	118,582	119,207	119,832	120,457	121,083	117,332
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	1	2	2	3	4	4	5	6	6	7	8	4
13	310.2 Power Generation Equipment	82	66	70	74	78	82	86	90	94	98	102	106	110	86
14	311.2 Pumping Equipment	(24,519)	(24,323)	(24,127)	(23,931)	(23,735)	(23,539)	(23,343)	(23,147)	(22,951)	(22,755)	(22,559)	(22,363)	(22,167)	(23,323)
15	339.2 Other Plant & Misc. Equipment														
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	22,218	22,413	22,608	22,802	22,997	23,192	23,386	23,582	23,789	23,999	24,208	24,418	24,628	23,403
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	329,562	329,459	318,895	319,854	320,381	323,516	323,335	326,275	328,090	331,241	331,845	334,380	336,060	326,992
21	320.3 Water Treatment Equipment	81,398	81,974	82,550	83,128	83,551	84,129	84,707	85,287	85,866	86,447	87,029	87,345	87,927	84,718
22	339.3 Other Plant & Misc. Equipment	85	89	93	98	102	106	110	114	118	122	126	130	134	110
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	6	6
26	311.4 Electric Pumping Equipment - T&D	205	214	222	231	240	249	258	267	276	284	293	302	311	258
27	330.4 Distr. Reservoirs & Standpipes	(73,281)	(71,948)	(70,430)	(69,015)	(67,600)	(77,153)	(75,705)	(74,235)	(72,765)	(71,295)	(70,072)	(68,849)	(67,626)	(73,424)
28	331.4 Transm. & Distribution Mains	539,522	542,527	545,534	548,543	551,553	554,564	557,577	560,589	563,602	566,617	569,632	571,116	574,140	556,991
29	333.4 Services	120,052	120,638	121,201	121,810	122,420	123,037	123,659	124,287	124,921	125,561	126,207	126,859	127,517	122,008
30	334.4 Meters & Meter Installations	220,685	221,796	222,913	224,040	225,172	226,310	227,451	228,593	229,738	230,879	232,045	233,217	234,392	227,479
31	335.4 Hydrants	17,004	17,142	17,279	17,417	17,555	17,693	17,830	17,968	18,106	18,243	18,381	18,519	18,656	17,830
32	336.4 Backflow Prevention Devices	332	349	366	382	399	415	432	448	465	481	500	522	545	434
33	339.4 Other Plant & Misc. Equipment														
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements - Water	6,913	7,063	7,213	7,363	7,513	7,663	7,813	7,963	8,113	8,263	8,413	8,563	8,714	7,813
37	304.5 Structures & Improvements - Common	37,243	37,453	37,672	37,897	38,127	38,362	38,601	38,845	39,094	39,348	39,607	39,871	40,140	38,282
38	340.5 Office Furniture & Equipment	220,724	224,805	228,872	232,945	236,542	239,969	243,667	247,046	250,486	254,578	258,039	261,334	265,459	243,495
39	341.5 Transportation Equipment	150,068	150,878	151,628	152,441	153,333	154,300	155,344	156,464	157,664	158,944	160,304	161,744	163,164	151,222
40	342.5 Stores Equipment														
41	343.5 Tools, Shop & Garage Equipment	18,340	18,472	18,615	18,759	18,882	18,995	19,122	19,240	19,366	19,490	19,621	19,756	19,895	19,085
42	344.5 Laboratory Equipment	5,321	5,347	5,373	5,399	5,425	5,450	5,479	5,515	5,552	5,589	5,626	5,662	5,699	5,495
43	345.5 Power Operated Equipment	501	529	558	586	615	643	672	700	729	757	786	815	843	672
44	346.5 Communication Equipment	445	489	533	578	621	663	706	748	795	836	878	920	964	706
45	347.5 Miscellaneous Equipment														
46	348.5 Other Tangible Plant	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,449,282)	(1,451,926)
47															
48	TOTAL	322,070	335,941	337,528	352,611	368,396	368,446	381,391	397,918	406,531	422,867	438,828	443,514	426,043	384,499

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.: 120209-WS
Schedule Year Ended: December 31, 2011
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 Markwell
Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(6) Adjustments						(9) Adjusted Average	(10) Non-Used & Useful %	(11) NU&U Final Amount	(12) Non-Used & Useful %	(12) NU&U Test Year 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			10,920			4	11,052				
3	352.1 Franchises	-											
4	389.1 Other Plant & Misc. Equipment	-											
5	COLLECTION PLANT												
6	353.2 Land & Land Rights	-						4,885	4,885				
7	354.2 Structures & Improvements	-			131,623				131,623				
8	355.2 Power Generation Equipment - Collection Pit	61			2			28	89				
9	360.2 Collection Sewers - Force	86,920			(7,039)			390	80,173				
10	381.2 Collection Sewers - Gravity	585,164			(12,020)		37	40,580	617,222				
11	362.2 Special Collecting Structures	-						3,333	3,333				
12	363.2 Services to Customers	-			72,934		(1)		72,933				
13	364.2 Flow Measuring Devices	31					320	480	631				
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	283,825			(175,653)		4	31,370	139,548				
19	355.3 Power Generation Equipment - Pumping Pit	-											
20	370.3 Receiving Wells	-											
21	371.3 Pumping Equipment	286			128		23	214	651				
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 Pit	-											
27	380.4 Treatment & Disposal Equipment	(279,085)			279,992			59	966				
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	81			1			28	110				
49	389.6 Other Plant & Miscellaneous Equipment	-											
50	GENERAL PLANT												
51	353.7 Land & Land Rights	-											
52	354.7 Structures & Improvements	206,985			(26,330)			69	69				
53	354.7 Structures & Improvements - Common	-	13,270		(11,215)				2,014				
54	390.7 Office Furniture & Equipment	-	84,407		(41,068)			(38)	42,938				
55	391.7 Transportation Equipment	-	52,421		(44,898)				7,523				
56	392.7 Stores Equipment	-	-										
57	393.7 Tools, Shop & Garage Equipment	-	8,616		(8,371)			376	(657)				
58	394.7 Laboratory Equipment	-	1,905		(64)		22	120	1,382				
59	395.7 Power Operated Equipment	-	233		(50)			100	283				
60	396.7 Communication Equipment	-	245		(123)				122				
61	397.7 Miscellaneous Equipment	-	-										
62	398.7 Other Tangible Plant	(846,769)			812,117				(34,652)				
63													
64	TOTAL	37,827	159,097	(132,068)	932,017	405	(16,637)	81,996	1,062,438	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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	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	359.1 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	48	51	53	55	57	59	61	64	66	68	70	72	75	81
9	360.2 Collection Sewers - Force	84,713	85,098	85,482	85,867	86,251	86,635	87,020	87,404	87,789	88,173	88,558	88,942	89,327	89,711
10	361.2 Collection Sewers - Gravity	584,223	587,713	591,203	594,693	598,183	601,673	605,163	608,653	612,143	615,633	619,123	622,613	626,103	629,593
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.2 Flow Measuring Devices	-	-	-	-	-	-	-	-	-	40	80	120	160	31
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	265,404	268,474	271,544	274,614	277,684	280,754	283,824	286,894	289,964	293,035	296,106	299,176	302,247	283,825
19	355.3 Power Generation Equipment - Pumping Pt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	193	208	223	238	253	268	283	301	317	334	350	366	383	288
22	369.3 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	(279,137)	(279,128)	(279,120)	(279,111)	(279,102)	(279,094)	(279,086)	(279,077)	(279,068)	(279,060)	(279,051)	(279,042)	(279,033)	(279,025)
28	381.4 Plant Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	382.4 Outfall Sewer Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	369.4 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	369.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.8 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	353.8 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	354.8 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	355.8 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.8 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.8 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.8 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	375.8 Reuse Transmission & Distribution System	65	67	70	73	75	78	81	83	86	89	91	94	97	81
49	369.8 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	203,640	204,198	204,755	205,313	205,870	206,428	206,985	207,543	208,101	208,658	209,216	209,773	210,331	206,985
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	(846,388)	(846,387)	(846,385)	(846,383)	(846,382)	(846,380)	(846,379)	(846,377)	(846,375)	(846,374)	(846,372)	(846,371)	(849,041)	(846,769)
62	TOTAL	(7,311)	222	7,756	15,292	22,825	30,363	37,856	45,183	52,725	60,306	67,888	75,469	80,583	37,827

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.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Markwell

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs	915,173	772,777
2	To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs	(48,133)	(55,520)
3			
4	Adjusted 12/31/08 Balance	867,040	717,257
5	Additions	1,025	
6	Retirements		
7	Adjustments - 2008 BB Adjustment w/ Orange County & Pasco County	48,066	55,519
8			
9	Balance 12/31/09	916,131	772,776
10	Additions	1,800	
11	Retirements		
12	Adjustments - COA	155,112	180,805
13			
14	Balance 12/31/10	1,073,043	953,581
15	Additions	600	570
16	Retirements		
17	Adjustments - Allocation of UIF Cost Center	(41,036)	(37,732)
18			
19	Balance 12/31/11 per Annual Report	1,032,607	916,419
20	Adjustments - To reconcile to General Ledger - See Note 1	182,135	126,192
21			
22	Adjusted 12/31/11 Balance	1,214,742	1,042,611
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	(138)	(482)
25	2. Various other adjustments to test year as per Schedule A12, page1.	(3,587)	(327,749)
26			
27	Adjusted 12/31/11 Balance	1,211,017	714,380
28			
29			
30	Note(s):		
31			
32	1. Please refer to Note 2 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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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) Adjustments		(5) Adjusted Average
			A3 - (D) 1.	A3 - (D) 2.	
1	WATER				
2					
3	Plant Capacity Fees	-	-	-	-
4					
5	Line/Main Extension Fees				-
6					
7	Tapping & Meter Installation Fees	149,348	(3,587)		145,761
8					
9	Contributed Lines	289,195	-		289,195
10					
11	Other - Contributed Property/Connection Fees	776,061	-		776,061
12					
13					
14	Total	1,214,604	(3,587)	-	1,211,017
15					
16					
17	WASTEWATER				
18					
19	Plant Capacity Fees	-	-	-	-
20					
21	Line/Main Extension Fees				-
22					
23	Contributed Lines	539,270	(145,473)	(22,765)	371,032
24					
25	Other - Tap Fees	5,423	-		5,423
26					
27	Other - Contributed Property/Connection Fees	497,436	(159,511)		337,925
28					
29					
30	Total	1,042,129	(304,984)	(22,765)	714,380

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.: 120209-W5
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 2

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

Preparer: Kirsten Markwell

Line	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) Average Bal	(16) 13-Month Average	(17) Adjustments A3 - (D1)	(18) A3 - (D2)	(19) Adjusted Balance
1	WATER																		
2	CIAC-WTR RES CAP FEE																		
3	CIAC-WTR PLT MOD FEE																		
4	SUB-TOTAL PLANT FEES																		
5																			
6	CIAC-WTR TRANS & DISTR MAINS	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195	289,195			289,195
7	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	289,195			289,195
8																			
9	CIAC-WTR STRUC & IMPR SRC SUPPLY & PUMP P	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073	28,073			28,073
10	CIAC-WTR STRUC & IMPRV (WTR T P)	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058	11,058			11,058
11	CIAC-WTR WELLS & SPRINGS	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931	38,931			38,931
12	CIAC-WTR ELECTRIC PUMP EQUIP SRC PUMP	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028	102,028			102,028
13	CIAC-WTR ELECTRIC PUMP EQUIP WTR																		
14	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	134,793			134,793
15	CIAC-WTR DIS RESV & STDNPIPES	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385	48,385			48,385
16	CIAC-WTR HYDRANTS	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520			18,520
17	CIAC-OTHER TANGIBLE PLT WATER	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273	396,273			396,273
18	SUB-TOTAL CONTRIBUTED PROPERTY	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061	778,061			778,061
19																			
20	CIAC-WTR SERVICE LINES	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140	84,140			84,140
21	CIAC-WTR METERS	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354	81,354			81,354
22	CIAC-WTR METER INSTALLATIONS	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823	1,823			1,823
23	CIAC-WATER-TAP	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189	21,189			21,189
24	CIAC-WTR PLT MTR FEE	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600			600
25	SUB-TOTAL TAPS & METERS	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886	148,886			148,886
26	TOTAL WATER CIAC	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	1,214,142	(3,587)		1,211,017
27																			
28																			
29																			
30																			
31	WASTEWATER																		
32	CIAC-SWR RES CAP FEE																		
33	CIAC-SWR PLT MOD FEE																		
34	SUB-TOTAL PLANT FEES																		
35																			
36	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	42,953	(3,753)	(22,785)	16,435
37	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	496,317			331,449
38	CIAC-SWR MANHOLES																		23,148
39	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	539,270	(145,473)	(22,785)	371,032
40																			
41	CIAC-STRUCT/IMPRV COLLECTION																		68,880
42	CIAC-STRUCT/IMPRV PUMP PLT LS	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080	114,080			114,080
43	CIAC-STRUCT/IMPRV TREATMENT PLANT																		
44	CIAC-STRUCT/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	121,191			
45	CIAC-POWER GEN EQUIP PUMP PLT																		
46	CIAC-POWER GEN EQUIP TREAT PLT																		
47	CIAC-TREAT/IMP EQUIP LAGOON	41	41	41	41	41	41	41	41	41	41	41	41	41	41	41			41
48	CIAC-TREAT/IMP EQUIP TRT PLT																		
49	CIAC-OUTFALL LINES																		
50	CIAC-OTHER TANGIBLE PLT SEWER	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264	269,264			269,264
51	SUB-TOTAL CONTRIBUTED PROPERTY	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556	504,556			452,045
52																			
53	CIAC-SERVICES TO CUSTOMERS																		
54	CIAC-SEWER-TAP	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335			5,423
55	SUB-TOTAL TAPS	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335	5,335			5,423
56																			
57	CIAC-REUSE SERVICES																		
58	CIAC-REUSE MGMT FEE																		
59	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)	(7,120)			(114,120)
60	SUB-TOTAL 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)	(7,120)			(114,120)
61																			
62	TOTAL WASTEWATER CIAC	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	1,042,041	(504,984)	(22,785)	714,360

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.: 120209-WS
Schedule Year Ended: December 31, 2011

Schedule: A-13
Page 1 of 1
Preparer: Kirsten Markwell

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	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	676,392	514,466
2	To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs	(2,076)	(14,157)
3			
4	Adjusted 12/31/08 Balance	674,316	500,309
5	Additions	27,328	15,887
6	Retirements		
7	Adjustments - 2008 BB Adjustment w Pasco County	2,076	14,157
8			
9	Balance 12/31/09	703,720	530,353
10	Additions	27,788	16,286
11	Adjustments - Rounding	(1)	
12	Adjustments - COA	51,437	2,601
13			
14	Balance 12/31/10	782,944	549,240
15	Additions	27,398	
16	Retirements		
17	Adjustments - Allocations of UIF Cost Center	(6,020)	
18			
19	Balance 12/31/11 per Annual Report	804,322	549,240
20	Adjustments - To reconcile to General Ledger - See Note 1	72,513	14,245
21			
22	Adjusted 12/31/11 Balance	876,835	563,485
23	Adjustments to year-end test year balance:		
24	1. To convert to 13-month average test year.	(13,746)	(6,507)
25	2. Various other adjustments to test year as per Schedule A14, page1.	(35,497)	(56,515)
26			
27	Adjusted 12/31/11 Balance	827,592	500,463
28			
29			
30	Note(s):		
31			
32	1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.		

Supporting Schedule: A-14
Recap Schedule: 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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

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.	(4) Adjustments			(6) Adjusted Average
			(3) A3 - (E) 1.	(4) A3 - (E) 2.	(5) A3 - (E) 3.	
1	WATER					
2						
3	Plant Capacity Fees	-	-	-	-	-
4						
5	Line/Main Extension Fees					-
6						
7	Tapping & Meter Installation Fees	140,991	(109,668)	5,219	-	36,542
8						
9	Contributed Lines	264,162	(205,197)	6,725	-	65,690
10						
11	Other - Contributed Property	457,936	252,017	15,407	-	725,360
12						
13						
14	Total	863,089	(62,848)	27,351	-	827,592
15						
16						
17	WASTEWATER					
18						
19	Plant Capacity Fees	-	-	-	-	-
20						
21	Line/Main Extension Fees					-
22						
23	Contributed Lines	367,866	(290,503)	8,273	(22,765)	62,871
24						
25	Other - Tap Fees	19,712	(18,909)	255	-	1,058
26						
27	Other - Contributed Property	169,400	260,426	6,708	-	436,534
28						
29						
30	Total	556,978	(48,986)	15,236	(22,765)	500,463

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.: 120209-W5

Schedule: A-14
 Page 2 of 2

Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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.

Preparer: Kirsten Markwell

Line No.	(1) Description	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) Jun-11	(9) Jul-11	(10) Aug-11	(11) Sep-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal	(16) Adjustments A3 - (E) 1	(17) Adjustments A3 - (E) 2	(18) Adjustments A3 - (E) 3	(19) Adjusted Balance
1	WATER																		
2	ACC AMORT WATER RES CAP FEE-NC																		
3	ACC AMORT WATER PLT MOD FEE-NC																		
4	SUB-TOTAL PLANT FEES																		
5																			
6	ACC AMORT TRANS & DISTR MAINS	260,793	261,355	261,916	262,478	263,039	263,601	264,162	264,724	265,286	265,847	266,409	266,970	267,532	264,162	(205,197)	6,725		65,690
7	SUB-TOTAL MAINS	260,793	261,355	261,916	262,478	263,039	263,601	264,162	264,724	265,286	265,847	266,409	266,970	267,532	264,162	(205,197)	6,725		65,690
8																			
9	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)		263		(3,200)
10	ACC AMORT STRUCT & IMPRV SRC	25,850	25,850	26,026	26,094	26,162	26,230	26,298	26,366	26,435	26,503	26,571	26,639	26,707	26,298	(19,377)	815		7,736
11	ACC AMORT STRUCT & IMPRV - WTP	10,516	11,130	11,159	11,188	11,217	11,246	11,274	11,303	11,332	11,361	11,390	11,419	11,448	11,229	(8,339)	346		3,236
12	ACC AMORT WELLS & SPRINGS	37,086	37,194	37,303	37,411	37,519	37,627	37,735	37,843	37,951	38,060	38,168	38,276	38,384	37,735	(26,707)	1,298		12,326
13	ACC AMORT ELECTRIC PUMP EQUIP	113,463	113,878	114,303	114,728	115,153	115,578	116,003	116,428	116,854	117,279	117,704	118,129	118,554	118,003	(72,641)	5,101		48,483
14	ACC AMORT ELEC PUMP EQP TRANS DIST																		
15	ACC AMORT WATER TREATMENT EQPT	28,651	28,757	28,862	28,967	29,072	29,178	29,283	29,388	29,493	29,599	29,704	29,809	29,915	29,283	(14,474)	6,127		49,884
16	ACC AMORT DIS RESV & STNDPIPES	49,143	49,252	49,361	49,470	49,578	49,687	49,796	49,905	50,014	50,123	50,232	50,341	50,450	49,796	(38,460)	1,306		12,844
17	ACC AMORT HYDRANTS	18,734	18,789	18,833	18,877	18,921	18,965	19,009	19,053	19,097	19,141	19,185	19,229	19,273	19,141	(13,444)	412		3,908
18	ACC AMORT OTHER TANG PLT WATER	171,712	172,112	172,513	172,913	173,314	173,714	174,115	174,515	174,916	175,316	175,717	176,117	176,518	174,115	(418,248)			590,363
19	SUB-TOTAL CONTRIBUTED PROPERTY	448,722	451,587	452,967	454,145	455,423	456,702	457,981	459,260	460,540	461,821	463,100	464,378	465,658	467,936	(252,017)	15,407		725,360
20																			
21	ACC AMORT SERVICE LINES	58,823	58,756	58,890	59,024	59,157	59,291	59,425	59,558	59,692	59,825	59,959	60,093	60,226	59,425	(45,796)	1,603		15,233
22	ACC AMORT METERS	66,252	66,508	66,763	67,019	67,274	67,529	67,784	68,039	68,294	68,549	68,804	69,059	69,314	68,294	(58,794)	3,088		17,080
23	ACC AMORT METER INSTALLATIONS	1,828	1,835	1,842	1,849	1,856	1,862	1,869	1,876	1,882	1,889	1,896	1,903	1,909	1,869	(1,180)	81		770
24	ACC AMORT WATER CIAC TAP	8,598	8,642	8,687	8,732	8,777	8,823	8,868	8,913	8,959	9,004	9,049	9,095	9,140	8,868	(5,898)	459		3,421
25	ACC AMORT WATER PLT METER FEE-NC	35	35	36	36	36	36	36	36	36	36	36	36	36	36	(3)			8
26	SUB-TOTAL TAPS & METERS	136,336	138,777	139,220	139,663	140,106	140,549	140,991	141,434	141,877	142,319	142,762	143,204	143,647	140,991	(109,895)	5,219		36,542
27																			
28	TOTAL WATER CIAC AMORTIZATION	848,851	851,719	854,003	856,286	858,569	860,852	863,134	865,417	867,701	869,985	872,268	874,552	876,835	863,089	(82,848)	27,351		827,592
29																			
30																			
31	WASTEWATER																		
32	ACC AMORT SEWER RES CAP FEE - NC																		
33	ACC AMORT SEWER PLT MOD FEE - NC																		
34	SUB-TOTAL PLANT FEES																		
35																			
36	ACC AMORT-SEWER FORCE MAINS	40,918	41,037	41,157	41,276	41,395	41,515	41,634	41,753	41,873	41,992	42,111	42,231	42,350	41,634	(33,549)	135	(22,785)	(14,545)
37	ACC AMORT-SEWER GRAVITY MAINS	322,299	322,954	323,610	324,265	324,921	325,576	326,232	326,887	327,542	328,198	328,853	329,509	330,164	328,232	(263,639)	8,138		70,731
38	ACC AMORT-SWR MANHOLES															6,885			6,885
39	SUB-TOTAL MAINS	363,217	363,991	364,767	365,541	366,316	367,091	367,866	368,640	369,415	370,190	370,964	371,740	372,514	367,866	(260,503)	8,273	(22,785)	62,871
40																			
41	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)		14,161		-
42	ACC AMORT-STRUCT/IMPRV COLLECTION																		
43	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	110,309	110,889	111,069	111,449	111,829	112,210	112,590	112,970	113,350	113,730	114,111	114,491	114,871	112,590	(79,100)	4,562		38,052
44	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT																1,932		1,932
45	ACC AMORT-STRCT/IMP GEN PLT	66,793	66,964	67,135	67,306	67,477	67,648	67,819	67,990	68,160	68,331	68,502	68,673	68,844	68,844	(87,816)			123
46	ACC AMORT PWR GEN EQP COLL																		
47	ACC AMORT PWR GEN EQP TREAT																		
48	ACC AMORT-TREAT/DISP EQUIP LAGOON	42	42	42	42	42	42	42	42	42	42	42	42	42	42				42
49	ACC AMORT-TREAT/DISP EQUIP TRT PLT	795	795	795	795	795	795	795	795	795	795	795	795	795	795				795
50	ACC AMORT-OUTFALL LINE																		
51	ACC AMORT- OTHER TANG PLT SEWER	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	557	2,196	373,271		375,466
52	SUB-TOTAL CONTRIBUTED PROPERTY	166,110	166,681	167,252	167,823	168,394	168,965	169,537	170,108	170,680	171,251	171,823	172,394	172,965	169,400	(260,426)	6,708		438,534
53																			
54	ACC AMORT SEWAGE SERVICE LINES																		
55	ACC AMORT SEWER TAP	19,645	19,656	19,667	19,678	19,689	19,701	19,712	19,723	19,734	19,745	19,756	19,768	19,779	19,712	(19,247)	148		813
56	SUB-TOTAL TAPS	19,645	19,656	19,667	19,678	19,689	19,701	19,712	19,723	19,734	19,745	19,756	19,768	19,779	19,712	(18,809)	256		1,058
57																			
58	ACC AMORT-REUSE SERVICES																		
59	ACC AMORT-REUSE TAP																		
60	ACC AMORT-MGMT FEE-NC																		
61	SUB-TOTAL REUSE																		
62																			
63	TOTAL WASTEWATER CIAC AMORTIZATION	548,972	550,328	551,685	553,042	554,400	555,758	557,115	558,471	559,829	561,186	562,543	563,903	565,262	563,089	(48,986)	15,238	(22,785)	500,483

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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,
- 2 Docket #031006-WS.
- 3
- 4 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.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs	N/A	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/09	-	-
7	Additions		
8	Adjustments - Rounding		
9	Adjustments - COA		
10			
11	Balance 12/31/10	-	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Adjusted 12/31/11 Balance	-	-
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		
19	2. Various other adjustments to test year as per Schedule A14		
20			
21	Adjusted 12/31/11 Balance	-	-
22			
23	Adjustments to year-end test year balance:	-	-
24			
25	Adjusted 6/30/10 Balance	N/A	N/A
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - December 31, 2010	N/A	N/A
31	January		
32	February		
33	March		
34	April		
35	May		
36	June		
37	July		
38	August		
39	September		
40	October		
41	November		
42	Ending Balance December 31, 2011		
43			
44	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.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Markwell
 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	Final Rates			
2	Current and Accrued Assets:			
3	Cash			85,359
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
5	Miscellaneous current and accrued assets			4,070
6	Deferred Rate Case Expense			543,462
7	Material and Supplies			6,680
8	Miscellaneous Deferred Debits			29,095
9				
10	Less: Current and Accrued Liabilities and Credits			
11	Accounts Payable			(149,967)
12	Accrued Taxes			(111,680)
13	Accrued Interest			(8,757)
14	Miscellaneous Current and Accrued Liabilities and Credits			(84,530)
15				
16	Equals working capital (Balance Sheet Approach)			\$ 755,640
17				
18	Allocation to Water & Sewer	\$ 210,184	\$ 111,517	
19				
20				
21	Allocation Methodology based on number of ERCs at the end of the test year:			
22	Marion County - Water	527.6	5.66%	\$ 42,775
23	Marion County - Wastewater	76.2	0.82%	\$ 6,178
24	Orange County - Water	298.5	3.20%	\$ 24,201
25	Pasco County - Water	2,883.0	30.93%	\$ 233,736
26	Pasco County - Wastewater	1,137.0	12.20%	\$ 92,181
27	Pinellas County - Water	430.1	4.61%	\$ 34,870
28	Seminole County - Water	2,592.5	27.82%	\$ 210,184
29	Seminole County - Wastewater	1,375.5	14.76%	\$ 111,517
30	TOTAL UIF	9,320.4	100.00%	755,640
31				
32				
33	Interim Rates			
34	Current and Accrued Assets:			
35	Cash			85,359
36	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			441,908
37	Miscellaneous current and accrued assets			4,070
38	Deferred Rate Case Expense			254,427
39	Material and Supplies			6,680
40	Miscellaneous Deferred Debits			29,095
41				
42	Less: Current and Accrued Liabilities			
43	Accounts Payable			(149,967)
44	Accrued Taxes			(111,680)
45	Accrued Interest			(8,757)
46	Miscellaneous Current and Accrued Liabilities			(84,530)
47				
48	Equals working capital (Balance Sheet Approach)			\$ 466,605
49				
50	Allocation to Water & Sewer	\$ 129,788	\$ 68,861	
51				
52	Allocation Methodology based on UIF number of ERCs at the end of the test year:			
53	Marion County - Water	527.6	5.66%	\$ 26,413
54	Marion County - Wastewater	76.2	0.82%	\$ 3,815
55	Orange County - Water	298.5	3.20%	\$ 14,944
56	Pasco County - Water	2,883.0	30.93%	\$ 144,331
57	Pasco County - Wastewater	1,137.0	12.20%	\$ 56,921
58	Pinellas County - Water	430.1	4.61%	\$ 21,532
59	Seminole County - Water	2,592.5	27.82%	\$ 129,788
60	Seminole County - Wastewater	1,375.5	14.76%	\$ 68,861
61	TOTAL UIF	9,320.4	100.00%	466,605

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-W5
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1) ASSETS	(2) Prior Year Dec-10	(3) Jan-11	(4) Feb-11	(5) Mar-11	(6) Apr-11	(7) May-11	(8) June-11	(9) July-11	(10) Aug-11	(11) Sept-11	(12) Oct-11	(13) Nov-11	(14) Dec-11	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant In Service	13,552,349	13,571,701	13,586,647	13,620,546	13,667,449	13,715,061	13,731,147	13,745,110	13,758,629	13,794,745	13,830,614	13,854,876	13,906,677	13,718,273		13,718,273
2	Construction Work in Progress				162							23	114		23		23
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	13,987,477	14,006,830	14,023,775	14,055,837	14,102,577	14,150,189	14,166,275	14,180,239	14,193,757	14,229,874	14,265,765	14,290,119	14,341,805	14,153,424		14,153,424
5	Less: Accumulated Depreciation	(3,002,413)	(3,051,881)	(3,085,761)	(3,134,044)	(3,173,923)	(3,209,778)	(3,254,964)	(3,304,865)	(3,347,680)	(3,392,916)	(3,441,266)	(3,467,574)	(3,482,999)	(3,257,703)		(3,257,703)
6																	
7	NET UTILITY PLANT	10,985,064	10,954,949	10,937,995	10,921,792	10,928,654	10,940,411	10,911,292	10,875,353	10,846,077	10,836,958	10,824,480	10,822,545	10,858,806	10,895,721		10,895,721
8																	
9	Cash	61,776	215,954	111,243	102,547	174,303	84,154	98,904	80,615	95,302	61,960	12,658	20,319	9,913	85,359		85,359
10	Accounts Receivable (net)	462,245	264,021	389,853	439,876	462,073	530,515	477,137	450,885	439,841	480,278	455,015	440,296	453,374	441,908		441,908
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	6,229,076	6,067,660	6,140,440	6,109,037	6,088,002	6,237,310	6,286,123	6,373,195	6,435,716	6,428,295	6,542,368	6,444,227	6,366,264	6,292,593		6,292,593
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	7,032	7,029	7,039	7,046	7,046	7,032	7,028	7,013	6,997	6,974	6,948	6,929	2,728	6,880		6,880
18	Misc Current & Accrued Assets	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070		4,070
19																	
20	TOTAL CURRENT ASSETS	6,764,198	6,578,734	6,652,444	6,662,376	6,735,494	6,863,080	6,878,263	6,895,779	6,981,729	6,981,597	7,021,059	6,915,841	6,869,349	6,830,610		6,830,610
21																	
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges																
25	Clearing Accounts																
26	Deferred Rate Case Expense	358,871	343,412	327,957	312,501	297,040	281,576	266,116	253,376	246,883	240,387	233,894	227,404	220,919	277,718	265,744	543,462
27	Other Miscellaneous Deferred Debits	12,094	10,297	8,500	23,267	23,190	25,262	25,165	21,768	21,438	21,109	20,779	20,449	20,120	19,497	9,598	29,095
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	370,965	353,709	336,456	335,768	320,229	306,839	291,301	275,144	268,322	261,496	254,673	247,653	241,039	297,215	275,342	572,557
31																	
32	TOTAL ASSETS	18,120,228	17,887,391	17,926,865	17,919,936	17,964,378	18,110,330	18,078,856	18,046,277	18,096,127	18,060,051	18,100,212	17,966,239	17,969,194	18,023,547	275,342	18,298,889

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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 Markwell

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
	EQUITY CAPITAL & LIABILITIES	Prior Year Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	13-Month Average Bal.	Adjustments	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	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441	8,532,441		8,532,441
4	Retained Earnings	(894,783)	(807,076)	(884,964)	(960,005)	(828,564)	(716,099)	(771,623)	(748,162)	(728,039)	(772,347)	(792,182)	(748,203)	(728,713)	(805,137)		(805,137)
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,637,658	7,625,365	7,847,456	7,782,435	7,905,876	8,016,342	7,960,817	7,984,279	8,004,402	7,960,094	7,940,259	7,986,237	8,003,727	7,927,304		7,927,304
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	324,528	159,308	157,081	193,633	114,959	109,459	113,639	115,987	130,421	138,282	157,230	119,557	115,484	149,967		149,967
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	271,656	7,727,456
19	Customer Deposits	63,353	65,573	66,473	66,841	69,198	71,074	71,670	72,789	74,308	74,642	75,207	76,075	77,458	71,288		71,288
20	Accrued Taxes	83,717	33,298	58,817	85,108	111,493	137,582	164,077	111,748	138,916	166,193	193,913	77,415	89,552	111,690		111,690
21	Current Portion Long Term Debt																
22	Accrued Interest	7,419	7,680	7,867	8,123	8,278	8,523	8,726	8,983	9,228	9,433	9,617	9,837	10,107	8,757		8,757
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits	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		84,530
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,019,347	7,806,186	7,830,568	7,895,835	7,844,259	7,868,977	7,898,443	7,849,837	7,863,203	7,928,881	7,976,296	7,823,214	7,832,931	7,882,000	271,656	8,153,656
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	99,742	99,545	99,349	99,153	98,956	98,760	98,564	98,367	91,888	91,692	91,496	91,299	88,747	95,966	3,686	99,652
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CR. & OPER. RESERVES	96,794	96,597	96,401	96,205	96,008	95,812	95,616	95,419	88,940	88,744	88,548	88,351	85,799	93,018	3,686	96,704
34																	
35	Contributions In Aid of Construction	3,640,884	3,640,884	3,641,284	3,641,464	3,641,484	3,641,884	3,641,884	3,641,884	3,641,884	3,641,884	3,641,884	3,642,254	3,642,254	3,641,587		3,641,587
36	Less: Accum. Amortization of CIAC	(2,483,410)	(2,470,614)	(2,477,819)	(2,485,024)	(2,492,228)	(2,499,434)	(2,506,638)	(2,513,844)	(2,521,050)	(2,528,256)	(2,535,460)	(2,542,667)	(2,548,098)	(2,506,503)		(2,506,503)
37																	
38	Accumulated Deferred Income Taxes	988,958	988,973	988,985	988,001	988,878	988,948	988,935	988,902	988,948	988,904	988,883	988,849	982,581	986,142		986,142
39																	
40	Total Equity Capital and Liabilities	18,120,228	17,887,391	17,926,895	17,919,938	17,984,378	18,110,330	18,078,858	18,046,277	18,086,127	18,080,051	18,100,212	17,986,239	17,989,194	18,023,547	275,342	18,298,889

NET OPERATING
INCOME

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	989,369	(115,356)	874,013	294,501 (A)	1,168,514	B-4, B-3
2							
3	Operation & Maintenance	780,041	(307,525)	472,516	60,895 (B)	533,410	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	148,603	(1,507)	147,096	27,656 (C), (D)	174,752	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	180,766	(75,155)	105,611	14,813 (E)	120,423	B-15, B-3
10							
11	Provision for Income Taxes	(23,913)	42,876	18,963	71,924 (F)	90,887	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	1,085,497	(341,311)	744,186	175,287	919,473	
14							
15	NET OPERATING INCOME	(96,128)	225,955	129,827	119,214	249,041	
16							
17							
18	RATE BASE	2,970,542	236,717	3,207,259		3,207,259	
19							
20							
21	RATE OF RETURN	-	%	4.05	%	7.76	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

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

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	863,881	(47,620)	816,261	214,360	(A) 1,030,621	B-4, B-3
2							
3	Operation & Maintenance	394,656	175,202	569,859	55,675	(B) 625,534	B-6, B-3
4	Depreciation, net of CIAC Amort.	73,644	10,840	84,484	5,015	(C), (D) 89,499	B-14, B-3
5							
6	Amortization	-	-	-	-	-	
7							
8	Taxes Other Than Income	-	68,470	68,470	10,473	(E) 78,943	B-15, B-3
9							
10	Provision for Income Taxes	(12,688)	22,079	9,391	53,885	(F) 63,276	C-1, C-2, B-3
11							
12	OPERATING EXPENSES	455,613	276,591	732,204	125,049	857,253	
13							
14	NET OPERATING INCOME	408,268	(324,211)	84,057	89,312	173,369	
15							
16							
17	RATE BASE	1,271,442	961,420	2,232,861		2,232,861	
18							
19							
20							
21	RATE OF RETURN	32.11 %		3.76 %		7.76 %	

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	989,369	863,881
5	Adjustment to remove Accrued Revenues per B4	1,334	59
6	Adjustment to remove reversal of 2010 Revenue Reserve, booked in 1/2011	(134,630)	(57,063)
7	Adjustment to remove the effect of the refunds of 2010 Revenues, booked in 1 & 5/2011	20,825	
8	Adjustment to correct misclassification of Meter Connection Fees as Other Revenues	(600)	
9	Test Year Adjusted Revenues prior to Annualizing Revenues	876,298	806,877
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 2 & 4	874,013	816,261
14	Test Year Adjusted Revenues per above	876,298	806,877
15	Adjustment required to annualize revenues	(\$2,285)	9,384
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize the rate of return per Schedule D-1.	294,501	214,360
20			
21	Total Adjustments to Revenues	179,145	166,740
22			
23	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
25	Column (3) for detail accounts and amounts	(235,942)	235,942
26	Total Allocation to Wastewater	(235,942)	235,942
27			
28	(2) To correct parent companies allocations during the year based on ERCs - See Schedules B5		
29	and B6, Column (4) for detail accounts and amounts	(4,757)	(1,086)
30	Total parent companies allocation correction	(4,757)	(1,086)
31			
32	(3) Adjustments to Amortization of Deferred Assets		
33	(a) Adjustments to Rate Case Expense		
34	To adjust previous rate case amortization to approved yearly amount		
35	Per Order No. PSC-10-0585-PAA-WS	20,792	11,188
36	Per Books (AA Ledger) - Note that Total UJF Rate Case Amortization was booked in Seminole	88,833	47,132
37	666/766 - Regulatory Commission Expense - Rate Case Amort. - See B5 & B6, Column (5)	(68,041)	(35,944)
38			
39	(4) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals,		
40	reversals and posting errors if applicable		
41	Phillips System per bills	600	
42	Total Expense per bills	600	
43	Purchased Water Expense for the Phillips System per G/L	560	
44	610 - Purchased Water Expense Adjustment - See B5, Column (5)	40	
45			
46	(5) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of		
47	accruals, reversals and posting errors if applicable		
48	Weathersfield per bills		170,353
49	Ravena/Lincoln Heights per bills		176,357
50	Total Expense per bills		346,710
51	Purchased Sewage Treatment Expense per G/L		371,281
52	710 - Purchased Sewage Treatment Expense Adjustment - See B6, Column (5)		(24,571)
53			
54	(6) 618/718 Chemicals		
55	To transfer to Pasco County the cost of invoice Doc # 377615	(58)	
56	To remove G/L charges for invoice Doc # 422204 incorrectly charged to chemicals	(390)	
57	Total Chemical Adjustments - See B5 column (5)	(448)	-
58			
59	(7) 675/775 Miscellaneous Expense		
60	To record O&M G/L charges incorrectly charged to chemicals for invoice Doc # 422204	255	135
61	Total Adjustments - See B5, column (5)		
62			
63	(8) 670/770 Bad Debt Expenses		
64	To remove balance in object 5515 - Uncollectible Accounts Accruals	1,368	726
65	Total Bad Debts Adjustments - Ssee B5 & B6, column (5)	1,368	726
66			
67	Total Test Year Adjustments to O&M	(307,525)	175,202

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

Line No.	Description	Water	Wastewater
1	<u>Pro-Forma Adjustments</u>		
2	(9) To adjust for pay increase in 2012 and scheduled for April 2013		
3	601/701 Salary & Wages	12,664	6,719
4	603/703 Salary & Wages - Officers	1,893	1,004
5	604/704 Employee Pensions & Benefits	3,955	2,098
6	Adjustments for Payroll Related Increases - Pro Forma Adjustment - See B5 & B6, Column (6)	18,513	9,822
7			
8	(10) To reflect the increase in wholesale cost of 2011 water gallons purchased from the City of Sanford, the City of Altamonte Springs and Seminole County Utilities based on their current rates effective 10/01/12		
9			
10			
11	Crystal Lakes System	524	
12	Bear Lake System	6	
13	Weathersfield System	12	
14	Oakland Shores System	292	
15	610 - Purchased Water Expense Adjustment - See B5, Column (7)	834	
16			
17	(11) To reflect the increase in wholesale cost of 2011 wastewater gallons treated by the City of Sanford and the City of Altamonte Springs Utilities based on their current rates effective 10/01/12		
18			
19			
20	Weathersfield System		7,382
21	Ravena / Lincoln Heights System		17,163
22	710 - Purchased Wastewater Treatment Expense Adjustment - See B6, Column (7)		24,525
23			
24	(12) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule	1,350	
25	635 Contractual Services - Testing - See B5, Column (7)	1,350	
26			
27	(13) Amortization of Deferred Costs		
28	(a) Amortization of rate case expense per Schedule B-10	40,198	21,328
29	666/766 Adjustments for Deferred Costs - Pro Forma Adjustment	40,198	21,328
30			
31	Total Pro Forma Adjustments to O&M (See Schedules B5 & B6, column (8))	60,895	55,675
32			
33	Total Adjustments to O&M Expenses	(246,630)	230,877
34			
35	(C) Adjustments to Depreciation Expense:		
36	(1) To allocate common general depreciation expense from water to wastewater	(23,344)	23,344
37	(See Schedules B13 & B14, column (3) for account breakdown)		
38			
39	(2) (a) To correct parent company transportation allocations	(4,793)	(2,543)
40	(b) To correct parent company other allocations during the year based on ERCs	(2,237)	(1,196)
41	(See Schedules B13 & B14, column (4) for account breakdown)	(7,030)	(3,739)
42			
43	(3) To rollforward depreciation expense & correct depreciation rates	28,644	(10,372)
44	(See Schedules B13 & B14, column (5) for account breakdown)		
45			
46	Total Test Year Adjustments to O&M	(1,730)	9,233
47			
48	<u>Pro-Forma Adjustments</u>		
49	(4) To annualize depreciation expense for assets placed in service during the test year	4,583	405
50	(See Schedules B13 & B14, column (6) for account breakdown)		
51			
52	(5) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements		
53	Park Ridge Water-Distribution and Valve Replacement		
54	331.4 - Water Mains	5,698	
55	331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963	(678)	
56	333.4 - Water Services	625	
57	333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963	(65)	
58	334.4 - Water Meters	500	
59	334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988	(206)	
60			
61	Park Ridge WTP Electrical Equipment Replaced		
62	311.3 - Pumping Equipment - WTP	4,000	
63	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(510)	
64			
65	Park Ridge Emergency Interconnection with Sanford		
66	309.2 - Supply Mains	1,857	
67			

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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	Ravenna Park WTP Electrical Equipment Replaced		
2	311.3 - Pumping Equipment - WTP	5,000	
3	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(637)	
4			
5	Phillips WTP Electrical Equipment Replaced		
6	311.3 - Pumping Equipment - WTP	4,000	
7	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(510)	
8			
9	Weathersfield WTP Electrical Equipment Replaced		
10	311.3 - Pumping Equipment - WTP	3,250	
11	311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973	(414)	
12			
13	Weathersfield Valve Installation		
14	331.4 - Water Mains	1,163	
15			
16	Ravenna Park Force Main Replacement		
17	360.2 - Force Main		2,667
18	360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978		(759)
19			
20	Ravenna Park reduction of I&I		
21	361.2 - Gravity Main		3,461
22			
23	Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules B13 and B14, column (7).	23,073	5,369
24			
25	Total Pro Forma Adjustments	27,656	5,774
26			
27	Total Adjustments to Depreciation Expenses	25,926	15,007
28			
29	(D) Amortization of CIAC		
30	(1) To rollforward amortization of CIAC & correct amortization rates		
31	WATER		
32	ACC AMORT WATER TREATMENT EQPT	(4,583)	
33	ACC AMORT OTHER TANG PLT WATER	4,806	
34	WASTEWATER		
35	ACC AMORT-SEWER FORCE MAINS		1,297
36	ACC AMORT-SEWER GRAVITY MAINS		(272)
37	ACC AMORT-STRUCT/IMPRV COLLECTION		(699)
38	ACC AMORT-STRUCT/IMP GEN PLT		2,305
39	ACC AMORT SEWAGE SERVICE LINES		(1,024)
40	See Schedules B13 and B14, column (5)		
41	Amortization Expense Rollover	223	1,607
42			
43	Total Test Year Adjustments to Amortization of CIAC	223	1,607
44			
45	Pro-Forma Adjustments		
46	(2) To remove annual CIAC Amortization Expense associated with Ravenna Park Force Main		
47	Replaced. Force main was contributed by developer. CIAC associated with was retired.		
48	360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978		(759)
49	See Schedules B13 and B14, column (7)		
50			
51	Total Pro Forma Adjustments	-	(759)
52			
53	Total Adjustments to CIAC Amortization Expense	223	848
54			
55	(E) Taxes Other Than Income (TOTI)		
56	Test Year Adjustments		
57	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(180,766)	
58	between water and wastewater and make corrections as necessary		
59			
60	(2) Payroll Taxes		
61	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	17,328	9,194
62			
63	Total Payroll Taxes Adjustment	17,328	9,194
64			
65	(3) Personal Property Tax		
66	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books	40,305	19,114
67			
68	Total Personal Property Tax Adjustment	40,305	19,114

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 4 of 4
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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	(4) Real Estate Tax		
2	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	7,751	2,955
3	(b) Allocation of allocated taxes per books based on ERCs	632	335
4	(c) Correction of allocated taxes per books	(5)	(3)
5	Total Real Estate Tax Adjustment	8,378	3,287
6			
7			
8	(5) General & Other Taxes		
9	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	269	143
10	(b) Correction to allocated taxes per books	-	-
11	Total General Other Taxes Adjustment	269	143
12			
13	(6) Regulatory Assessment Fees (RAF)		
14	(a) Calculate RAFs based on Adjusted Test Year Revenues		
15	Test Year Adjusted Revenues	876,298	806,877
16	(b) Calculate RAFs for Annualized Revenues		
17	Annualized Revenues Adjustment	(2,285)	9,384
18	Total Test Year Adjusted Revenues	874,013	816,261
19	RAF Rate	4.5%	4.5%
20	Adjusted Test Year RAF	39,331	36,732
21			
22	Total Test Year Adjustments to TOTI	(75,155)	68,470
23			
24	<u>Pro Forma Adjustments</u>		
25	(7) Regulatory Assessment Fees (RAF)		
26	(a) Calculate RAFs on Additional Revenues Requested		
27	Additional Revenues Requested	294,501	214,360
28	RAF Rate	4.5%	4.5%
29	Pro Forma Adjustment to RAF	13,253	9,646
30			
31	(8) Payroll Taxes		
32	(a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013	1,560	827
33	Total Payroll Tax Adjustment		
34			
35	Total Pro Forma Adjustments to TOTI	14,813	10,473
36			
37	Total Adjustments to TOTI	14,813	10,473
38			
39	(F) <u>Provision for Income Taxes</u>		
40	(1) Adjusted taxes prior to revenue increase	18,963	9,391
41			
42	(2) To calculate additional taxes due to requested revenue adjustments	71,924	53,885
43			
44	Total Adjustments to Provision for Income Taxes	90,887	63,276

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Markwell
 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 (See 2. below)	134,630	521.1 Flat Rate - Residential	
2	461.1 Metered - Residential (See 3. below)	803,195	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	33,588	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 (See 2. below)	791,965
8	462.2 Private Fire Protection		522.2 Measured - Commercial	69,501
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 (See 1. below)	(1,334)	524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	(59)
16	TOTAL WATER SALES	970,079	TOTAL SEWER SALES	861,406
17				
18	OTHER WATER REVENUES		OTHER SEWER REVENUES	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	19,290	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	2,475
25			541 Measured Re-Use Revenues	
26				
27	TOTAL OTHER WATER REVENUES (See 4. below)	19,290	TOTAL OTHER SEWER REVENUES	2,475
28				
29	TOTAL WATER OPERATING REVENUES	989,369	TOTAL SEWER OPERATING REVENUES	863,881
30				
31	ADJUSTMENTS:			
32	1. To remove accrued revenues from the test year	1,334		59
33				
34	2. To remove reversal of 2010 Revenue Reserve	(134,630)		(57,063)
35				
36	3. To remove the effect of the refund of 2010 Revenues	20,825		
37				
38	4. To reclassify CIAC charges booked to Other Water Revenues	(600)		
39				
40				
41	Adjusted Revenues prior to Annualization.	876,298		806,877
42				
43	5. Annualization Adjustment for Final Proposed Rates	(2,285)		9,384
44				
45	Final Annualized Revenues prior to Rate Increase	874,013		816,261
46				
47	5. (Int.) - Annualization Adjustment for Interim			10,131
48				
49	Interim Annualized Revenues prior to Rate Increase	\$874,012		817,008
50				
51	Notes:			
52	1. Adjustment to remove accrued revenues to reflect 12 months actual billings.			
53	2. Adjustment to remove reversal of 2010 Revenue Reserve, booked in January 2011.			
54	3. Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011 and adjusted in May 2011.			
55	4. Adjustment to remove Meter Connection Fees of \$600.00 incorrectly included in Other Water Revenues rather than in CIAC as per Schedule E-5,			
56	Page 1 of 2			
57	5. Adjustment to annualize revenues based on test year number of bills and consumption.			

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole C
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Schedule: B-5
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments					(8) B3 - (B)(13)	(9) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(6) B3 - (B)(9)	(7) B3 - (B)(10)(12)	(8) B3 - (B)(13)		
1	601 Salaries & Wages - Employees	215,375	(74,660)			12,664		153,380	
2	603 Salaries & Wages - Officers, Etc.	32,195	(11,160)			1,893		22,928	
3	604 Employee Pensions & Benefits	67,262	(23,316)	6		3,955		47,907	
4	610 Purchased Water	11,310	-		40		834	12,184	
5	615 Purchased Power	33,448	-	27				33,475	
6	616 Fuel for Power Purchased	-						-	
7	618 Chemicals	32,439	-	(2,735)	(448)			29,256	
8	620 Materials & Supplies	14,425	(4,680)	(98)				9,647	
9	631 Contractual Services - Engr.	10,905	(3,780)	1				7,126	
10	632 Contractual Services - Acct.	5,688	(1,972)	(105)				3,611	
11	633 Contractual Services - Legal	1,302	(451)	(2)				849	
12	634 Contractual Services - Mgmt. Fees	-	-					-	
13	635 Contractual Services - Testing	13,255	-				1,350	14,605	
14	636 Contractual Services - Other	31,700	(10,989)	25				20,736	
15	641 Rental of Building/Real Prop.	442	(153)	(2)				287	
16	642 Rental of Equipment	31	(11)					20	
17	650 Transportation Expenses	28,260	(9,796)					18,464	
18	656 Insurance - Vehicle	-						-	
19	657 Insurance - General Liability	-						-	
20	658 Insurance - Workman's Comp.	-						-	
21	659 Insurance - Other	33,588	(11,643)	(821)				21,124	
22	660 Advertising Expense	158	(55)					103	
23	666 Reg. Comm. Exp. - Rate Case Amort.	136,797	(47,420)	1	(68,041)		40,198	61,535	
24	667 Reg. Comm. Exp. - Other	11,601	(4,022)	1				7,580	
25	670 Bad Debt Expense	21,554	(7,471)	(1)	1,368			15,450	
26	675 Miscellaneous Expenses	78,307	(24,362)	(1,054)	255			53,146	
27									
28	TOTAL	780,041	(235,942)	(4,757)	(66,826)	18,513	2,184	40,198	533,410

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule: B-5

Docket No.: 120209-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

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 Markwell

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	601 Salaries & Wages - Employees	18,584	13,938	21,191	8,192	22,010	17,818	19,276	19,610	18,508	15,301	22,278	18,670	215,375
2	603 Salaries & Wages - Officers, Etc.	1,903	1,904	2,087	2,698	2,146	2,144	2,145	2,816	2,795	2,790	2,778	5,990	32,195
3	604 Employee Pensions & Benefits	4,395	4,293	5,634	3,745	5,099	4,954	5,704	8,307	9,510	4,661	4,696	6,262	67,262
4	610 Purchased Water	60	710	2,872	1,048	313	515	3,231	279	500	568	435	779	11,310
5	615 Purchased Power	4,206	3,477	1,640	750	4,118	2,787	2,854	2,618	2,721	3,151	2,428	2,699	33,448
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	2,809	1,609	2,402	2,613	2,860	2,217	2,368	2,373	3,455	2,288	1,936	5,510	32,439
8	620 Materials & Supplies	1,663	1,022	1,253	1,158	1,199	813	1,323	1,274	1,354	1,038	1,097	1,232	14,425
9	631 Contractual Services - Engr.	-	-	-	-	-	1,953	4,300	4,612	-	-	(12)	52	10,905
10	632 Contractual Services - Acct.	530	338	436	435	(1)	490	434	595	593	592	654	592	5,688
11	633 Contractual Services - Legal	-	7	40	152	77	62	96	107	101	565	96	-	1,302
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	195	670	430	1,181	497	2,151	2,139	2,425	1,310	1,548	-	710	13,255
14	636 Contractual Services - Other	2,857	2,947	2,836	2,552	3,090	2,170	3,077	2,768	2,186	2,465	2,279	2,473	31,700
15	641 Rental of Building/Real Prop.	-	37	74	-	74	37	37	37	37	37	37	37	442
16	642 Rental of Equipment	-	-	-	31	-	-	-	-	-	-	-	-	31
17	650 Transportation Expenses	2,268	1,941	2,152	2,526	3,021	2,516	2,303	2,922	2,138	2,381	2,231	1,882	28,260
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	2,640	2,403	2,935	2,709	3,127	2,845	2,739	2,848	2,646	2,998	2,535	3,163	33,588
22	660 Advertising Expense	-	41	6	10	19	6	-	-	-	-	76	-	158
23	666 Reg. Comm. Exp. - Rate Case Amort.	15,365	15,365	15,365	15,365	15,365	15,365	12,643	6,393	6,393	6,393	6,393	6,393	136,797
24	667 Reg. Comm. Exp. - Other	-	673	3,585	505	2,087	8,071	2	745	819	(5,251)	315	51	11,601
25	670 Bad Debt Expense	457	3,694	3,399	1,464	2,062	1,440	3,353	1,174	1,379	2,115	1,845	(828)	21,554
26	675 Miscellaneous Expenses	10,388	7,708	7,153	2,678	11,987	4,463	4,750	5,477	6,431	7,887	6,437	2,949	78,307
27														
28	TOTAL	68,318	62,776	75,490	49,811	79,150	72,816	72,773	67,379	62,873	51,506	58,534	58,615	780,041

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(5) Adjustments						(9) Adjusted Total
			(3) B3 - (B)(1)	(4) B3 - (B)(2)	(5) B3 - (B)(3) to B(8)	(6) B3 - (B)(9)	(7) B3 - (B)(11)	(8) B3 - (B)(13)	
1	701 Salaries & Wages - Employees	-	74,660				6,719		81,379
2	703 Salaries & Wages - Officers, Etc.	-	11,160				1,004		12,164
3	704 Employee Pensions & Benefits	-	23,316	3			2,098		25,417
4	710 Purchased Sewage Treatment	371,281			(24,571)		24,525		371,235
5	711 Sludge Removal Expense	-							-
6	715 Purchased Power	20,476							20,476
7	716 Fuel for Power Purchased	-							-
8	718 Chemicals	-	-						-
9	720 Materials & Supplies	496	4,680	(52)					5,124
10	731 Contractual Services - Engr.	-	3,780						3,780
11	732 Contractual Services - Acct.	-	1,972	(56)					1,916
12	733 Contractual Services - Legal	-	451	(1)					450
13	734 Contractual Services - Mgmt. Fees	-	-						-
14	735 Contractual Services - Testing	-	-						-
15	736 Contractual Services - Other	-	10,989	14					11,003
16	741 Rental of Building/Real Prop.	-	153	(1)					152
17	742 Rental of Equipment	-	11						11
18	750 Transportation Expenses	-	9,796						9,796
19	756 Insurance - Vehicle	-	-						-
20	757 Insurance - General Liability	-	-						-
21	758 Insurance - Workman's Comp.	-	-						-
22	759 Insurance - Other	-	11,643	(436)					11,207
23	760 Advertising Expense	-	55						55
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	47,420	1	(35,944)			21,328	32,805
25	767 Reg. Comm. Exp. - Other	-	4,022						4,022
26	770 Bad Debt Expense	-	7,471	(1)	726				8,196
27	775 Miscellaneous Expenses	2,403	24,362	(557)	135				26,343
28									
29	TOTAL	394,656	235,942	(1,086)	(59,654)	9,822	24,525	21,328	625,534

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 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 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan-11	(3) Feb-11	(4) Mar-11	(5) April-11	(6) May-11	(7) June-11	(8) July-11	(9) Aug-11	(10) Sept-11	(11) Oct-11	(12) Nov-11	(13) Dec-11	(14) Total Test Year
1	701 Salaries & Wages - Employees													-
2	703 Salaries & Wages - Officers, Etc.													-
3	704 Employee Pensions & Benefits													-
4	710 Purchased Sewage Treatment	30,255	29,336	24,846	20,816	34,775	34,157	26,985	22,965	38,579	28,990	34,225	45,351	371,281
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	1,620	1,629	1,664	1,126	2,398	1,563	2,015	2,058	1,947	1,820	1,489	1,146	20,476
7	716 Fuel for Power Purchased													-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	444	-	-	52	-	-	-	-	-	-	496
10	731 Contractual Services - Engr.													-
11	732 Contractual Services - Acct.													-
12	733 Contractual Services - Legal													-
13	734 Contractual Services - Mgmt. Fees													-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other													-
16	741 Rental of Building/Real Prop.													-
17	742 Rental of Equipment													-
18	750 Transportation Expenses													-
19	756 Insurance - Vehicle													-
20	757 Insurance - General Liability													-
21	758 Insurance - Workman's Comp.													-
22	759 Insurance - Other													-
23	760 Advertising Expense													-
24	766 Reg. Comm. Exp. - Rate Case Amort.													-
25	767 Reg. Comm. Exp. - Other													-
26	770 Bad Debt Expense													-
27	775 Miscellaneous Expenses	758	-	385	-	467	4	-	-	100	689	-	-	2,403
28														
29	TOTAL	32,634	30,965	27,339	21,943	37,640	35,776	29,001	25,023	40,626	31,499	35,714	46,498	394,656

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 1 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	101,852	215,375	(61,998)	153,380	51,528	50.59 %	Please see Note 1 below.
2	603 Salaries & Wages - Officers, Etc.	(1,845)	32,195	(9,267)	22,928	24,773	(1,342.71) %	Please see Note 1 below.
3	604 Employee Pensions & Benefits	27,018	67,262	(19,355)	47,907	20,891	77.33 %	During a significant portion of the 2008 TY, UIF staff was short-handed caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange/Seminole counties was increased in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, respond quickly to emergencies and provide adequate customer service.
4	610 Purchased Water	3,936	11,310	874	12,184	8,248	208.54 %	Increased use of emergency interconnects in 2011 vs. 2008 in Weatherfield, Phillips, Crystal Lake systems.
5	615 Purchased Power	39,415	33,448	27	33,475	(5,940)	(15.07) %	
6	616 Fuel for Power Purchased	-	-	-	-	-	-	
7	618 Chemicals	30,907	32,439	(3,183)	29,256	(1,651)	(5.34) %	
8	620 Materials & Supplies	5,200	14,425	(4,778)	9,647	4,447	85.51 %	Increased frequency and cost of repairs to facilities due to age of systems.
9	631 Contractual Services - Engr.	-	10,805	(3,779)	7,128	7,128	100.00 %	Engineering services used in support of permitting a change in water treatment method at Park Ridge.
10	632 Contractual Services - Acct.	2,650	5,688	(2,077)	3,611	961	36.25 %	Deminimus amount
11	633 Contractual Services - Legal	4,931	1,302	(453)	849	(4,082)	(82.77) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	
13	635 Contractual Services - Testing	12,179	13,255	1,350	14,605	2,426	19.92 %	Increases in water testing activities.
14	636 Contractual Services - Other	12,594	31,700	(10,964)	20,736	8,142	64.85 %	Hydro tank inspection activities.
15	641 Rental of Building/Real Prop.	-	442	(155)	287	287	100.00 %	Deminimus amount
16	642 Rental of Equipment	-	31	(11)	20	20	100.00 %	Deminimus amount
17	650 Transportation Expenses	9,499	28,260	(9,798)	18,464	8,965	94.37 %	Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven
18	656 Insurance - Vehicle	-	-	-	-	-	-	
19	657 Insurance - General Liability	-	-	-	-	-	-	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	
21	659 Insurance - Other	20,718	33,588	(12,464)	21,124	408	1.96 %	
22	660 Advertising Expense	18	158	(55)	103	87	542.00 %	Deminimus amount
23	666 Reg. Comm. Exp. - Rate Case Amort.	42,204	136,797	(75,262)	61,535	n/a	n/a	
24	667 Reg. Comm. Exp. - Other	5,059	11,601	(4,021)	7,580	2,521	49.83 %	Cost to expand service territory in Jansen.
25	670 Bad Debt Expense	11,984	21,554	(6,104)	15,450	3,466	28.91 %	Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession.
26	675 Miscellaneous Expenses	85,505	78,307	(25,181)	53,148	(32,358)	(37.84) %	
27	TOTAL	413,830	780,041	(248,630)	533,410	100,250	26.98 %	
28	Less:							
29	666 Reg. Comm. Exp. - Rate Case Amort.	(42,204)	(136,797)	75,262	(61,535)	n/a	n/a	Not subject to Index Benchmarking
30								
31	TOTAL	371,626	643,244	(171,368)	471,875	100,250	26.98 %	

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-7
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-5	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	2,830.5			2,592.5	(38)	(1.44) %	
2								
3	Consumer Price Index - U	210.228			225.672	15.444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9858		
6	Increase in CPI					1.0735		
7								
8						1.0580		
9								

10 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts
 11 according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.

Line	TY 12/31/2008	TY 12/31/2011	TY Adj.'s	Adjusted TY	Difference	Difference		
14	601 Salaries & Wages - Employees	101,852	215,375	(61,996)	153,380	51,528	50.59%	See total below
15	603 Salaries & Wages - Officers, Etc.	(1,845)	32,195	(9,267)	22,928	24,773	100%	See total below
16	Total	100,007	247,570	(71,262)	176,308	76,301	76.30%	See explanation in Line 3 above.
17								
18								

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

Explanation: Complete the following comparison of the applicant's current and prior last 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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	55,335	-	81,379	81,379	26,044	47.07 %	Please see Note 1 below.
2	703 Salaries & Wages - Officers, Etc.	(986)	-	12,164	12,164	13,150	(1,333.71) %	Please see Note 1 below.
3	704 Employee Pensions & Benefits	14,887	-	25,417	25,417	10,730	73.06 %	During a significant portion of the 2008 TY, UIF staff was short-handed caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange/Seminole counties was increased in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, respond quickly to emergencies and provide adequate customer service.
4	710 Purchased Sewage Treatment	302,830	371,281	(46)	371,235	68,405	22.59 %	Increase in unit cost of WW treatment provided by city of Altamonte Springs in Weathersfield, by Sanford in Ravenna Park.
5	711 Sludge Removal Expense	14,739	-	-	-	(14,739)	(100.00) %	
6	715 Purchased Power	17,780	20,476	-	20,476	2,696	15.17 %	Increase in the number of kWh purchased in 2011 vs. 2008.
7	716 Fuel for Power Purchased	-	-	-	-	-		
8	718 Chemicals	-	-	-	-	-		
9	720 Materials & Supplies	176	496	4,828	5,124	4,948	2,811.15 %	Increased frequency and cost of repairs to facilities due to age of systems.
10	731 Contractual Services - Engr.	2,740	-	3,780	3,780	1,040	37.97 %	Increase in the use of engineering services in 2011 vs. 2008.
11	732 Contractual Services - Acct.	1,499	-	1,916	1,916	417	27.82 %	Deminimus amount.
12	733 Contractual Services - Legal	2,722	-	450	450	(2,272)	(83.47) %	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-		
14	735 Contractual Services - Testing	904	-	-	-	(904)	(100.00) %	
15	736 Contractual Services - Other	9,163	-	11,003	11,003	1,840	20.08 %	Increase in landscaping/mowing expense
16	741 Rental of Building/Real Prop.	-	-	152	152	152	100.00 %	Deminimus amount.
17	742 Rental of Equipment	-	-	11	11	11	100.00 %	Deminimus amount.
18	750 Transportation Expenses	5,075	-	9,796	9,796	4,721	93.02 %	Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven
19	756 Insurance - Vehicle	-	-	-	-	-		
20	757 Insurance - General Liability	-	-	-	-	-		
21	758 Insurance - Workman's Comp.	-	-	-	-	-		
22	759 Insurance - Other	11,565	-	11,207	11,207	(358)	(3.10) %	
23	760 Advertising Expense	8	-	55	55	47	587.50 %	Deminimus amount.
24	766 Reg. Comm. Exp. - Rate Case Amort.	22,490	-	32,805	32,805	n/a	n/a	
25	767 Reg. Comm. Exp. - Other	2,725	-	4,022	4,022	1,297	47.60 %	Cost of quick take amendment in Seminole County.
26	770 Bad Debt Expense	6,408	-	8,196	8,196	1,788	27.90 %	Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession.
27	775 Miscellaneous Expenses	39,129	2,403	23,940	26,343	(12,786)	(32.68) %	
28								
29	TOTAL	\$ 508,989	\$ 394,656	\$ 230,877	\$ 625,534	\$ 106,229	21.84 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	(22,490)	-	(32,805)	(32,805)	n/a	n/a	Not subject to Index Benchmarking
32								
33	TOTAL	486,499	394,656	198,072	592,728	106,229	21.84 %	

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-8
 Page 2 of 2
 Preparer: Kirsten Markwell

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 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	1,405.5			1,375.5	(30)	(2.13) %	
2								
3	Consumer Price Index - U	210.228			225.872	15.444	7.35 %	
4								
5	Benchmark Index: Increase in Customer ERC's					0.9787		
6	Increase in CPI					1.0735		
7								
8						1.0506		
9								
10	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts							
11	according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.							
12								
13								
14								
15	701 Salaries & Wages - Employees	55,335	-	81,379	81,379	26,044	47.07%	See total below
16	703 Salaries & Wages - Officers, Etc.	(986)	-	12,164	12,164	13,150	100%	See total below
17	Total	54,349	-	93,544	93,544	39,195	72.12%	See explanation in Line 3 above.
18								

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011

Schedule: B-9
 Page 1 of 1
 Preparer: Sharon Wiorak

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 item. 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	Computer Maintenance	Ashwood Computer Co., Inc; AT&T; Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Comcast; Corvallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing; GP; New Edge Networks, Inc.; Oracle America, Inc.; Paetec; QAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies	20,510	Maintenance of all company servers
2	Computer Amort & Prog Cost	Cardmember Service; Frontier;	(10)	Program Costs
3	Internet Supplier	Acceleration; AT&T; Atlantic Broadband; BrightHouse; Cardmember Service; Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Great Basin Internet Services, Inc.; McNabb Telephone Co.; Mediacom; Netnetco; New Edge Networks Inc.; Northland Cable Co.; Paetec; T6 Wireless.Com; Verizon; Zito Media LP	3,442	Internet Services
4	Audit Fees	Pricewaterhousecoopers LLP	3,643	Audit Services
5	Employment Finders Fees	Finders Fee	564	Permanent Employment Staffing
6	Engineering Fees	CPH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveying, Inc.	10,905	Engineering Services which help facilitate Wastewater Treatment Plant operating permits.
7	Legal Fees	Baker & Daniels; Beers & Gordon, P.A.; Bracawell & Giuliani LLP; Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermadean; King & Spelding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP; Norton & Wood LLP; Ross, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hofer, PA; Winston & Strawn	1,302	Various Legal Issues.
8	Payroll Services	Automatic Data Processing, Inc.; Paychex; Progressive Office Equipment	1,507	Payroll Services
9	Tax Return	Pricewaterhousecoopers LLP	2,044	Tax Return review
10	Temporary Employment Fee	Manpower; Office Team; Robert Half International, Inc	1,117	Temporary Employment Services
11	Test - Water	Tri-Tech Laboratories, Inc.; Flowers Chemical Labs, Inc.	9,585	Laboratory analysis for regulatory required testing of facilities end product.
12	Test-Safe Water Drinking	Flowers Chemical Labs, Inc.; Hach Chemical Co.; H F Scientific Inc.; Lab Safety Supply, Inc.; USA Bluebook/Utility Supply.	3,670	Laboratory analysis for regulatory required testing of facilities end product.
13	Test - Sewer		0	Laboratory analysis for regulatory required testing of facilities end product.
14	Other Outside Services	B. H. Suhr & Company, Inc; Badger Meter, Inc.; Casados, Jim; CSC Corporation Service Company; Dulanto, Carlos; Fisc Solutions; Granite/Fisc Static; Infosand, Inc.; McCorkle Court Reporters, Inc.; Millian Swain & Assoc, Inc.; Moper Maric; Northern Printing Network, Inc.; Sunshine State One Call of FL	4,570	Other Outside Services
Total			\$ 62,851	

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-W5
 Schedule Year Ended: December 31, 2011

Schedule: B-10
 Page 1 of 1
 Preparer: Sharon Wlorek

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	120	24,000	Assist w/MFRs, Data Requests and Recommendations Review.
2	Milian, Swain & Associates	Cynthia Yapp	150.00	172	25,800	Assist w/MFRs and Reconciliation to Annual Reports for all counties
3	Milian, Swain & Associates	Maria Bravo	150.00	1,300	195,000	Assist w/MFRs, Data Requests, Audit and Recommendations Review.
4	Milian, Swain & Associates	Karl Holzenberg	150.00	65	9,750	Assist with Reconciliation of MFRs to Annual Reports for all counties
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	350.00	315	110,250	Legal Fees
6	Rose, Sundstrom & Bentley, LLP	n/a	-	-	7,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
7	M&R Consultants	Frank Seidman	150.00	112	16,950	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
8	Public Service Commission		n/a	n/a	4,000	Filing Fee
9	Water Service Corp.	In-house Staff		3,587	165,121	
10	Water Service Corp.		n/a	n/a	5,000	Customer notices, postage
11	Water Service Corp.		n/a	n/a	3,200	Travel, Hotel/Accommodation, Rental Car, Airfare
12	Water Service Corp.		n/a	n/a	-	Temp Services
13	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
14						
15	Estimate Through				<u>\$ 578,071</u>	
16						
17						
18	[x] PAA					
19	[] Commission Hearing					
20						
21	Amortization Period 4 Years					
22	Explanation if different from Section 367.0816, Florida					
23						
24			(A)	(B)	(C)	
25	Amortization of Rate Case Expense:					
26	Total Projected Rate Case Expense		417,514	160,557	578,071	
27	Annual Amortization - All UIF Systems		\$ 104,378	\$ 40,139	\$ 144,518	
28						
29	Annual Amortization - Seminole County		\$ 40,198	\$ 21,328	\$ 61,526	
30						
31	Method of allocation between UIF systems (based on ERC count 12/31/11):					
32	Total Customers - UIF		6,731.70	2,588.70	9,320.40	
33	Total Customers - County		2,592.5	1,375.5	3,968.0	
34	Percentage of Customers		38.51%	53.13%	42.57%	
35						
36	Method of allocation for the County between water and wastewater (based on ERC count 12/31/11):					
37	Total Customer - County		2,592.5	1,375.5	3,968.0	
38	Percentage of Customers		65.34%	34.66%	100.00%	
39						
40	*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.					
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51	Beginning Rate Case Expense				\$ -	
52	End - Rate Case Expense				\$ 578,071	
53	Average Rate Case to be Included in Working Capital				<u>\$ 289,035</u>	

County	Water	Wastewater	Total ERCs
Marion	527.6	76.2	603.8
Orange	298.5	-	298.5
Pasco	2,883.0	1,137.0	4,020.0
Pinellas	430.1	-	430.1
Seminole	2,592.5	1,375.5	3,968.0
TOTAL	6,731.7	2,588.7	9,320.4

**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.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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.

<u>Line No.</u>	<u>Description</u>	<u>Period</u>	<u>Budget Amount</u>	<u>Term of Amort.</u>	<u>Test Year Amortization</u>
1	TANK MAINT (WTR)	As needed	40,279	5 years	1,302.19

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County;
 Docket No.:
 Schedule Year Ended: December 31, 201
 Inquiries [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 1 of 13

Preparer: Erin Aquilino

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 January 31, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total	65.30% Water	34.70% Sewer
			Amounts Allocated								
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,790	252,268	\$256,058	2,475	1,315
3	408	Taxes Other than Income	1.48%	100.00%	100.00%	ERC	\$1,163	77,626	\$78,790	760	404
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$30)	(1,998)	(\$2,028)	(20)	(10)
9	601-603/701/703	Salaries	1.78%	98.22%	100.00%	ERC	\$6,315	349,240	\$355,555	4,124	2,191
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$4,393	293,277	\$297,672	2,870	1,325
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,468	97,647	\$99,115	958	509
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$330	35,347	\$35,876	346	184
14	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	636/736	Contractual Services - Other	1.52%	98.48%	100.00%	ERC	\$2,837	183,132	\$187,969	1,865	991
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$6	412	\$418	4	2
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,640	176,137	\$178,776	1,724	916
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$9	388	\$396	6	3
21	675/775	Miscellaneous Expenses	1.49%	98.51%	100.00%	ERC	\$1,738	114,812	\$116,550	1,133	603
22							\$24,880	\$1,580,386	\$1,605,266	16,247	8,633
23											
24		Water Service Corp. Allocated RVP Expense									
25											
26	601-603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$778	29,759	\$30,538	508	270
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.55%	97.45%	100.00%	ERC	\$1	45	\$46	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$14	523	\$537	9	5
31							\$ 793	\$ 30,327	\$ 31,120	318	275
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601-603/701/703	Salaries	4.29%	95.71%	100.00%	ERC	\$434	9,678	\$10,112	284	151
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.29%	95.71%	100.00%	ERC	\$3,049	67,951	\$71,000	1,991	1,058
40							\$ 3,483	\$ 77,630	\$ 81,112	2,274	1,208
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.84%	93.16%	100.00%	ERC	\$1,291	\$17,582	\$18,873	843	448
44	408	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	\$2,321	\$33,572	\$35,893	1,516	805
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601-603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.65%	93.35%	100.00%	ERC	\$16	\$221	\$237	10	5
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.47%	93.53%	100.00%	ERC	\$2,261	\$32,696	\$34,957	1,476	784
55	666/766	Regulatory Commission Exp - Amor	6.47%	93.53%	100.00%	ERC	\$69	\$1,004	\$1,074	45	24
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57							\$0	\$0	\$0	-	-
58	675/775	Miscellaneous Expenses	6.47%	93.53%	100.00%	ERC	\$775	\$11,204	\$11,979	506	269
59							\$ 6,733	\$ 96,279	\$103,012	4,396	2,336
60		Water Service Corp. Allocated UI Expense									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$ -	-	-
64							\$ -	\$ -	\$ -	-	-

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.:
 Schedule Year End: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 2 of 13

Preparer: Erin Aquilino

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 February 28, 2011 Amounts Allocated			(B)	
			Utilities, Inc. of Florida	Other Companies/Systems	Total		Utilities, Inc. of Florida	Other Companies/Systems	Total	65.31% Water	34.69% Sewer
			Seminole County				Seminole County				
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,793	252,364	\$256,157	2,477	1,316
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$1,023	68,241	\$69,264	668	355
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$34)	(2,264)	(\$2,298)	(22)	(12)
9	601/603/701/703	Salaries	1.82%	98.18%	100.00%	ERC	\$6,138	331,634	\$337,772	4,009	2,129
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$4,393	286,344	\$290,737	2,804	1,489
11	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$974	65,273	\$66,247	636	338
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$338	22,338	\$22,676	221	117
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$7	440	\$447	4	2
15	636/736	Contractual Services - Other	1.55%	98.45%	100.00%	ERC	\$2,848	181,425	\$184,273	1,860	988
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,463	\$2,500	24	13
17	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$9	570	\$579	6	3
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,403	160,248	\$162,651	1,569	833
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$16	1,065	\$1,081	10	6
21	675/775	Miscellaneous Expense	1.55%	98.45%	100.00%	ERC	\$2,372	163,738	\$166,110	1,680	892
22							\$24,416	\$1,534,079	\$1,558,495	15,946	8,469
23											
24		Water Service Corp. Allocated RVP Expense									
25											
26	601/603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$779	29,759	\$30,538	508	270
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.57%	97.43%	100.00%	ERC	\$1	45	\$46	1	0
30	675/775	Miscellaneous Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$	\$	\$	\$	\$
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.30%	95.70%	100.00%	ERC	\$425	9,678	\$10,103	284	151
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expense	4.30%	95.70%	100.00%	ERC	\$516	11,484	\$12,000	337	179
40							\$	\$	\$	\$	\$
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expense	6.84%	93.16%	100.00%	ERC	\$1,292	\$17,581	\$18,873	844	448
44	408	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	\$1,733	\$23,053	\$24,786	1,132	601
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	6.49%	93.51%	100.00%	ERC	(\$10)	(\$147)	(\$157)	(7)	(4)
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.47%	93.53%	100.00%	ERC	\$23	\$325	\$348	15	8
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	632/732	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.47%	93.53%	100.00%	ERC	\$54	\$780	\$834	35	19
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.47%	93.53%	100.00%	ERC	\$1,932	\$27,925	\$29,857	1,262	670
55	666/766	Regulatory Commission Exp - Amort	6.47%	93.53%	100.00%	ERC	\$69	\$1,004	\$1,073	45	24
56	667/767	Reg. Commission Exp. - Other	6.47%	93.53%	100.00%	ERC	\$11	\$164	\$175	7	4
57	675/775	Miscellaneous Expenses	6.47%	93.53%	100.00%	ERC	\$442	\$6,393	\$6,835	289	153
58							\$	\$	\$	\$	\$
59							\$	\$	\$	\$	\$
60		Water Service Corp. Allocated UI Expense									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$	\$	\$	\$	\$
64							\$	\$	\$	\$	\$

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

Company: Utilities, Inc. of Florida; Seminole County;
Docket No.:
Schedule Year Ended: December 31, 201
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Aquilino

Utilities, Inc. of Florida
Seminole County
Allocation Percentages

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

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending March 31, 2011			Allocation Percentages		
			Utilities, Inc. of Florida	Other Companies/Systems		Utilities, Inc. of Florida	Other Companies/Systems	Total	65.26% Water	34.74% Sewer	
			Seminole County	Total		Seminole County	Total	Total			
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$3,759	249,002	\$252,762	2,453	1,306
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$1,286	85,371	\$86,656	839	447
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	288.82%	-188.82%	100.00%	ERC	\$1,316	(860)	\$456	839	437
9	601-603/701/703	Salaries	1.89%	98.12%	100.00%	ERC	\$6,576	343,080	\$349,655	4,251	2,284
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$5,634	374,145	\$379,780	3,677	1,957
11	620/720	Materials and Supplies	1.50%	98.50%	100.00%	ERC	\$973	64,081	\$65,054	635	338
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$436	28,941	\$29,376	284	151
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$9	623	\$633	6	3
15	636/736	Contractual Services - Other	1.53%	98.47%	100.00%	ERC	\$2,795	179,534	\$182,329	1,824	971
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$74	4,926	\$5,000	48	26
17	650/750	Transportation Expenses	1.46%	98.54%	100.00%	ERC	\$2	139	\$141	1	1
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,933	194,919	\$197,854	1,916	1,020
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$30	1,963	\$1,993	19	10
21	675/775	Miscellaneous Expenses	1.64%	98.36%	100.00%	ERC	\$2,378	178,644	\$181,022	1,944	1,033
22							\$28,803	\$1,764,507	\$1,793,310	18,797	10,006
24		Water Service Corp. Allocated RVP Expense									
25	601-603/701/703	Salaries	2.56%	97.44%	100.00%	ERC	\$782	29,756	\$30,538	510	272
26	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$21	795	\$816	14	7
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31							\$ 803	\$ 30,551	\$ 31,354	524	279
32		Water Service Corp. Allocated Regional Expenses									
33	601-603/701/703	Salaries	4.32%	95.68%	100.00%	ERC	\$437	9,676	\$10,112	285	152
34	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	620/720	Materials and Supplies	4.21%	95.79%	100.00%	ERC	\$1	22	\$23	1	1
37	650/750	Transportation Expense	4.23%	95.72%	100.00%	ERC	\$0	7	\$7	0	0
39	675/775	Miscellaneous Expenses	4.32%	95.68%	100.00%	ERC	(\$333)	(7,368)	(\$7,700)	(217)	(116)
40							\$ 105	\$ 2,337	\$ 2,443	69	37
41		Water Service Corp. Allocated State Expenses									
42	403	Depreciation Expense	6.97%	93.02%	100.00%	ERC	\$1,430	\$19,064	\$20,494	933	497
43	408	Taxes Other than Income	6.50%	93.50%	100.00%	ERC	\$1,555	\$23,772	\$25,327	1,015	540
45	414	Taxes Other than Income	6.50%	93.50%	100.00%	ERC	(\$286)	(\$4,122)	(\$4,408)	(187)	(99)
46	601-603/701/703	Salaries	6.50%	93.50%	100.00%	ERC	(\$573)	(\$1,049)	(\$1,622)	(48)	(25)
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
49	620/720	Materials and Supplies	6.50%	93.50%	100.00%	ERC	\$40	\$374	\$614	26	14
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
51	633/733	Contractual Services - Legal	6.50%	93.50%	100.00%	ERC	\$31	\$442	\$473	20	11
52	636/736	Contractual Services - Other	6.50%	93.50%	100.00%	ERC	\$7	\$108	\$115	5	3
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
54	650/750	Transportation Expense	6.50%	93.50%	100.00%	ERC	\$2,128	\$30,626	\$32,754	1,389	739
55	666/766	Regulatory Commission Exp - Amor	6.50%	93.50%	100.00%	ERC	\$70	\$1,004	\$1,074	46	24
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
57	675/775	Miscellaneous Expense	6.50%	93.50%	100.00%	ERC	\$528	\$7,600	\$8,129	345	183
58							\$ 430	\$ 76,019	\$ 76,449	3,543	1,886
59											
60		Water Service Corp. Allocated UI Expense									
61											
62	427	Interest Expense	2.64%	97.36%	100.00%	Unallocated Rate Base	\$86,538	\$3,196,209	\$3,282,767	56,488	30,070
63							\$ 86,538	\$ 3,196,209	\$ 3,282,767	56,488	30,070
64											

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

Schedule B-12
Page 4 of 13

Company: Utilities, Inc. of Florida; Seminole County;
Docket No.:
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Aquilino

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, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated			65.29% Water	34.71% Sewer
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	1.49%	98.51%	100.00%	ERC	\$3,801	252,149	\$255,950	2,482	1,319
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$1,053	70,040	\$71,093	688	366
4	410.11	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.66%	99.34%	100.00%	ERC	(\$0)	(3)	(\$3)	(0)	(0)
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$56)	(1,794)	(\$1,760)	(17)	(9)
9	601/603/701/703	Salaries	1.84%	98.16%	100.00%	ERC	\$7,652	407,460	\$415,112	4,996	2,656
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$3,728	247,955	\$251,684	2,434	1,294
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,126	74,760	\$75,886	735	391
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$433	28,941	\$29,376	284	151
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$152	10,114	\$10,267	99	53
15	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$2,510	164,400	\$166,909	1,639	871
16	641/741	Rental of Building/Real Property	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
17	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$3	227	\$231	2	1
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,709	180,180	\$182,889	1,769	940
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$49	3,266	\$3,315	32	17
21	675/775	Miscellaneous Expenses	1.31%	98.49%	100.00%	ERC	\$1,890	122,962	\$124,852	1,234	656
22											
23											
24		Water Service Corp. Allocated RVP Expenses									
25											
26	601/603/701/703	Salaries	2.56%	97.44%	100.00%	ERC	\$834	31,789	\$32,623	544	289
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.53%	97.45%	100.00%	ERC	\$9	327	\$336	6	3
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
31											
32											
33		Water Service Corp. Allocated Regional Expenses									
34											
35	601/603/701/703	Salaries	4.32%	95.68%	100.00%	ERC	\$450	9,966	\$10,416	294	156
36	604/704	Employee Benefits	4.33%	95.67%	100.00%	ERC	\$8	183	\$191	5	3
37	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
40	675/775	Miscellaneous Expenses	4.32%	95.68%	100.00%	ERC	(\$315)	(6,985)	(\$7,300)	(206)	(109)
41											
42											
43		Water Service Corp. Allocated State Expenses									
44											
45	403	Depreciation Expenses	6.87%	93.13%	100.00%	ERC	\$1,299	\$17,610	\$18,908	848	451
46	408	Taxes Other than Income	6.49%	93.51%	100.00%	ERC	\$1,235	\$17,783	\$19,018	806	428
47	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	601/603/701/703	Salaries	6.49%	93.51%	100.00%	ERC	\$36	\$525	\$561	24	13
49	604/704	Employee Benefits	6.49%	93.51%	100.00%	ERC	\$8	\$117	\$125	5	3
50	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	620/720	Materials and Supplies	6.49%	93.51%	100.00%	ERC	\$25	\$357	\$382	16	9
52	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	640/740	Rental of Equipment	6.49%	93.51%	100.00%	ERC	\$31	\$444	\$475	20	11
56	650/750	Transportation Expense	6.49%	93.51%	100.00%	ERC	\$2,514	\$36,212	\$38,726	1,641	873
57	666/766	Regulatory Commission Exp - Amort	6.49%	93.51%	100.00%	ERC	\$70	\$1,004	\$1,074	46	24
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
59	675/775	Miscellaneous Expenses	6.49%	93.51%	100.00%	ERC	\$846	\$12,190	\$13,037	553	294
60											
61		Water Service Corp. Allocated UI Expenses									
62											
63	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
64											

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.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 5 of 13

Preparer: Erin Aquilino

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, 2011			Allocation Percentage		
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total	65.32% Water	34.68% Sewer	
			(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,798	252,486	\$256,284	2,481	1,317
2	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$819	34,339	\$35,158	535	284
3	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$24)	(1,371)	(\$1,394)	(15)	(8)
8	601/603/701/703	Salaries	1.88%	98.12%	100.00%	ERC	\$6,445	336,290	\$342,735	4,210	2,235
9	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$5,055	336,837	\$341,892	3,302	1,733
10	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,123	74,334	\$75,457	734	389
11	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
12	632/732	Contractual Services - Accounting	1.51%	98.49%	100.00%	ERC	(\$1)	(\$1)	(\$2)	(1)	(0)
13	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$77	3,159	\$3,237	51	27
14	636/736	Contractual Services - Other	1.58%	98.42%	100.00%	ERC	\$3,076	191,130	\$194,206	2,009	1,067
15	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$74	4,926	\$5,000	48	26
16	650/750	Transportation Expenses	1.46%	98.54%	100.00%	ERC	\$2	111	\$113	1	1
17	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$3,127	208,351	\$211,478	2,042	1,084
18	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
19	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$31	2,076	\$2,108	20	11
20	675/775	Miscellaneous Expenses	1.55%	98.45%	100.00%	ERC	\$2,374	150,668	\$153,042	1,551	823
21							\$23,976	\$1,613,327	\$1,641,303	16,968	9,008
22											
23											
24	Water Service Corp. Allocated RVP Expenses										
25	601/603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$743	28,379	\$29,122	485	258
26	604/704	Employee Benefits	2.55%	97.45%	100.00%	ERC	\$10	385	\$395	7	3
27	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	650/750	Transportation Expenses	2.55%	97.45%	100.00%	ERC	\$3	102	\$104	2	1
29	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$32	1,218	\$1,250	21	11
30							\$78	\$30,684	\$30,872	514	273
31											
32	Water Service Corp. Allocated Rezonation Expenses										
33	601/603/701/703	Salaries	4.31%	95.69%	100.00%	ERC	\$449	9,967	\$10,416	293	156
34	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
35	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	675/775	Miscellaneous Expenses	4.31%	95.69%	100.00%	ERC	\$0	-	\$0	-	-
39							(\$947)	(21,034)	(\$21,981)	(619)	(328)
40							(\$498)	(11,067)	(\$11,565)	(323)	(173)
41											
42	Water Service Corp. Allocated State Expenses										
43	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,716	\$23,660	\$25,375	1,121	595
44	408	Taxes Other than Income	6.48%	93.52%	100.00%	ERC	\$1,272	\$18,352	\$19,624	831	441
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	6.48%	93.52%	100.00%	ERC	\$34	\$494	\$529	22	12
48	613/713	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.66%	93.34%	100.00%	ERC	\$69	\$965	\$1,034	45	24
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.48%	93.52%	100.00%	ERC	\$15	\$215	\$230	10	5
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.48%	93.52%	100.00%	ERC	\$3,017	\$43,529	\$46,546	1,971	1,046
55	666/766	Regulatory Commission Exp - Amort	6.48%	93.52%	100.00%	ERC	\$70	\$1,004	\$1,074	45	24
56	667/767	Reg. Commission Exp - Other	6.48%	93.52%	100.00%	ERC	\$18	\$265	\$283	12	6
57	675/775	Miscellaneous Expenses	6.48%	93.52%	100.00%	ERC	\$676	\$9,757	\$10,433	442	235
58							\$6,887	\$98,242	\$105,128	4,499	2,388
59											
60	Water Service Corp. Allocated UI Expense										
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
62							\$0	\$0	\$0	-	-
63							\$0	\$0	\$0	-	-
64							\$0	\$0	\$0	-	-

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

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Aquilino

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, 2011							
			Utilities, Inc. of Florida Seminole County	Other Companies/Systems		Total	Utilities, Inc. of Florida Seminole County		Total	65.32% Water	34.68% Sewer		
							Amounts Allocated	Amounts Allocated					
1		Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,791	232,194	\$235,985	2,477	1,315		
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$842	36,161	\$37,004	550	292		
4	410.11	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
6	419	Interest and Dividend Income	0.00%	100.00%	100.00%	ERC	\$0	(1)	(\$1)	-	-		
7	420	Allowances for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
8	427	Interest Expense	-4.55%	144.55%	100.00%	ERC	\$1,230	(4,037)	(\$2,807)	817	434		
9	601.603/701/703	Salaries	1.87%	98.13%	100.00%	ERC	\$6,647	349,259	\$355,906	4,342	2,305		
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$4,950	330,113	\$335,063	3,234	1,717		
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$893	59,323	\$60,216	583	310		
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$490	32,686	\$33,176	320	170		
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$62	4,103	\$4,165	40	21		
15	636/736	Contractual Services - Other	1.58%	98.42%	100.00%	ERC	\$2,163	134,423	\$136,585	1,413	750		
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,463	\$2,500	24	13		
17	650/750	Transportation Expenses	1.43%	98.57%	100.00%	ERC	\$1	56	\$56	1	0		
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,845	189,736	\$192,581	1,859	987		
19	667/767	Regulatory Commission Expenses - Other	1.48%	98.52%	100.00%	ERC	\$8	962	\$970	6	3		
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$54	3,378	\$3,432	35	19		
21	675/775	Miscellaneous Expenses	1.48%	98.52%	100.00%	ERC	\$2,543	169,495	\$172,038	1,661	882		
22							\$26,577	\$1,380,093	\$1,406,670	17,360	9,217		
23													
24		Water Service Corp. Allocated RVP Expenses											
25													
26	601.603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$683	26,108	\$26,791	446	237		
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
29	650/750	Transportation Expenses	2.57%	97.43%	100.00%	ERC	\$1	54	\$55	1	0		
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$27	1,016	\$1,043	17	9		
31							\$ 711	\$ 27,178	\$ 27,889	464	247		
32		Water Service Corp. Allocated Regional Expenses											
33													
34	601.603/701/703	Salaries	4.31%	95.69%	100.00%	ERC	\$449	9,967	\$10,416	293	156		
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
38	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
39	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
40							\$ 449	\$ 9,967	\$ 10,416	293	156		
41		Water Service Corp. Allocated State Expenses											
42													
43	403	Depreciation Expenses	6.76%	93.24%	100.00%	ERC	\$1,724	\$23,793	\$25,517	1,126	598		
44	408	Taxes Other than Income	6.48%	93.52%	100.00%	ERC	\$1,287	\$18,376	\$19,663	841	446		
45	414	Taxes Other than Income	6.48%	93.52%	100.00%	ERC	(\$13)	(\$183)	(\$166)	(8)	(4)		
46	601.603/701/703	Salaries	6.47%	93.53%	100.00%	ERC	(\$10)	(\$142)	(\$152)	(6)	(3)		
47	604/704	Employee Benefits	6.45%	93.55%	100.00%	ERC	\$4	\$54	\$58	2	1		
48	615/715	Purchased Power	8.20%	91.80%	100.00%	ERC	\$42	\$475	\$517	28	15		
49	620/720	Materials and Supplies	6.39%	93.61%	100.00%	ERC	(\$91)	(\$1,329)	(\$1,419)	(59)	(31)		
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
52	636/736	Contractual Services - Other	6.48%	93.52%	100.00%	ERC	\$7	\$108	\$115	5	3		
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
54	650/750	Transportation Expense	6.48%	93.52%	100.00%	ERC	\$2,513	\$36,277	\$38,790	1,642	872		
55	666/766	Regulatory Commission Exp - Amor	6.48%	93.52%	100.00%	ERC	\$70	\$1,004	\$1,074	45	24		
56	667/767	Reg. Commission Exp. - Other	6.48%	93.52%	100.00%	ERC	\$111	\$1,603	\$1,714	73	39		
57	675/775	Miscellaneous Expenses	6.48%	93.52%	100.00%	ERC	\$877	\$12,661	\$13,538	573	304		
58							\$ 6,523	\$ 92,597	\$ 99,120	4,261	2,262		
59													
60		Water Service Corp. Allocated UI Expense											
61													
62	427	Interest Expense	2.60%	97.40%	100.00%	Unallocated Rate Base	\$82,532	\$3,086,404	\$3,168,936	33,911	28,621		
63							\$ 82,532	\$ 3,086,404	\$ 3,168,936	33,911	28,621		
64													

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

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.:
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Florida Public Service Commission

Schedule B-12
 Page 7 of 13

Preparer: Erin Aquilino

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		Total	Description of Allocation Method	Amounts Allocated			Historical Month Ending July 31, 2011	
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total	65.33% Water	34.67% Sewer
			(1)	(2)			(5)	(6)	(7)	(8)	(8)
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,812	253,559	\$257,371	2,491	1,322
2	408	Taxes Other than Income	1.48%	100.00%	100.00%	ERC	\$833	\$5,556	\$6,389	544	289
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(\$47)	(3,126)	(\$3,172)	(31)	(16)
9	601/603/701/703	Salaries	1.84%	98.16%	100.00%	ERC	\$6,597	351,181	\$357,778	4,310	2,287
10	604/704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$3,447	350,770	\$354,216	3,558	1,888
11	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,271	84,058	\$85,329	830	440
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$434	28,942	\$29,376	284	150
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$96	6,389	\$6,485	63	33
15	636/736	Contractual Services - Other	1.49%	98.51%	100.00%	ERC	\$2,988	198,074	\$201,062	1,952	1,036
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,463	\$2,500	24	13
17	650/750	Transportation Expenses	1.46%	98.54%	100.00%	ERC	\$2	167	\$169	2	1
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,739	182,614	\$185,353	1,789	949
19	667/767	Regulatory Commission Expenses - Other	1.47%	98.53%	100.00%	ERC	\$2	109	\$111	1	1
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$11	763	\$774	7	4
21	675/775	Miscellaneous Expenses	1.57%	98.43%	100.00%	ERC	\$1,014	63,587	\$64,601	663	352
22							\$25,236	\$1,585,107	\$1,610,343	16,487	8,749
Water Service Corp. Allocated RVP Expenses											
26	601/603/701/703	Salaries	2.55%	97.45%	100.00%	ERC	\$683	26,108	\$26,791	446	237
27	604/704	Employee Benefits	2.55%	97.45%	100.00%	ERC	\$237	9,845	\$10,102	168	89
28	620/720	Materials and Supplies	2.54%	97.46%	100.00%	ERC	\$5	197	\$202	3	2
29	650/750	Transportation Expenses	2.54%	97.46%	100.00%	ERC	\$1	\$1	\$2	1	0
30	675/775	Miscellaneous Expenses	2.55%	97.45%	100.00%	ERC	\$22	848	\$870	14	8
31							\$ 969	\$ 37,049	\$ 38,017	633	336
Water Service Corp. Allocated Regional Expenses											
34	601/603/701/703	Salaries	4.31%	95.69%	100.00%	ERC	\$499	9,967	\$10,416	293	156
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.31%	95.69%	100.00%	ERC	\$215	4,785	\$5,000	141	75
40							\$ 664	\$ 14,752	\$ 15,416	454	250
Water Service Corp. Allocated State Expenses											
43	403	Depreciation Expenses	6.70%	93.30%	100.00%	ERC	\$2,236	\$31,142	\$33,379	1,461	779
44	408	Taxes Other than Income	6.49%	93.51%	100.00%	ERC	\$1,258	\$18,130	\$19,387	822	436
45	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
46	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.49%	93.51%	100.00%	ERC	\$34	\$485	\$519	22	12
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.49%	93.51%	100.00%	ERC	\$89	\$1,286	\$1,375	58	31
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.49%	93.51%	100.00%	ERC	\$2,299	\$33,150	\$35,449	1,502	797
55	666/766	Regulatory Commission Exp - Amort	6.49%	93.51%	100.00%	ERC	\$70	\$1,004	\$1,074	46	24
56	667/767	Reg. Commission Exp - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
57	675/775	Miscellaneous Expenses	6.49%	93.51%	100.00%	ERC	\$414	\$5,972	\$6,386	271	144
58							\$ 6,400	\$ 91,168	\$ 97,569	4,181	2,219
Water Service Corp. Allocated UI Expenses											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63							\$ -	\$ -	\$ -	-	-
64							\$ -	\$ -	\$ -	-	-

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

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.:
 Schedule Year End: December 31, 2011
 Interest [] Final [x]
 Historical [x] Projected []

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

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, 2011			Allocation Percentage	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	65.32% Water	34.68% Sewer
			Seminole County				Seminole County				
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,822	253,609	\$257,431	2,497	1,325
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$847	56,375	\$57,222	354	294
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
8	427	Interest Expense	1.48%	98.52%	100.00%	ERC	(560)	(3,999)	(\$4,059)	(399)	(211)
9	601-603-701-703	Salaries	1.82%	98.18%	100.00%	ERC	\$7,429	400,970	\$408,399	4,832	2,576
10	604-704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$8,278	550,521	\$558,799	5,407	2,871
11	620-720	Materials and Supplies	1.48%	98.51%	100.00%	ERC	\$990	65,636	\$66,626	647	343
12	631-731	Contractual Services - Engineering	1.48%	98.52%	100.00%	ERC	\$12	808	\$820	8	4
13	632-732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$955	39,581	\$40,536	389	206
14	633-733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$107	7,091	\$7,197	70	37
15	636-736	Contractual Services - Other	1.54%	98.46%	100.00%	ERC	\$2,556	163,038	\$165,594	1,669	886
16	641-741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,456	\$2,493	24	13
17	650-750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$35	2,332	\$2,367	23	12
18	659-759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,848	189,486	\$192,334	1,861	988
19	667-767	Regulatory Commission Expenses - Other	1.48%	98.52%	100.00%	ERC	(\$11)	(756)	(\$767)	(7)	(4)
20	670-770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$7	462	\$469	5	2
21	675-775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,158	141,889	\$144,047	1,409	748
22							\$29,649	\$1,869,521	\$1,899,169	19,366	10,287
23											
24		Water Service Corp. Allocated RVP Expense									
25											
26	601-603-701-703	Salaries	2.54%	97.46%	100.00%	ERC	\$680	26,110	\$26,791	444	236
27	604-704	Employee Benefits	2.54%	97.46%	100.00%	ERC	\$26	1,001	\$1,027	17	9
28	620-720	Materials and Supplies	2.55%	97.45%	100.00%	ERC	\$2	72	\$74	1	1
29	650-750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$1	46	\$47	1	0
30	675-775	Miscellaneous Expenses	2.53%	97.47%	100.00%	ERC	\$12	462	\$474	8	4
31							\$72	\$27,690	\$28,412	471	230
32		Water Service Corp. Allocated Regional Expense									
33											
34	601-603-701-703	Salaries	4.29%	95.71%	100.00%	ERC	\$447	9,969	\$10,416	292	155
35	604-704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618-718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	620-720	Materials and Supplies	4.30%	95.70%	100.00%	ERC	\$6	128	\$134	4	2
38	650-750	Transportation Expenses	4.29%	95.71%	100.00%	ERC	\$111	2,475	\$2,586	73	39
39	675-775	Miscellaneous Expenses	4.29%	95.71%	100.00%	ERC	\$602	13,408	\$14,010	393	209
40							\$1,166	\$25,979	\$27,145	761	404
41		Water Service Corp. Allocated State Expense									
42											
43	403	Depreciation Expense	6.74%	93.26%	100.00%	ERC	\$1,765	\$24,439	\$26,194	1,153	612
44	408	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	\$1,295	\$18,735	\$20,031	846	449
45	414	Taxes Other than Income	6.47%	93.53%	100.00%	ERC	(\$385)	(\$5,565)	(\$5,950)	(251)	(133)
46	601-603-701-703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	604-704	Employee Benefits	6.44%	93.56%	100.00%	ERC	\$4	\$53	\$56	2	1
48	615-715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620-720	Materials and Supplies	6.92%	93.08%	100.00%	ERC	\$30	\$400	\$430	19	10
50	631-731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
51	633-733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636-736	Contractual Services - Other	6.47%	93.53%	100.00%	ERC	\$312	\$3,072	\$3,385	139	74
53	642-742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650-750	Transportation Expense	6.47%	93.53%	100.00%	ERC	\$2,774	\$40,123	\$42,897	1,812	962
55	666-766	Regulatory Commission Exp - Amor	6.47%	93.53%	100.00%	ERC	\$69	\$1,004	\$1,074	45	24
56	667-767	Reg. Commission Exp - Other	6.46%	93.54%	100.00%	ERC	\$5	\$79	\$84	4	2
57	675-775	Miscellaneous Expense	6.47%	93.53%	100.00%	ERC	\$310	\$7,779	\$8,089	333	177
58							\$6,281	\$9,708	\$95,989	4,102	2,178
59											
60		Water Service Corp. Allocated UL Expense									
61											
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
63											
64											

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

Company: Utilities, Inc. of Florida, Seminole County;
Docket No.:
Schedule Year End: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Aquilino

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, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total	65.32% Water	34.68% Sewer
			Amounts Allocated						Amounts Allocated		
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,787	252,191	\$255,978	2,474	1,314
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$818	54,642	\$55,461	535	284
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.41%	98.59%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)
8	427	Interest Expense	138.68%	100.00%	100.00%	ERC	\$1,236	(4,433)	(\$3,197)	808	429
9	601/603/701/703	Salaries	1.82%	98.20%	100.00%	ERC	\$7,315	398,821	\$406,136	4,778	2,337
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$9,302	634,358	\$643,660	6,207	3,295
11	620/720	Materials and Supplies	1.49%	98.51%	100.00%	ERC	\$1,022	67,339	\$68,361	667	354
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	633/733	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$593	39,584	\$40,176	387	206
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$101	6,722	\$6,823	66	35
15	636/736	Contractual Services - Other	1.50%	98.50%	100.00%	ERC	\$2,187	144,017	\$146,203	1,428	758
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$37	2,456	\$2,493	24	13
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$2,646	176,615	\$179,261	1,728	918
19	667/767	Regulatory Commission Expenses - Other	1.47%	98.53%	100.00%	ERC	\$20	1,349	\$1,370	13	7
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$7	445	\$452	4	2
21	675/775	Miscellaneous Expenses	1.58%	98.42%	100.00%	ERC	\$1,353	146,358	\$147,711	1,537	816
22							\$31,624	\$1,920,632	\$1,952,257	20,656	10,968
24		Water Service Corp. Allocated RVP Expense									
25											
26	601/603/701/703	Salaries	2.53%	97.47%	100.00%	ERC	\$678	26,113	\$26,791	443	235
27	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	650/750	Transportation Expenses	2.49%	97.51%	100.00%	ERC	\$1	43	\$44	1	0
30	675/775	Miscellaneous Expenses	2.53%	97.47%	100.00%	ERC	\$81	3,127	\$3,208	53	28
31							\$760	\$29,283	\$30,043	496	264
33		Water Service Corp. Allocated Regional Expenses									
34											
35	601/603/701/703	Salaries	4.28%	95.72%	100.00%	ERC	\$446	9,970	\$10,416	291	155
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
37	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
38	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
40	675/775	Miscellaneous Expenses	4.28%	95.72%	100.00%	ERC	\$385	8,615	\$9,000	251	134
41							\$831	\$18,585	\$19,416	542	288
42		Water Service Corp. Allocated State Expenses									
43											
44	403	Depreciation Expenses	6.74%	93.26%	100.00%	ERC	\$1,617	\$32,391	\$34,008	1,056	561
45	408	Taxes Other than Income	6.44%	93.56%	100.00%	ERC	\$1,255	\$18,240	\$19,495	820	435
46	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
47	601/603/701/703	Salaries	6.44%	93.56%	100.00%	ERC	(\$77)	(\$1,117)	(\$1,194)	(\$0)	(\$27)
48	604/704	Employee Benefits	6.43%	93.57%	100.00%	ERC	\$8	\$122	\$130	5	3
49	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
50	620/720	Materials and Supplies	6.44%	93.56%	100.00%	ERC	\$35	\$505	\$539	23	12
51	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
53	636/736	Contractual Services - Other	6.28%	93.72%	100.00%	ERC	(\$1)	(\$13)	(\$13)	(1)	(0)
54	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
55	650/750	Transportation Expense	6.44%	93.56%	100.00%	ERC	\$2,137	\$31,056	\$33,193	1,396	741
56	666/766	Regulatory Commission Exp - Amort	6.44%	93.56%	100.00%	ERC	\$69	\$1,005	\$1,074	45	24
57	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
58	675/775	Miscellaneous Expenses	6.44%	93.56%	100.00%	ERC	\$450	\$6,249	\$6,699	281	149
59							\$4,473	\$78,437	\$82,910	3,575	1,898
60		Water Service Corp. Allocated UI Expense									
61											
62	427	Interest Expense	2.65%	97.35%	100.00%	Unallocated Rate Base	\$85,222	\$3,133,675	\$3,218,897	35,665	29,557
63							\$85,222	\$3,133,675	\$3,218,897	35,665	29,557

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

Company: Utilities, Inc. of Florida; Seminole Count;
Docket No.:
Schedule Year Ends: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Aquilino

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, 2011			Allocation Percentage				
			Utilities, Inc. of Florida	Other Companies/Systems	Total		Utilities, Inc. of Florida	Other Companies/Systems	Total	65.37% Water	34.63% Sewer			
			Seminole County				Seminole County							
Water Service Corp. Allocated Expenses														
1	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,794	253,037	\$256,831	2,480	1,314			
2	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$316	14,472	\$14,688	141	75			
3	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
4	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
5	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
6	420	Allowance for Funds Used During Construction	1.41%	98.59%	100.00%	ERC	(\$0)	(10)	(\$10)	(0)	(0)			
7	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$21)	(1,429)	(\$1,450)	(14)	(7)			
8	601.603/701/703	Salaries	1.80%	98.20%	100.00%	ERC	\$7,281	398,038	\$405,339	4,760	2,321			
9	604.704	Employee Benefits	1.49%	98.51%	100.00%	ERC	\$4,642	307,393	\$312,035	3,035	1,607			
10	620.720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$949	63,136	\$64,085	620	329			
11	631.731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
12	632.732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$592	39,584	\$40,176	387	205			
13	633.733	Contractual Services - Legal	1.47%	98.53%	100.00%	ERC	\$194	12,979	\$13,173	127	67			
14	636.736	Contractual Services - Other	1.53%	98.47%	100.00%	ERC	\$2,307	161,387	\$163,694	1,639	868			
15	641.741	Rental of Building/Real Property	1.47%	98.53%	100.00%	ERC	\$37	2,456	\$2,493	24	13			
16	650.750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$0	26	\$26	0	0			
17	659.759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$2,998	200,477	\$203,454	1,960	1,038			
18	667.767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
19	670.770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$55	3,691	\$3,746	36	19			
20	675.775	Miscellaneous Expenses	1.50%	98.50%	100.00%	ERC	\$2,083	136,479	\$138,562	1,362	721			
21							\$23,328	\$1,591,716	\$1,615,044	16,358	8,770			
22														
23														
24	Water Service Corp. Allocated RVP Expenses													
25	601.603/701/703	Salaries	2.52%	97.48%	100.00%	ERC	\$676	26,115	\$26,791	442	234			
26	604.704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
27	620.720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
28	650.750	Transportation Expenses	2.50%	97.50%	100.00%	ERC	\$1	53	\$54	1	0			
29	675.775	Miscellaneous Expenses	2.52%	97.48%	100.00%	ERC	\$45	1,728	\$1,783	29	16			
30							\$	722	\$	27,906	\$	28,628	472	250
31														
32	Water Service Corp. Allocated Regional Expenses													
33	601.603/701/703	Salaries	4.26%	95.74%	100.00%	ERC	\$444	9,972	\$10,416	290	154			
34	604.704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
35	618.718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
36	620.720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
37	650.750	Transportation Expense	4.26%	95.74%	100.00%	ERC	(\$104)	(2,332)	(\$2,436)	(68)	(36)			
38	675.775	Miscellaneous Expenses	4.26%	95.74%	100.00%	ERC	(\$1,406)	(31,594)	(\$33,000)	(919)	(487)			
39							\$	(1,066)	\$	(23,954)	\$	(25,020)	(697)	(369)
40														
41	Water Service Corp. Allocated State Expenses													
42	403	Depreciation Expenses	6.71%	93.29%	100.00%	ERC	\$1,618	\$22,491	\$24,109	1,058	560			
43	408	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	\$1,610	\$23,485	\$25,095	1,052	557			
44	414	Taxes Other than Income	6.41%	93.59%	100.00%	ERC	(\$257)	(\$3,743)	(\$4,000)	(168)	(89)			
45	601.603/701/703	Salaries	6.41%	93.59%	100.00%	ERC	(\$216)	(\$3,151)	(\$3,367)	(141)	(75)			
46	604.704	Employee Benefits	6.42%	93.58%	100.00%	ERC	\$19	\$281	\$300	13	7			
47	615.715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
48	620.720	Materials and Supplies	6.42%	93.58%	100.00%	ERC	\$33	\$480	\$513	22	11			
49	631.731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
50	633.733	Contractual Services - Legal	6.41%	93.59%	100.00%	ERC	\$371	\$3,417	\$3,789	243	129			
51	636.736	Contractual Services - Other	6.42%	93.58%	100.00%	ERC	(\$243)	(\$623)	(\$380)	(28)	(15)			
52	642.742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
53	650.750	Transportation Expense	6.41%	93.59%	100.00%	ERC	\$2,463	\$35,933	\$38,395	1,610	833			
54	666.766	Regulatory Commission Exp - Amort	6.42%	93.58%	100.00%	ERC	\$69	\$1,005	\$1,074	45	24			
55	667.767	Reg. Commission Exp. - Other	6.42%	93.58%	100.00%	ERC	\$26	\$383	\$410	17	9			
56	675.775	Miscellaneous Expenses	6.41%	93.59%	100.00%	ERC	\$716	\$10,448	\$11,164	468	248			
57							\$	6,410	\$	92,405	\$	98,815	4,191	2,220
58														
59														
60	Water Service Corp. Allocated UI Expenses													
61	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-			
62							\$	-	\$	-	\$	-	-	
63														
64	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

Schedule B-12
Page 11 of 13

Company: Utilities, Inc. of Florida; Seminole County
Docket No.:
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Preparer: Erin Aquilino

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, 2011			Seminole County Allocation Percentage				
			Utilities, Inc. of Florida	Other Companies' Systems	Total		Utilities, Inc. of Florida	Other Companies' Systems	Total	65.33% Water	34.67% Sewer			
			Seminole County				Seminole County							
1		Water Service Corp. Allocated Expenses												
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$3,772	252,659	\$256,432	2,464	1,308			
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$52	3,504	\$3,556	34	18			
4	410.1	Def Income Taxes - Federal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
5	410.11	Def Income Taxes - State	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
7	420	Allowance for Funds Used During Construction	1.45%	98.55%	100.00%	ERC	(\$0)	(26)	(\$26)	(0)	(0)			
8	427	Interest Expense	1.47%	98.53%	100.00%	ERC	(\$34)	(2,274)	(\$2,308)	(22)	(12)			
9	601/603/701/703	Salaries	1.80%	98.20%	100.00%	ERC	\$7,337	400,095	\$407,432	4,793	2,544			
10	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$6,687	314,714	\$321,401	3,062	1,625			
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,081	71,760	\$72,841	706	375			
12	631/731	Contractual Services - Engineering	1.47%	98.53%	100.00%	ERC	(\$12)	(808)	(\$820)	(8)	(4)			
13	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$654	43,899	\$44,553	427	227			
14	633/733	Contractual Services - Legal	1.47%	98.53%	100.00%	ERC	\$96	6,462	\$6,558	63	33			
15	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$2,279	153,039	\$155,318	1,489	790			
16	641/741	Rental of Building/Real Property	1.47%	98.53%	100.00%	ERC	\$37	2,456	\$2,493	24	13			
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
18	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$2,535	170,274	\$172,809	1,656	879			
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
20	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$41	2,731	\$2,772	27	14			
21	675/775	Miscellaneous Expenses	1.52%	98.48%	100.00%	ERC	\$2,075	134,116	\$136,191	1,355	719			
22							\$24,599	\$1,552,602	\$1,577,202	16,070	8,530			
23														
24		Water Service Corp. Allocated RVP Expense												
25														
26	601/603/701/703	Salaries	2.51%	97.49%	100.00%	ERC	\$673	26,118	\$26,791	440	233			
27	604/704	Employee Benefits	2.51%	97.49%	100.00%	ERC	\$9	343	\$352	6	3			
28	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
29	650/750	Transportation Expenses	2.57%	97.43%	100.00%	ERC	\$1	45	\$47	1	0			
30	675/775	Miscellaneous Expenses	2.51%	97.49%	100.00%	ERC	\$8	326	\$334	5	3			
31							\$	692	\$	27,524	452	240		
32		Water Service Corp. Allocated Regional Expense												
33														
34	601/603/701/703	Salaries	4.24%	95.76%	100.00%	ERC	\$442	9,974	\$10,416	289	153			
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
36	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
38	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-			
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	\$2,175	53,625	\$55,800	1,551	823			
40							\$	2,816	\$	63,600	\$	66,416	1,840	976
41		Water Service Corp. Allocated State Expense												
42														
43	403	Depreciation Expenses	6.61%	93.39%	100.00%	ERC	\$1,086	\$29,451	\$30,537	1,362	723			
44	408	Taxes Other than Income	6.39%	93.61%	100.00%	ERC	\$1,772	\$25,971	\$27,743	1,158	614			
45	414	Taxes Other than Income	6.39%	93.61%	100.00%	ERC	(\$1,016)	(\$14,884)	(\$15,900)	(663)	(352)			
46	601/603/701/703	Salaries	6.39%	93.61%	100.00%	ERC	(\$39)	(\$370)	(\$369)	(25)	(13)			
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
48	615/715	Purchased Power	8.11%	91.89%	100.00%	ERC	(\$35)	(\$407)	(\$442)	(23)	(12)			
49	620/720	Materials and Supplies	6.08%	93.92%	100.00%	ERC	\$16	\$225	\$241	11	6			
50	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
52	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
54	650/750	Transportation Expense	6.39%	93.61%	100.00%	ERC	\$2,230	\$32,677	\$34,907	1,457	773			
55	666/766	Regulatory Commission Exp - Amor	6.39%	93.61%	100.00%	ERC	\$69	\$1,005	\$1,074	45	24			
56	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-			
57	675/775	Miscellaneous Expenses	6.39%	93.61%	100.00%	ERC	\$558	\$8,178	\$8,736	365	193			
58							\$	5,640	\$	81,652	\$	87,292	3,684	1,956
59														
60		Water Service Corp. Allocated UI Expense												
61														
62	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-			
63							\$	\$	\$	-	-			
64														

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.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 12 of 13

Preparer: Erin Aquilino

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, 2011			Allocation Percentage	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	65.34% Water	34.66% Sewer
			Seminole County				Seminole County				
1		Water Service Corp. Allocated Expenses									
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$3,782	253,233	\$257,015	2,471	1,311
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$127	8,505	\$8,632	83	44
4	410.1	Def Income Taxes - Federal	1.47%	98.53%	100.00%	ERC	\$190	12,774	\$12,964	124	66
5	410.11	Def Income Taxes - State	1.47%	98.53%	100.00%	ERC	\$44	2,999	\$3,003	29	15
6	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
7	420	Allowance for Funds Used During Construction	1.47%	98.53%	100.00%	ERC	(\$1)	(\$43)	(\$43)	(\$0)	(\$0)
8	427	Interest Expense	-1.47%	151.47%	100.00%	ERC	\$1,365	(4,018)	(\$2,653)	892	473
9	601/603/701/703	Salaries	1.68%	98.32%	100.00%	ERC	\$10,641	622,478	\$633,119	6,952	3,689
10	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$6,177	414,661	\$420,838	4,036	2,141
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$1,079	71,826	\$72,905	703	374
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
13	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$592	39,741	\$40,333	387	205
14	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
15	636/736	Contractual Services - Other	1.48%	98.52%	100.00%	ERC	\$2,466	163,591	\$166,056	1,611	855
16	641/741	Rental of Building/Real Property	1.47%	98.53%	100.00%	ERC	\$37	2,456	\$2,493	24	13
17	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
18	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$3,163	212,353	\$215,517	2,067	1,097
19	667/767	Regulatory Commission Expenses - Other	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
20	670/770	Bad Debt Expense	1.47%	98.53%	100.00%	ERC	\$26	1,751	\$1,777	17	9
21	675/775	Miscellaneous Expense	1.50%	98.50%	100.00%	ERC	\$2,001	131,211	\$133,212	1,308	694
22							\$31,690	\$1,933,477	\$1,965,167	20,705	10,985
23											
24		Water Service Corp. Allocated RVP Expenses									
25											
26	601/603/701/703	Salaries	2.51%	97.49%	100.00%	ERC	\$676	26,218	\$26,894	441	234
27	604/704	Employee Benefits	2.51%	97.49%	100.00%	ERC	\$84	3,274	\$3,359	55	29
28	630/730	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29	630/750	Transportation Expenses	1.63%	98.35%	100.00%	ERC	(\$0)	(\$3)	(\$3)	(\$0)	(\$0)
30	675/775	Miscellaneous Expenses	2.52%	97.48%	100.00%	ERC	\$12	465	\$477	8	4
31							\$ 772	\$ 29,355	\$ 30,727	504	268
32		Water Service Corp. Allocated Regional Expenses									
33											
34	601/603/701/703	Salaries	4.24%	95.76%	100.00%	ERC	\$443	10,018	\$10,461	290	154
35	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
36	618/718	Chemicals	4.24%	95.76%	100.00%	ERC	\$2,735	61,786	\$64,521	1,787	948
37	630/730	Materials and Supplies	4.24%	95.76%	100.00%	ERC	\$14	311	\$325	9	5
38	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
39	675/775	Miscellaneous Expenses	4.24%	95.76%	100.00%	ERC	(\$2,281)	(\$1,545)	(\$3,826)	(1,490)	(791)
40							\$ 910	\$ 20,570	\$ 21,481	595	316
41		Water Service Corp. Allocated State Expenses									
42											
43	403	Depreciation Expenses	6.60%	93.40%	100.00%	ERC	\$2,137	\$30,224	\$32,361	1,396	741
44	408	Taxes Other than Income	6.38%	93.62%	100.00%	ERC	\$2,033	\$29,809	\$31,842	1,318	705
45	414	Taxes Other than Income	6.38%	93.62%	100.00%	ERC	\$983	\$14,417	\$15,400	642	341
46	601/603/701/703	Salaries	6.38%	93.62%	100.00%	ERC	\$125	\$1,831	\$1,955	82	43
47	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	615/715	Purchased Power	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
49	620/720	Materials and Supplies	6.56%	93.44%	100.00%	ERC	\$135	\$1,919	\$2,053	88	47
50	631/731	Contractual Services - Engineering	6.38%	93.62%	100.00%	ERC	\$52	\$766	\$818	34	18
51	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
52	636/736	Contractual Services - Other	6.39%	93.61%	100.00%	ERC	\$7	\$108	\$115	5	3
53	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
54	650/750	Transportation Expense	6.38%	93.62%	100.00%	ERC	\$1,882	\$27,596	\$29,478	1,229	632
55	666/766	Regulatory Commission Exp - Amor	6.38%	93.62%	100.00%	ERC	\$69	\$1,005	\$1,074	45	24
56	667/767	Reg. Commission Exp. - Other	6.38%	93.62%	100.00%	ERC	\$51	\$753	\$805	34	18
57	675/775	Miscellaneous Expenses	6.38%	93.62%	100.00%	ERC	\$868	\$12,728	\$13,596	567	301
58							\$ 8,341	\$ 121,156	\$ 129,497	5,450	2,892
59											
60		Water Service Corp. Allocated UI Expense									
61											
62	427	Interest Expense	2.45%	97.55%	100.00%	Unallocated Rate Base	\$78,937	\$3,139,729	\$3,218,667	51,574	27,363
63							\$ 78,937	\$ 3,139,729	\$ 3,218,667	51,574	27,363
64											

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.:
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 13 of 13

Preparer: Erin Aquilino

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, 2011			Allocation Percentage	
			Utilities, Inc. of Florida Seminole County	Other Companies/ Systems	Total		Amounts Allocated		65.34% Water	34.66% Sewer	
							Utilities, Inc. of Florida Seminole County	Other Companies/ Systems			Total
1	Water Service Corp. Allocated Expenses										
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$45,503	3,028,751	\$3,074,254	29,730	15,774
3	408	Taxes Other than Income	1.48%	98.52%	100.00%	ERC	\$9,081	605,052	\$614,132	5,933	3,148
4	410.1	Def Income Taxes - Federal	1.47%	98.53%	100.00%	ERC	\$190	12,774	\$12,964	124	66
5	410.11	Def Income Taxes - State	1.47%	98.53%	100.00%	ERC	\$44	2,959	\$3,003	29	15
6	419	Interest and Dividend Income	0.54%	99.46%	100.00%	ERC	(\$0)	(4)	(\$4)	(0)	(0)
7	420	Allowance for Funds Used During Construction	1.45%	98.55%	100.00%	ERC	(\$1)	(88)	(\$90)	(1)	(0)
8	427	Interest Expense	-18.21%	118.21%	100.00%	ERC	\$4,892	(31,763)	(\$26,870)	3,196	1,696
9	601/603/701/703	Salaries	1.81%	98.19%	100.00%	ERC	\$86,373	4,688,566	\$4,774,938	36,432	29,941
10	604/704	Employee Benefits	1.48%	98.52%	100.00%	ERC	\$66,789	4,451,108	\$4,517,897	43,637	23,152
11	620/720	Materials and Supplies	1.48%	98.52%	100.00%	ERC	\$12,947	859,374	\$872,321	8,459	4,488
12	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(0)	\$0	0	0
13	632/732	Contractual Services - Accounting	1.48%	98.52%	100.00%	ERC	\$5,688	379,734	\$385,422	3,716	1,972
14	633/733	Contractual Services - Legal	1.48%	98.52%	100.00%	ERC	\$900	50,082	\$50,982	588	312
15	636/736	Contractual Services - Other	1.52%	98.48%	100.00%	ERC	\$31,230	2,019,188	\$2,050,418	20,404	10,826
16	641/741	Rental of Building/Real Property	1.48%	98.52%	100.00%	ERC	\$442	29,523	\$29,965	289	153
17	650/750	Transportation Expenses	1.48%	98.52%	100.00%	ERC	\$61	4,060	\$4,121	40	21
18	659/759	Other Insurance	1.48%	98.52%	100.00%	ERC	\$33,588	2,241,369	\$2,274,956	21,944	11,643
19	667/767	Regulatory Commission Expenses - Other	1.47%	98.53%	100.00%	ERC	\$19	1,265	\$1,284	12	7
20	670/770	Bad Debt Expense	1.48%	98.52%	100.00%	ERC	\$335	23,378	\$23,713	219	116
21	675/775	Miscellaneous Expenses	1.53%	98.47%	100.00%	ERC	\$25,779	1,653,958	\$1,679,737	16,843	8,936
22							\$323,861	\$20,028,284	\$20,352,143	211,595	112,266
23											
24	Water Service Corp. Allocated RVP Expenses										
25											
26	601/603/701/703	Salaries	2.54%	97.46%	100.00%	ERC	\$8,664	332,335	\$340,999	5,661	3,003
27	604/704	Employee Benefits	2.54%	97.46%	100.00%	ERC	\$387	14,848	\$15,235	253	134
28	620/720	Materials and Supplies	2.54%	97.46%	100.00%	ERC	\$7	289	\$296	5	2
29	650/750	Transportation Expenses	2.56%	97.44%	100.00%	ERC	\$42	1,602	\$1,644	27	13
30	675/775	Miscellaneous Expenses	2.54%	97.46%	100.00%	ERC	\$233	9,723	\$9,956	165	88
31							\$ 9,333	\$ 338,777	\$ 348,130	6,111	3,242
32	Water Service Corp. Allocated Regional Expenses										
33											
34	601/603/701/703	Salaries	4.39%	95.71%	100.00%	ERC	\$5,323	118,802	\$124,125	3,478	1,845
35	604/704	Employee Benefits	4.33%	95.67%	100.00%	ERC	\$8	183	\$191	5	3
36	618/718	Chemicals	4.24%	95.76%	100.00%	ERC	\$2,735	61,786	\$64,521	1,787	948
37	620/720	Materials and Supplies	4.25%	95.75%	100.00%	ERC	\$20	461	\$481	13	7
38	650/750	Transportation Expense	4.83%	95.17%	100.00%	ERC	\$8	150	\$157	5	3
39	675/775	Miscellaneous Expenses	4.30%	95.70%	100.00%	ERC	\$1,859	41,343	\$43,203	1,215	645
40							\$ 9,953	\$ 222,725	\$ 233,678	6,503	3,450
41	Water Service Corp. Allocated State Expenses										
42											
43	403	Depreciation Expenses	6.75%	93.25%	100.00%	ERC	\$20,210	279,416	\$299,627	13,204	7,006
44	408	Taxes Other than Income	6.49%	93.51%	100.00%	ERC	\$16,625	270,080	\$286,705	12,168	6,456
45	414	Taxes Other than Income	6.46%	93.54%	100.00%	ERC	(\$972)	(14,081)	(\$15,053)	(636)	(337)
46	601/603/701/703	Salaries	6.45%	93.55%	100.00%	ERC	(\$263)	(3,822)	(\$4,085)	(172)	(91)
47	604/704	Employee Benefits	6.46%	93.54%	100.00%	ERC	\$77	1,121	\$1,198	51	27
48	615/715	Purchased Power	8.72%	91.28%	100.00%	ERC	\$7	74	\$81	5	2
49	620/720	Materials and Supplies	6.61%	93.39%	100.00%	ERC	\$363	5,127	\$5,490	237	126
50	631/731	Contractual Services - Engineering	6.38%	93.62%	100.00%	ERC	\$52	766	\$818	34	18
51	633/733	Contractual Services - Legal	6.42%	93.58%	100.00%	ERC	\$402	5,859	\$6,261	263	139
52	636/736	Contractual Services - Other	6.48%	93.52%	100.00%	ERC	\$349	5,041	\$5,390	228	121
53	640/740	Rental of Equipment	6.49%	93.51%	100.00%	ERC	\$31	444	\$475	20	11
54	650/750	Transportation Expense	6.46%	93.54%	100.00%	ERC	\$28,149	407,799	\$435,948	18,391	9,758
55	666/766	Regulatory Commission Exp - Amort	6.46%	93.54%	100.00%	ERC	\$832	12,052	\$12,884	543	288
56	667/767	Reg. Commission Exp. - Other	6.45%	93.55%	100.00%	ERC	\$224	3,247	\$3,471	146	78
57	675/775	Miscellaneous Expenses	6.45%	93.55%	100.00%	ERC	\$7,641	110,760	\$118,401	4,992	2,649
58							\$ 75,725	\$ 1,083,384	\$ 1,159,610	49,476	26,250
59											
60	Water Service Corp. Allocated UI Expense										
61											
62	427	Interest Expense	2.59%	97.41%	100.00%	Unallocated Rate Base	\$333,249	12,256,017	\$12,889,267	217,729	115,520
63							\$ 333,249	\$ 12,256,017	\$ 12,889,267	217,729	115,520
64	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

Schedule: B-13

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Historic or Projected

Recap Schedules: B-1

Used and useful depreciation expense by primary account

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)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	301.1 Organization	459		17	(74)			402		
3	302.1 Franchises	254						254		
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	7,148			1,761	6		8,915		
8	305.2 Collect. & Impound. Reservoirs							-		
9	306.2 Lake, River & Other Intakes							-		
10	307.2 Wells & Springs	7,500			50	2		7,552		
11	308.2 Infiltration Galleries & Tunnels							-		
12	309.2 Supply Mains	7				1	1,857	1,865		
13	310.2 Power Generation Equipment	48						48		
14	311.2 Pumping Equipment	2,405				12		2,417		
15	339.2 Other Plant & Misc. Equipment							-		
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights							-		
18	304.3 Structures & Improvements	2,410				16		2,426		
19	310.3 Power Generation Equipment							-		
20	311.3 Pumping Equipment - WTP	37,084			(1,067)	1,674	14,179	51,870		
21	320.3 Water Treatment Equipment	6,950			(202)	761		7,509		
22	339.3 Other Plant & Misc. Equipment	49						49		
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights							-		
25	304.4 Structures & Improvements							-		
26	311.4 Electric Pumping Equipment - T&D	106						106		
27	330.4 Distr. Reservoirs & Standpipes	17,715			(2,837)	1,463		16,341		
28	331.4 Transm. & Distribution Mains	36,175			40,431	116	6,183	82,905		
29	333.4 Services	7,344			(15)	47	560	7,936		
30	334.4 Meters & Meter Installations	13,707			(153)	389	294	14,237		
31	335.4 Hydrants	1,653			(138)			1,515		
32	336.4 Backflow Prevention Devices	212				55		267		
33	339.4 Other Plant & Misc. Equipment							-		
34	GENERAL PLANT									
35	303.5 Land & Land Rights							-		
36	304.5 Structures & Improvements - Water	1,801			(1,801)			(0)		
	304.5 Structures & Improvements - Common	2,719	(942)	(20)				1,757		
37	340.5 Office Furniture & Equipment	47,042	(16,307)	(2,090)	(72)			28,573		
38	341.5 Transportation Equipment	14,469	(5,016)	(4,793)				4,660		
39	342.5 Stores Equipment							-		
40	343.5 Tools, Shop & Garage Equipment	1,829	(634)	(151)	200			1,244		
41	344.5 Laboratory Equipment	378	(131)		(33)	41		255		
42	345.5 Power Operated Equipment	342	(119)					223		
43	346.5 Communication Equipment	563	(195)	7				375		
44	347.5 Miscellaneous Equipment							-		
45	348.5 Other Tangible Plant	(34,367)			(7,406)			(41,773)		
46								-		
47	SUB-TOTAL	176,001	(23,344)	(7,030)	28,644	4,583	23,073	201,927	N/A	N/A
48										
49	LESS: AMORTIZATION OF CIAC	(27,398)			223			(27,175)		
50										
51	NET DEPRECIATION EXPENSE - WATER	148,603	(23,344)	(7,030)	28,867	4,583	23,073	174,752	N/A	N/A

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Kirsten Markwell
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) NU&U 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	351.1 Organization	-					-			
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				4,885		4,885			
8	355.2 Power Generation Equipment - Collection Pit	26					26			
9	360.2 Collection Sewers - Force	4,611			(4,221)		1,908	2,298		
10	361.2 Collection Sewers - Gravity	41,955			(1,233)	37	3,461	44,220		
11	362.2 Special Collecting Structures							-		
12	363.2 Services to Customers				(109)	(1)		(110)		
13	364.2 Flow Measuring Devices	160				320		480		
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	36,843			(2,797)	4		34,050		
19	355.3 Power Generation Equipment - Pumping Pit							-		
20	370.3 Receiving Wells							-		
21	371.3 Pumping Equipment	189				23		212		
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 Pit							-		
27	380.4 Treatment & Disposal Equipment	104			(27)			77		
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	32						32		
49	389.6 Other Plant & Miscellaneous Equipment							-		
50	GENERAL PLANT									
51	353.7 Land & Land Rights							-		
52	354.7 Structures & Improvements - Sewer	6,691			(6,691)			(0)		
	354.7 Structures & Improvements - Common		942	(11)				931		
53	390.7 Office Furniture & Equipment		16,307	(1,109)	(38)			15,160		
54	391.7 Transportation Equipment		5,016	(2,543)				2,473		
55	392.7 Stores Equipment							-		
56	393.7 Tools, Shop & Garage Equipment		634	(80)	105			659		
57	394.7 Laboratory Equipment		131		(17)	22		136		
58	395.7 Power Operated Equipment		119					119		
59	396.7 Communication Equipment		195	4				199		
60	397.7 Miscellaneous Equipment							-		
61	398.7 Other Tangible Plant	(2,453)			(229)			(2,682)		
62										
63	SUB-TOTAL	88,157	23,344	(3,739)	(10,372)	405	5,369	103,164	N/A	N/A
64										
65	LESS: AMORTIZATION OF CIAC	(14,513)			1,607		(759)	(13,665)		
66										
67	NET DEPRECIATION EXPENSE - SEWER	73,644	23,344	(3,739)	(8,765)	405	4,610	89,499	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total	
1	WATER						
2	Test Year Per Books *	77,979	26,521	75,854	411	180,766	
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	1. Remove TOTI from books in order to correct and allocate appropriately between water and wastewater	(77,979)	(26,521)	(75,854)	(411)	(180,766)	
6							
7							
8	2. Payroll Taxes						
9	Allocation to water and wastewater and adjustments to P/R taxes per B-3		17,328			17,328	
10							
11							
12	3. Personal Property Tax						
13	Allocation to water and wastewater adjustments to personal property taxes per B-3			40,305		40,305	
14							
15							
16	4. Real Estate Tax						
17	Allocation to water and wastewater and adjustments to real estate taxes per B-3			8,378		8,378	
18							
19							
20	5. General & Other Taxes						
21	Allocation to water and wastewater and adjustments to general & other taxes per B-3				269	269	
22							
23							
24	6. Regulatory Assessment Fees						
25	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	39,331				39,331	
26							
27							
28	Adjusted Test Year TOTI - Water	39,331	17,328	48,683	269	105,611	
29							
30	PRO FORMA ADJUSTMENTS						
31	7. Regulatory Assessment Fees						
32	a. Adjust for additional revenues requested	13,253				13,253	
33							
34	7. Payroll Taxes						
35	a. Adjustments to P/R taxes per B-3		1,560			1,560	
36							
37	Total Taxes Other than Income - Water	52,584	18,888	48,683	269	120,424	
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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total	
1	WASTEWATER						
2	Test Year Per Books *						
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	2. Payroll Taxes						
6	Allocation to water and wastewater and adjustments to P/R taxes per B-3		9,194			9,194	
7							
8							
9	3. Personal Property Tax						
10	Allocation to water and wastewater and adjustments to personal property taxes per B-3, including NU&U adjustment			19,114		19,114	
11							
12							
13	4. Real Estate Tax						
14	Allocation to water and wastewater and adjustments to real estate taxes per B-3			3,287		3,287	
15							
16							
17	5. General & Other Taxes						
18	Allocation to water and wastewater and adjustments to general & other taxes per B-3				143	143	
19							
20							
21	6. Regulatory Assessment Fees						
22	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	36,732				36,732	
23							
24							
25	Adjusted Test Year TOTI - Wastewater	36,732	9,194	22,401	143	68,470	
26							
27	PRO FORMA ADJUSTMENTS						
28	7. Regulatory Assessment Fees						
29	a. Adjust for additional revenues requested	9,646				9,646	
30							
31	8. Payroll Taxes						
32	a. Adjustments to P/R taxes per B-3		827			827	
33							
34	Total Taxes Other than Income - Wastewater	46,378	10,021	22,401	143	78,943	
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.						

INCOME TAX

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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	\$ 49,020	\$ 105,143	\$ 154,163	\$ 90,887	\$ 63,276
2							
3	Deferred Income Tax Expense	C-5	(37,156)	37,156	-	-	-
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		\$ 11,864	\$ 142,299	\$ 154,163	\$ 90,887	\$ 63,276

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	Test Year	Test Year	Pro Forma	Pro Forma
	Per Books	Adjustments	Adjusted	Adjustments	Adjusted
	Water				
1	\$ (96,128)	\$ 225,955	\$ 129,827	\$ 119,214	\$ 249,041
2	(23,913)	42,876	18,963	71,924	90,887
3					
4	(120,041)	268,831	148,790	191,138	339,928
5	201,897	(103,498)	98,399	-	98,399
6					
7	(321,938)	372,329	50,391	191,138	241,529
8					
9	Schedule M Adjustments:				
10	191	(191)	-	-	-
11	(64,511)	64,511	-	-	-
12					
13	(64,320)	64,320	-	-	-
14					
15	(257,618)	308,009	50,391	191,138	241,529
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(257,618)	308,009	50,391	191,138	241,529
19	(14,169)	16,941	2,772	10,513	13,284
20	Limited by NOL				
21	Credits				
22					
23	(14,169)	16,941	2,772	10,513	13,284
24					
25	(243,449)	291,068	47,619	180,626	228,245
26	0.34	0.34	0.34	0.34	0.34
27	(82,773)	98,963	16,191	61,413	77,603
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)				
30					
31	(82,773)	98,963	16,191	61,412	77,603
32					
33	Summary:				
34	(14,169)	16,941	2,772	10,512	13,284
35	(82,773)	98,963	16,191	61,412	77,603
36					
37	\$ (96,942)	\$ 115,904	\$ 18,963	\$ 71,924	\$ 90,887

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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	\$ 408,268	\$ (324,211)	\$ 84,057	\$ 89,312	\$ 173,369
2	(12,688)	22,079	9,391	53,885	63,276
3					
4	395,580	(302,132)	93,448	143,197	236,645
5	140,559	(72,067)	68,492	-	68,492
6					
7	255,021	(230,065)	24,956	143,197	168,153
8					
9	Schedule M Adjustments:				
10	101	(101)	-	-	-
11	(34,227)	34,227	-	-	-
12					
13	(34,126)	34,126	-	-	-
14					
15	289,147	(264,191)	24,956	143,197	168,153
16					
17					
18	289,147	(264,191)	24,956	143,197	168,153
19	15,903	(14,531)	1,373	7,875	9,248
20					
21					
22					
23	15,903	(14,531)	1,373	7,875	9,248
24					
25	273,244	(249,660)	23,583	135,322	158,905
26	0.34	0.34	0.34	0.34	0.34
27	92,903	(84,884)	8,018	46,009	54,028
28					
29					-
30					
31	92,903	(84,884)	8,018	46,010	54,028
32					
33	Summary:				
34	15,903	(14,531)	1,373	7,875	9,248
35	92,903	(84,884)	8,018	46,010	54,028
36					
37	\$ 108,806	\$ (99,415)	\$ 9,391	\$ 53,885	\$ 63,276

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

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

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/Deposits	3,919	(2,099)	1,820	1,073	747
7						
8	Other Interest Expense - Intercompany	338,538	(173,467)	165,071	97,326	67,745
9						
10	AFUDC	(1)	1	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 342,456	\$ (175,565)	\$ 166,891	\$ 98,399	\$ 68,492

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 <u>Balances From Schedule D-1</u>					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				--
33					
34 Common Equity	-				-
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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 & Entertainment per below allocation	\$ 191	\$ 101
2			
3	Total	\$ 191	\$ 101
4			
5			
6			
7			
8			
9	Allocation Methodology to UIF water and wastewater systems is based upon number of ERCs at year end.		
10			
11	Total - Meals & Entertainment	1,371	
12	@50%	686	
13			
14			
15			
16	Allocation Methodology to counties based on UIF number of ERCs at the end of the test year:		
17		<u>12/31/11 ERCs</u>	<u>Water</u> <u>Sewer</u>
18	Marion County - Water	527.6	39
19	Marion County - Wastewater	76.2	6
20	Orange County - Water	298.5	22
21	Pasco County - Water	2,883.0	212
22	Pasco County - Wastewater	1,137.0	84
23	Pinellas County - Water	430.1	31
24	Seminole County - Water	2,592.5	191
25	Seminole County - Wastewater	1,375.5	101
26	TOTAL UIF	<u>9,320.4</u>	<u>495</u> <u>191</u>

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected
 Interim Final

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

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	\$ 415,201		\$ 415,201									
4	Book Depreciation and Amortization	525,753		525,753									
5													
6	Difference	(110,552)	-	(110,552)									
7													
8	Other Timing Differences (Itemize):												
9													
10	Tap Fees	-		-									
11	Deferred Maintenance Additions	15,050		15,050									
12	Deferred Maintenance Amortization	(7,024)		(7,024)									
13	Deferred Rate Case Additions	-		-									
14	Deferred Rate Case Amortization	(137,916)		(137,916)									
15	Organization Expense Amortization	4,172		4,172									
16	Bad Debts	2,094		2,094									
17	Other (See Note 1)	2,249		2,249									
18													
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)	
20													
21	State Tax Rate	0.055	0.055	0.055									
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)									
23	(Limited by NOL)												
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)									
25													
26	Timing Differences For Federal Taxes												
27	(Line 18 - 23)	(219,171)	-	(219,171)									
28	Federal Tax Rate	0.34	0.34	0.34									
29													
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)									
31													
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)									
33													
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)	
35													
36													
37	Notes:												
38	(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book												
39	depreciation on the Company's tax schedule and the Company's books.												
40	(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have												
41	not been included in the above schedule.												
42	(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have												
43	not been included in the above schedule.												

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected

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

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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2008	978	10,505	11,483	3,883	22,981	26,564	(33,729)	(1,105,511)	(1,139,240)
2	2009	978	10,505	11,483	3,955	23,101	27,056	(35,951)	(1,105,267)	(1,141,218)
3	2010	978	10,505	11,483	4,108	23,985	28,091	(15,719)	(973,238)	(988,957)
4	2011	978	10,505	11,483	4,094	23,917	28,011	(15,305)	(970,837)	(986,142)
5										
6										
7										
8	Year	State	Federal	Total	State	Federal	Total			
9	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
10	2009	(23,012)	(134,429)	(157,441)	(1,486)	(8,875)	(10,161)			
11	2010	(20,720)	(121,038)	(141,758)	(267)	(1,553)	(1,820)			
12	2011	(20,183)	(117,903)	(138,086)	(301)	(1,750)	(2,051)			
13										
14										
15										
16	Year	State	Federal	Total	State	Federal	Total			
17	2008	(383)	(23,219)	(23,599)	(15,120)	(960,621)	(995,741)			
18	2009	(2,801)	(23,219)	(26,017)	(14,749)	(979,354)	(994,103)			
19	2010	(5,219)	(23,219)	(28,435)	4,277	(868,503)	(864,226)			
20	2011	(5,228)	(23,318)	(28,546)	4,218	(868,818)	(864,600)			
21										
22										
23										
24	Year	State	Federal	Total						
25	2008	-	-	-						
26	2009	1,164	6,801	7,965						
27	2010	1,126	6,582	7,708						
28	2011	1,117	6,530	7,647						

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.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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	2008					978	2008					3,883
2	2009	978	-			978	2009	3,883	72			3,955
3	2010	978	-			978	2010	3,955	151			4,106
4	2011	978	-			978	2011	4,106	(12)			4,094
5												
6												
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
10	2008					(19,740)	2008					(3,347)
11	2009	(19,740)	(3,272)			(23,012)	2009	(3,347)	1,861			(1,486)
12	2010	(23,012)	2,292			(20,720)	2010	(1,486)	1,219			(267)
13	2011	(20,720)	537			(20,183)	2011	(267)	(34)			(301)
14												
15												
Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
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
19	2008					(383)	2008					(15,120)
20	2009	(383)	(2,418)			(2,801)	2009	(15,120)	371			(14,749)
21	2010	(2,801)	(2,418)			(5,219)	2010	(14,749)	19,026			4,277
22	2011	(5,219)	(9)			(5,228)	2011	4,277	(59)			4,218
23												
24												
Account No. 4435 - Deferred State Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2008											
29	2009	-	1,164			1,164						
30	2010	1,164	(38)			1,126						
31	2011	1,126	(9)			1,117						

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.: 120209-W/S
 Schedule Year Ended: December 31, 2011

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

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	2008					10,505	2008					22,581
2	2009	10,505				10,505	2009	22,881	420			23,101
3	2010	10,505				10,505	2010	23,101	884			23,985
4	2011	10,505				10,505	2011	23,985	(68)			23,917
6	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case					Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
8	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
10	2008					(115,312)	2008					(19,548)
11	2009	(115,312)	(19,117)			(134,429)	2009	(19,548)	10,873			(8,675)
12	2010	(134,429)	13,391			(121,038)	2010	(8,675)	7,122			(1,553)
13	2011	(121,038)	3,135			(117,903)	2011	(1,553)	(197)			(1,750)
16	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.					Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
18	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
19	2008					(23,216)	2008					(980,621)
20	2009	(23,216)	0			(23,216)	2009	(980,621)	1,287			(979,354)
21	2010	(23,216)	0			(23,216)	2010	(979,354)	110,851			(868,503)
22	2011	(23,216)	(102)			(23,318)	2011	(868,503)	(315)			(868,818)
24	Account No. 4485 - Deferred Federal Tax - Bad Debt											
26	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2008											
29	2009		6,801			6,801						
30	2010	6,801	(219)			6,582						
31	2011	6,582	(52)			6,530						

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.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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. 12/31/2008	Net ITC 12/31/2008	2009	2010	2011
1	Prior	(18,812)	7,812	(10,800)	279	279	279
2	1981	(7,053)	2,862	(4,191)	106	106	106
3	1982	(18,745)	7,306	(11,439)	281	281	281
4	1983	(52,301)	19,625	(32,676)	785	785	785
5	1984	(37,642)	13,560	(24,082)	565	565	565
6	1985	(12,934)	4,462	(8,472)	194	194	194
7	1986	(9,723)	3,212	(6,511)	146	146	146
8					2,356	2,356	2,356
9			58,839	(98,171)	(95,815)	(93,459)	(91,103)
10							
11			Per Books	(102,883)	(102,098)	(99,742)	(88,747)
12			Difference	(4,712)	(6,283)	(6,283)	2,356
13				See Note 1.	See Note 2.	See Note 3.	See Note 4.

Line No.	Amount Realized			Amortization			Allocation to Counties	
	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	12/31/11 ERCs	Allocation
20								
21							Marion	603.8 (5,902)
22	2008					(98,171)	Orange	298.5 (2,918)
23	2009	(98,171)		2,356		(95,815)	Pasco	4,020.0 (39,294)
24	2010	(95,815)		2,356		(93,459)	Pinellas	430.1 (4,204)
25	2011	(93,459)		2,356		(91,103)	Seminole	3,968.0 (38,786)
26							TOTAL	9,320.4 (91,103)

Notes:

- 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
- 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
- 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
- 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

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.: 120209-WS
 Schedule Year Ended: December 31, 2011

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

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	N/A	0.00% %	- %

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
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest
 23 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.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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.: 120209-WS
Schedule Year Ended: December 31, 2011

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

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 if 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

COST OF CAPITAL

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	2,482,275	45.63%	6.65%	3.03%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	2,468,413	45.37%	10.36%	4.70%
5	Customer Deposits	30,341	0.56%	6.00%	0.03%
6	Tax Credits - Zero Cost	39,287	0.72%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	419,804	7.72%		
9	Other (Explain)	-			
10					
11	Total	<u>5,440,120</u>	<u>100.00%</u>		<u>7.76%</u>
12					
13					

14 Notes:

- 15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.
16
17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent
18 company, Utilities, Inc.

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.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-2
Page 1 of 2

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average (Note 2)	(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	(177,517,725)	50.14%	2,482,275	
2	Short Term Debt	-	-	-	-	-	-	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	178,777,166	177,005,102	179,029,269	(176,560,856)	49.86%	2,468,413	
5	Customer Deposits	26,971	32,977	30,341	-	n/a	30,341	
6	Tax Credits - Zero Cost	39,789	38,786	39,287	-	n/a	39,287	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes - See Note 2	420,993	405,545	419,804	-	n/a	419,804	
9	Other (Explain)	-	-	-	-	-	-	
10								
11	Total	<u>359,264,919</u>	<u>357,482,409</u>	<u>359,518,701</u>	<u>(354,078,581)</u>	<u>100.00%</u>	<u>5,440,120</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.							

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Markwell

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

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

1 Not applicable.

2

3

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule D-4
 Page 1 of 1

Preparer: Kirsten E. Markwell

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/11	(5) Effective Cost Rate
1	Chase	-	Revolving Line of Credit		
2					
3	Total	-		-	
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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(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	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
2	installments	7/19/2035										
3	beginning 2017											
4												
5	Total		180,000,000	180,000,000	-		1,273,158	-	43,266	11,844,000	11,887,266	6.65%
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.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	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.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	Dec-10				26,971
2	Jan-11	26,971	1,493	548	27,916
3	Feb-11	27,916	1,150	766	28,300
4	Mar-11	28,300	1,874	951	29,223
5	Apr-11	29,223	1,296	1,058	29,461
6	May-11	29,461	1,654	855	30,260
7	Jun-11	30,260	1,482	1,228	30,514
8	Jul-11	30,514	1,435	959	30,990
9	Aug-11	30,990	1,784	1,137	31,637
10	Sep-11	31,637	1,254	1,112	31,779
11	Oct-11	31,779	1,274	1,033	32,020
12	Nov-11	32,020	1,414	1,045	32,389
13	Dec-11	32,389	1,462	874	32,977
14					
15				Thirteen Month Average	\$ 30,341

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 2
 Preparer: Kirsten Markwell

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

(1) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 10.19.2010	(5) Test Year Rates Effective 2.23.2011	(6) Test Year Rates Effective 7.21.2011	(7) Test Year Rates Effective 7.26.2011	(8) Current Rates Effective 1.16.2012	(9) Proposed Rates
1	<u>Residential</u>						
2	5/8" Residential	\$7.30	\$7.36	\$7.19	\$7.23	\$7.23	\$9.72
3	1" Residential	\$18.25	\$18.40	\$17.98	\$18.08	\$18.08	\$24.30
4	1.5" Residential	\$36.50	\$36.80	\$35.96	\$36.16	\$36.17	\$48.61
5	2" Residential	\$58.40	\$58.88	\$57.53	\$57.85	\$57.86	\$77.75
6	3" Residential	\$116.80	\$117.76	\$115.06	\$115.70	\$115.72	\$155.50
7	4" Residential	\$182.50	\$184.00	\$179.78	\$180.79	\$180.83	\$243.00
8	6" Residential	\$365.00	\$367.99	\$359.56	\$361.57	\$361.64	\$485.97
9							
10	<u>General Service</u>						
11	5/8" General Service	\$7.30	\$7.36	\$7.19	\$7.23	\$7.23	\$9.72
12	1" General Service	\$18.25	\$18.40	\$17.98	\$18.08	\$18.08	\$24.30
13	1.5" General Service	\$36.50	\$36.80	\$35.96	\$36.16	\$36.17	\$48.61
14	2" General Service	\$58.40	\$58.88	\$57.53	\$57.85	\$57.86	\$77.75
15	3" General Service	\$116.80	\$117.76	\$115.06	\$115.70	\$115.72	\$155.50
16	4" General Service	\$182.50	\$184.00	\$179.78	\$180.79	\$180.83	\$243.00
17	6" General Service	\$365.00	\$367.99	\$359.56	\$361.57	\$361.64	\$485.97
18							
19	<u>Gallage Charge (per 1,000 Gallons)</u>						
20	Residential - First 6,000 gallons	\$2.77	\$2.79	\$2.75	\$2.77	\$2.77	\$3.72
21	Residential - Next 2,000 gallons	\$3.09	\$3.12	\$3.10	\$3.12	\$3.12	\$4.19
22	Residential - Next 8,000 gallons	\$5.41	\$5.45	\$5.34	\$5.37	\$5.37	\$7.22
23	Residential - Over 16,000 gallons	\$6.96	\$7.02	\$6.88	\$6.92	\$6.92	\$9.30
24	General Service	\$3.53	\$3.56	\$3.48	\$3.50	\$3.50	\$4.70

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-1
 Page 2 of 2
 Preparer: Kirsten Markwell

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

(1) Line No.	(2) Class/Meter Size	(3) Test Year Rates Effective 10.19.2010	(4) Test Year Rates Effective 2.23.2011	(5) Test Year Rates Effective 7.21.2011	(6) Test Year Rates Effective 7.26.2011	(7) Current Rates Effective 1.16.2012	(8) Proposed Rates
1	<u>Residential</u>						
2	All Meter Sizes	\$12.53	\$12.62	\$12.45	\$12.48	\$12.63	\$15.95
3	Flat Rate (Unmetered)	\$42.44	\$42.73	\$42.15	\$42.27	\$42.79	\$54.04
4							
5	<u>General Service</u>						
6	5/8" General Service	\$12.53	\$12.62	\$12.45	\$12.48	\$12.63	\$15.95
7	1" General Service	\$31.33	\$31.54	\$31.12	\$31.21	\$31.60	\$39.91
8	1.5" General Service	\$62.65	\$63.08	\$62.23	\$62.40	\$63.17	\$79.78
9	2" General Service	\$100.24	\$100.92	\$99.56	\$99.84	\$101.08	\$127.65
10	3" General Service	\$200.48	\$201.84	\$199.12	\$199.68	\$202.16	\$255.31
11	4" General Service	\$313.25	\$315.38	\$311.13	\$312.00	\$315.87	\$398.91
12	6" General Service	\$626.50	\$630.76	\$622.26	\$624.00	\$631.74	\$797.82
13							
14	<u>Gallonge Charge (per 1,000 Gallons)</u>						
15	Residential (Maximum 10,000 gallons)	\$6.99	\$7.04	\$6.95	\$6.97	\$7.06	\$8.92
16	General Service	\$8.39	\$8.45	\$8.34	\$8.36	\$8.46	\$10.68

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-2
 Page 1 of 4
 Preparer: Kirsten Markwell

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) Total Bills for Rates Eff. 10/19/10	(4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	(5) Test Year Rates Eff. 10/19/10	(6) Test Year Revenues for Rates Eff. 10/19/10	(7) Total Bills for Rates Eff. 2/23/11	(8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	(9) Test Year Rates Eff. 2/23/11	(10) Test Year Revenues for Rates Eff. 2/23/11	(11) Total Bills for Rates Eff. 7/21/11	(12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	(13) Test Year Rates for Rates Eff. 7/21/11	(14) Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	5,137		\$7.30	\$37,500	12,882		\$7.36	\$94,812			\$7.19	\$90
3	1" Residential	28		\$18.25	\$511	72		\$18.40	\$1,325			\$17.98	\$90
4		5,165			\$38,011	12,954			\$96,136	0			\$90
5													
6	Gallonge Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-6,000 Gallons		20,553	\$2.77	\$56,932		54,370	\$2.79	\$151,692			\$2.75	\$90
9	6,001-8,000 Gallons		2,275	\$3.09	\$7,030		7,510	\$3.12	\$23,431			\$3.10	\$90
10	8,001-16,000 Gallons		2,788	\$5.41	\$15,083		11,650	\$5.45	\$63,493			\$5.34	\$90
11	Over 16,000 Gallons		1,063	\$6.96	\$7,398		6,420	\$7.02	\$45,068			\$6.88	\$90
12	5/8" Residential Total Gallons		26,679		\$86,443		79,950		\$283,684		0		\$90
13													
14	1" Residential												
15	0-6,000 Gallons		139	\$2.77	\$385		363	\$2.79	\$1,013			\$2.75	\$90
16	6,001-8,000 Gallons		25	\$3.09	\$77		84	\$3.12	\$262			\$3.10	\$90
17	8,001-16,000 Gallons		58	\$5.41	\$314		221	\$5.45	\$1,204			\$5.34	\$90
18	Over 16,000 Gallons		19	\$6.96	\$132		145	\$7.02	\$1,018			\$6.88	\$90
19	1" Residential Total Gallons		241		\$908		813		\$3,497		0		\$90
20	Total Residential Service	5,165	36,920		\$125,363	12,954	80,763		\$383,318	0	0		\$90
21													
22	Average Residential Bill				\$24.27				\$29.59				\$90
23													
24	General Service - Base Charge												
25	5/8" General Service	10		\$7.30	\$73	25		\$7.36	\$184			\$7.19	\$90
26	1" General Service	10		\$18.25	\$183	25		\$18.40	\$460			\$17.98	\$90
27	1.5" General Service	2		\$36.50	\$73	5		\$36.80	\$184			\$90	\$90
28	2" General Service	4		\$58.40	\$234	10		\$58.88	\$589			\$90	\$90
29	3" General Service	4		\$116.80	\$467	5		\$117.76	\$589			\$90	\$90
30	Total General Service	30			\$1,029	70			\$2,006	0			\$90
31													
32	Gallonge Charge (per 1,000 Gallons)												
33	5/8" General Service		6	\$3.53	\$21		11	\$3.56	\$39			\$3.48	\$90
34	1" General Service		106	\$3.53	\$374		167	\$3.56	\$595			\$3.48	\$90
35	1.5" General Service		30	\$3.53	\$106		60	\$3.56	\$214			\$90	\$90
36	2" General Service		371	\$3.53	\$1,310		2,104	\$3.56	\$7,490			\$90	\$90
37	3" General Service		996	\$3.53	\$3,516		1,187	\$3.56	\$4,226			\$90	\$90
38	Total		1,509		\$5,327		3,529		\$12,563		0		\$90
39													
40	Total General Service	30	1,509		\$6,356	70	3,529		\$14,569	0	0		\$90
41													
42	Average General Service Bill				\$211.87				\$208.13				\$90
43													
44	Total Miscellaneous Service Charge Revenues (Adjusted)				3,573				8,186				\$90
45													
46	Total Above Calculations				\$15,291				\$48,072				\$90
47													
48	Total Per Books				\$225,415				\$427,583				\$90
49	Adjustment to Remove Accrual Included in per Books Balance				\$318				\$363				
50	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve				(\$134,630)								
51	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011				\$43,419				(\$22,534)				
52	Adjustment to Miscellaneous Service Charges as per Schedule E-5, Page 1 of 2				(\$300)								
53	Total - Adjusted Books				\$134,222				\$405,052				\$90
54													
55	Difference				\$1,069				\$1,021				\$90
56													
57	Percentage Difference				0.88%				0.24%				0.00%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-2
 Page 2 of 4
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 7/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Eff. 7/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 1/16/12	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
2	5/8" Residential	12,801		\$7.23	\$92,551	30,820		\$224,863	\$7.23	\$222,829	\$9.72	\$299,570
3	1" Residential	70		\$18.08	\$1,266	170		\$3,101	\$18.08	\$3,074	\$24.30	\$4,131
4	Total Residential	12,871			\$93,817	30,990		\$227,964		\$225,902		\$303,701
5												
6	Gallage Charge (per 1,000 Gallons)											
7	5/8" Residential											
8	0-6,000 Gallons		51,351	\$2.77	\$142,242		126,274	\$350,866	\$2.77	\$349,779	\$3.72	\$469,739
9	6,001-8,000 Gallons		5,719	\$3.12	\$17,843		15,504	\$48,304	\$3.12	\$48,372	\$4.19	\$64,962
10	8,001-16,000 Gallons		7,718	\$5.37	\$41,446		22,156	\$120,021	\$5.37	\$118,978	\$7.22	\$159,966
11	Over 16,000 Gallons		2,815	\$6.92	\$19,480		10,298	\$71,947	\$6.92	\$71,262	\$9.30	\$95,771
12	5/8" Residential Total Gallons		67,603		\$221,011		174,232	\$591,130		\$588,391		\$790,439
13												
14	1" Residential											
15	0-6,000 Gallons		322	\$2.77	\$892		824	\$2,290	\$2.77	\$2,282	\$3.72	\$3,065
16	6,001-8,000 Gallons		56	\$3.12	\$175		165	\$514	\$3.12	\$515	\$4.19	\$691
17	8,001-16,000 Gallons		160	\$5.37	\$859		439	\$2,377	\$5.37	\$2,357	\$7.22	\$3,170
18	Over 16,000 Gallons		171	\$6.92	\$1,183		335	\$2,333	\$6.92	\$2,318	\$9.30	\$3,116
19	1" Residential Total Gallons		709		\$3,109		1,763	\$7,513		\$7,473		\$10,042
20	Total Residential Service	12,871	68,312		\$317,937	30,990	175,995	\$826,617		\$821,766		\$1,104,182
21												
22	Avert				\$24.70			\$26.67		\$26.52		\$35.63
23												
24	General Service - Base Charge											
25	5/8" General Service	25		\$7.23	\$181	60		\$438	\$7.23	\$434	\$9.72	\$583
26	1" General Service	25		\$18.08	\$452	60		\$1,095	\$18.08	\$1,085	\$24.30	\$1,458
27	1.5" General Service	5		\$36.16	\$181	12		\$438	\$36.17	\$434	\$48.61	\$583
28	2" General Service	10		\$37.85	\$379	24		\$1,401	\$37.86	\$1,389	\$77.75	\$1,866
29	3" General Service	5		\$115.70	\$579	14		\$1,635	\$115.72	\$1,620	\$155.50	\$2,177
30	Total General Service	70			\$1,971	170		\$5,005		\$4,961		\$6,668
31												
32	Gallage Charge (per 1,000 Gallons)											
33	5/8" General Service		29	\$3.50	\$102		46	\$162	\$3.50	\$161	\$4.70	\$216
34	1" General Service		139	\$3.50	\$487		412	\$1,455	\$3.50	\$1,442	\$4.70	\$1,936
35	1.5" General Service		100	\$3.50	\$350		190	\$670	\$3.50	\$665	\$4.70	\$893
36	2" General Service		1,598	\$3.50	\$5,593		4,073	\$14,393	\$3.50	\$14,236	\$4.70	\$19,143
37	3" General Service		1,266	\$3.50	\$4,331		3,649	\$12,175	\$3.50	\$12,072	\$4.70	\$16,210
38	Total		3,132		\$10,962		8,170	\$28,852		\$28,595		\$38,399
39												
40	Total General Service	70	3,132		\$12,933	170	8,170	\$33,857		\$33,556		\$45,067
41												
42	Average C				\$184.75			\$199.16		\$197.39		\$265.10
43												
44	Total Miscellaneous Service Charge Revenues (Adjusted)				6,932			18,690		18,690		\$18,690
45												
46	Total Above Calculations				\$37,892			\$79,165		\$74,013		\$1,167,938
47												
48	Total Per Books				\$336,371			\$989,369				
49	Adjustment to Remove Accrual Included in per Books Balance				6653			\$1,334		(\$134,630)		
50	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve							\$20,825				
51	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011							(\$600)				
52	Adjustment to Miscellaneous Service Charges as per Schedule E-5, Page 1 of 2											
53	Total - Adjusted Books				\$337,024			\$876,298		Total Requested Revenues		\$1,168,514
54												
55	Difference				\$777			\$2,867		Difference		(\$576)
56												
57	Percentage Difference				0.23%			0.33%		Percentage Difference		-0.05%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-2
 Page 3 of 4
 Preparer: Kirsten Markwell

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)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Eff. 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Eff. 2/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Eff. 2/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Eff. 7/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Eff. 7/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	ALL Meter Sizes	2,725		\$12.53	\$34,144	6,855		\$12.62	\$86,510			\$12.45	\$0
3		2,725			\$34,144	6,855			\$86,510				\$0
4													
5	Gallons Charge (per 1,000 Gallons)												
6	ALL Meter Sizes (Max. 10,000 gallons)		12,238	\$6.99	\$85,544	33,068		\$7.04	\$232,799			\$6.95	\$0
7			12,238		\$85,544	33,068			\$232,799				\$0
8													
9	Total Residential Service	2,725	12,238		\$119,688	6,855	33,068		\$319,309				\$0
10													
11	Average Residential Bill				\$43.92				\$46.58				\$0.00
12													
13	General Service - Base Charge												
14	5/8" General Service	4		\$12.53	\$50	10		\$12.62	\$126			\$12.45	\$0
15	1" General Service	6		\$31.33	\$188	15		\$31.54	\$473			\$31.12	\$0
16	2" General Service	2		\$100.24	\$200	5		\$100.92	\$505			\$99.56	\$0
17	3" General Service	4		\$200.48	\$802	5		\$201.84	\$1,009			\$199.12	\$0
18		16			\$1,241	35			\$2,113	0			\$0
19	Total General Service												
20													
21	Gallons Charge (per 1,000 Gallons)												
22	5/8" General Service		2	\$8.39	\$17		7	\$8.45	\$59			\$8.34	\$0
23	1" General Service		16	\$8.39	\$134		52	\$8.45	\$439			\$8.34	\$0
24	2" General Service		371	\$8.39	\$3,113		2,104	\$8.45	\$17,779			\$8.34	\$0
25	3" General Service		996	\$8.39	\$8,356		1,187	\$8.45	\$10,030			\$8.34	\$0
26	Total		1,385		\$11,620		3,350		\$28,308				\$0
27	Total General Service	16	1,385		\$12,861	35	3,350		\$30,421				\$0
28													
29	Average General Service Bill				\$803.79				\$869.16				\$0.00
30													
31	Total Miscellaneous Service Charge Revenues				263				1,152				
32													
33	Total Above Calculations				132,912				350,891				
34													
35	Total per Books				\$200,626				\$337,338				\$0
36	Adjustment to Remove Accrual Included in per Books Balance				(\$11,159)				\$11,657				
37	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve				(\$57,063)								
38	Total - Adjusted Books				\$132,404				\$348,995				\$0
39													
40	Difference				\$408				\$1,886				\$0
41													
42	Percentage Difference				0.31%				0.54%				0.09%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-2
 Page 4 of 4
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 7/26/11	Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	Test Year Rates Eff. 7/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 1/16/12	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
2	ALL Meter Sizes	6,806		\$12.48	\$84,939	16,386		\$205,593	\$12.63	\$206,955	\$15.95	\$261,357
3	Total	6,806			\$84,939	16,386		\$205,593		\$206,955		\$261,357
4												
5	Gallons Charge (per 1,000 Gallons)											
6	ALL Meter Sizes (Max. 10,000 gallons)		30,718	\$6.97	\$214,104		76,024	\$532,447	\$7.06	\$536,729	\$8.92	\$678,134
7	Total		30,718		\$214,104		76,024	\$532,447		\$536,729		\$678,134
8												
9	Total Residential Service	6,806	30,718		\$299,043	16,386	76,024	\$738,040		\$743,685		\$939,491
10												
11	Average				\$43.94			\$45.04		\$45.39		\$57.33
12												
13	General Service - Base Charge											
14	5/8" General Service	10		\$12.48	\$125	24		\$301	\$12.63	\$303	\$15.95	\$383
15	1" General Service	15		\$31.21	\$468	36		\$1,129	\$31.60	\$1,138	\$39.91	\$1,437
16	2" General Service	5		\$99.84	\$499	12		\$1,204	\$101.08	\$1,213	\$127.65	\$1,532
17	3" General Service	5		\$199.68	\$998	14		\$2,810	\$202.16	\$2,830	\$255.31	\$3,574
18	Total General Service	35			\$2,091	86		\$5,444		\$5,484		\$6,926
19												
20	Gallons Charge (per 1,000 Gallons)											
21	5/8" General Service		6	\$8.36	\$50		15	\$126	\$8.46	\$127	\$10.68	\$160
22	1" General Service		45	\$8.36	\$376		113	\$950	\$8.46	\$956	\$10.68	\$1,207
23	2" General Service		1,586	\$8.36	\$13,259		4,061	\$34,150	\$8.46	\$34,356	\$10.68	\$43,371
24	3" General Service		1,266	\$8.36	\$10,584		3,449	\$28,970	\$8.46	\$29,179	\$10.68	\$36,835
25	Total		2,903		\$24,269		7,638	\$64,197		\$64,617		\$81,574
26												
27	Total General Service	35	2,903		\$26,360	86	7,638	\$69,641		\$70,101		\$88,500
28												
29	Average C				\$753.13			\$809.78		\$815.13		\$1,029.06
30												
31	Total Miscellaneous Service Charge Revenues				1,061			2,475		2,475		2,475
32												
33	Total Above Calculations				326,463			810,156		816,261		1,030,465
34												
35	Total per Books				\$325,917			\$863,881				
36	Adjustment to Remove Accrual Included In per Books Balance				(\$438)			\$59				
37	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve							(\$57,063)				
38	Total - Adjusted Books				\$325,479			\$806,877			Total Required Revenues	\$1,030,621
39											Difference	(\$156)
40	Difference				\$985			\$3,279				
41												
42	Percentage Difference				0.30%			0.40%			Percentage Difference	-0.02%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Darrien Pitts

Water [x] or Sewer [x]

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	2,592	-	13	-	-	2,605
2	February	2,573	-	17	-	-	2,590
3	March	2,620	-	14	-	-	2,634
4	April	2,589	-	14	-	-	2,603
5	May	2,591	-	14	-	-	2,605
6	June	2,589	-	14	-	-	2,603
7	July	2,565	-	14	-	-	2,579
8	August	2,593	-	14	-	-	2,607
9	September	2,575	-	14	-	-	2,589
10	October	2,583	-	14	-	-	2,597
11	November	2,566	-	14	-	-	2,580
12	December	2,554	-	14	-	-	2,568
13							
14	Total	30,990	-	170	-	-	31,160

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	1,452		6	-	-	1,458
2	February	1,455		10	-	-	1,465
3	March	1,470		7	-	-	1,477
4	April	1,465		7	-	-	1,472
5	May	1,469		7	-	-	1,476
6	June	1,460		7	-	-	1,467
7	July	1,446		7	-	-	1,453
8	August	1,463		7	-	-	1,470
9	September	1,455		7	-	-	1,462
10	October	1,462		7	-	-	1,469
11	November	1,447		7	-	-	1,454
12	December	1,441		7	-	-	1,448
13							
14	Total	17,485	-	86	-	-	17,571

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4
 Page 1 of 2

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection	\$21.00	\$42.00		
5					
6	Violation Reconnection	*Actual Cost	*Actual Cost	\$21.00	\$42.00
7					
8	Premise Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The proposed changes in the above fees mirror the charges allowed in the company's previous rate filing, Docket No. 090462-WS. The change was inadvertently not made to the company's water tariffs.				
13					

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Florida Public Service Commission

Schedule E-4
 Page 2 of 2

Preparer: Darrien Pitts

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	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost		
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	**The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is not applicable.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-5

Docket No.: 120209-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

Historical Projected

Water or 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 Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 4,785.00		\$ 12,915.00	\$ 1,590.00	\$ 19,290.00
2					\$ (600.00) Adjustment 1 - See note below.
3					
4					<u>\$ 18,690.00</u> Total Adjusted Miscellaneous and Other Charges
5	Other Charges as follows:				
6	NSF Check Charge			990.00	
7	Connection Meter Fee (See Adjustment 1)			600.00	
8	Tampering Charge				
9	Total			<u>\$ 1,590.00</u>	
10					
11	NOTES:				
12					
13	Adjustment 1: Meter Connection Fees of \$600.00 were incorrectly included in Other Revenues rather than in CIAC.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-5

Docket No.: 120209-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

Historical Projected

Water or 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	\$ 2,475.00	\$ -	\$ -	\$ -	\$ 2,475.00
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			<u>\$ -</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Schedule Year ended: December 31, 2011
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 1 of 1

Preparer: Darrien Pitts

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 Oaklando Drive	1
29	5.25"	American Darling	B-84-B	668 Barbuda Way	1
30	5.25"	American Darling	B-84-B	610 Caliente Way	1
31	5.25"	American Darling	B-84-B	675 Durango Way	1
32	5.25"	American Darling	B-84-B	380 Northwestern	1
33	5.25"	Mueller	Centurion	Courtney Cove & Sombrero	1
34	5.25"	Waterous	WB67	6709 Shellbark Avenue	1
35	5.25"	Waterous	WB67	Across 9488 Shortleaf Court	1
36	5.25"	Waterous	WB67	9505 Shortleaf Court	1
37	5.25"	American Darling	B-84-B	600 Lakeshore Drive	1
38	5.25"	American Darling	B-84-B	Magnolia/Faith Terrance	1
39	5.25"	Mueller	Centurion	Magnoliz/Oranole	1
40					
				Total	39

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-7

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Preparer: Darrien Pitts

Historical [x] Projected []

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; therefore this		
2	schedule is not applicable.		

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-8
 Page 1 of 1

Preparer: Darrien Pitts

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected

Schedule E-9
 Page 1 of 1

Preparer: Darrien Pitts

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.				

Service Availability Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Darrien Pitts

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.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim Final

Preparer: Darrien Pitts

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 applicable.				
2					

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Water [x] or Sewer [x]

Preparer: Darrien Pitts

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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Darrien Pitts

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
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

Schedule: E-14

Docket No.: 120209-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Darrien Pitts

Water [X] or Sewer [X]

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

ENGINEERING
SCHEDULES



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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-11	1.504	1.483	0.014	1.228	0.003	0.267	17.8%
Feb-11	1.275	1.251	0.004	1.183	0.002	0.071	5.7%
Mar-11	0.300	0.296	1.084	1.239	0.043	0.098	7.1%
Apr-11	-	-	1.413	1.442	0.008	(0.037)	-2.6%
May-11	-	-	2.004	1.338	0.003	0.663	33.1%
Jun-11	-	-	1.768	1.736	0.005	0.028	1.6%
Jul-11	-	-	1.450	1.471	0.002	(0.023)	-1.6%
Aug-11	-	-	1.284	1.087	0.015	0.182	14.2%
Sep-11	0.529	0.522	0.903	1.182	0.210	0.033	2.3%
Oct-11	1.742	1.718	0.018	1.231	0.081	0.425	24.5%
Nov-11	1.684	1.661	0.086	1.372	0.046	0.329	18.8%
Dec-11	1.741	1.717	0.029	1.338	0.047	0.361	20.7%
Total	8.775	8.648	10.057	15.846	0.463	2.396	12.8%

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter.
The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows (Name)			Total Plant Flows	Total Purch. Sewage Treatment
Jan-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11		Not Applicable - water only system			0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					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)

Schedule F-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.	12/31/2011	85,000
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) 10/14/2011 (2) 10/2/2011 (3) 10/23/2011 (4) 10/24/2011 (5) 10/26/2011	63,000 64,000 70,000 70,000 73,000
	AVERAGE	68,000
4 Average Daily Flow	Max Month Annual	55,426 23,693
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,	85,000 gpd
Peak hour demand = 2x max day/1440	118 gpm
Fire flow requirement	0 gpd
Unaccounted for water 12.81% of water pumped	3,071 gpd, avg
Acceptable unaccounted for 10.00%	2,398 gpd, avg
Excess unaccounted for	674 gpd, avg

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

Water Treatment Plant

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

A = Peak demand	85,000 gpd
B = Property needed to serve five years after TY	0 gpd
C = Fire flow demand	0 gpd
D = Excess Unaccounted for water	674 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 = $(A + B + C - D)/E \times 100\%$, where: 100.00%

A = Peak demand	85,000 gallons
B = Property needed to serve five years after TY	0 gallons
C = Fire flow demand	0 gallons
D = Excess Unaccounted for water	674 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 Commis

Company: Utilities, Inc. of Florida (616-Bear Lake)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS.

The water distribution system was found to be built out and 100% U&U. Circumstances have not changed.

The 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.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	218	217	218	17,985,870	82,694	18,623,960	225	
2	2008	217	212	215	17,610,125	82,098	18,149,445	221	-1.84%
3	2009	212	216	214	17,256,373	80,637	17,798,903	221	-0.15%
4	2010	216	210	213	15,084,260	70,818	15,615,310	220	-0.10%
5	2011	210	217	214	15,473,380	72,475	15,845,610	219	-0.84%
								Average Growth Through 5-Year Period (Col. 8)	
									<u>-0.74%</u>

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

		X	Y
Constant:	225.348973	1	225
X Coefficient:	-1.3731042	2	221
R^2:	0.80462987	3	221
		4	220
		5	219
		10	212

Five year growth (7) Ercs
 Annual average growth -1.40 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
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.: 120209-WS
Test Year Ended: December 31, 2011

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Month/ Year	Total Gallons Pumped	Corrected Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	% Unaccounted For Water
Jan-11	0.544	0.526	0.357	0.779	0.100	0.004	0.4%
Feb-11	-	-	0.874	0.738	0.020	0.116	13.3%
Mar-11	1.153	1.114	-	0.898	0.011	0.205	18.4%
Apr-11	1.140	1.101	-	1.212	0.029	(0.141)	-12.8%
May-11	1.418	1.370	-	1.158	0.009	0.203	14.8%
Jun-11	1.131	1.093	-	1.133	0.009	(0.049)	-4.5%
Jul-11	0.985	0.952	-	0.852	0.009	0.091	9.6%
Aug-11	0.967	0.934	-	0.936	0.018	(0.019)	-2.1%
Sep-11	0.870	0.840	-	0.796	0.006	0.039	4.6%
Oct-11	0.928	0.896	-	0.786	0.022	0.089	9.9%
Nov-11	0.934	0.902	-	0.889	0.018	(0.005)	-0.5%
Dec-11	1.025	0.990	-	0.793	0.006	0.191	19.3%
Total	11.095	10.718	1.231	10.970	0.255	0.724	6.1%

(Above data in millions of gallons)

Note: On 2/10/2010, a calibration test was performed on the Utility's well meter.
The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					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)

Schedule F-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.	5/1/2011	68,000
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) 5/26/2011 (2) 5/21/2011 (3) 5/10/2011 (4) 5/2/2011 (5) 5/1/2011	57,000 59,000 62,000 67,000 68,000
	AVERAGE	62,600
4 Average Daily Flow	Max Month Annual	44,187 29,364
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,	68,000 gpd
Peak hour demand = 2x max day/1440	94 gpm
Fire flow requirement	0 gpm
Unaccounted for water 6.06% of water pumped	1 gpm
Acceptable unaccounted for 10.00%	2 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	94 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.

Storage - Not Applicable

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The 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.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2007	176	176	176	13,847,210	78,677	13,847,210	176	
2	2008	176	170	173	11,648,196	67,331	11,648,196	173	-1.70%
3	2009	170	170	170	11,222,000	66,012	11,222,000	170	-1.73%
4	2010	170	171	171	10,796,110	63,320	10,796,110	171	0.29%
5	2011	171	175	173	10,969,830	63,409	10,969,830	173	1.47%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.42%</u>

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

Constant: 175.05
 X Coefficient: -0.85
 R^2: 0.31413043

X	Y
1	176
2	173
3	170
4	171
5	173
10	167

Five year growth (6) Ercs
 Annual average growth -1.29 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped see note	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	1.702	1.703	1.849	0.003	(0.150)	-8.8%
Feb-11	1.592	1.592	1.506	0.005	0.081	5.1%
Mar-11	2.085	2.085	2.056	0.004	0.025	1.2%
Apr-11	2.082	2.082	2.223	0.005	(0.146)	-7.0%
May-11	2.587	2.587	2.258	0.003	0.326	12.6%
Jun-11	2.106	2.106	2.310	0.003	(0.207)	-9.8%
Jul-11	1.649	1.648	1.612	0.008	0.028	1.7%
Aug-11	1.703	1.702	1.660	0.026	0.016	0.9%
Sep-11	1.746	1.745	1.516	0.057	0.172	9.8%
Oct-11	1.780	1.779	1.510	0.065	0.204	11.5%
Nov-11	1.777	1.776	1.700	0.077	(0.001)	-0.1%
Dec-11	1.902	1.902	1.690	0.003	0.208	10.9%
Total	22.711	22.706	21.891	0.260	0.555	2.4%

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's two well meters. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commi:

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

Schedule F-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.		309,600
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>5/26/2011</u>	<u>107,000</u>
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/22/2011</u>	99,000
	(2) <u>5/1/2011</u>	100,000
	(3) <u>5/9/2011</u>	104,000
	(4) <u>5/8/2011</u>	105,000
	(5) <u>5/26/2011</u>	107,000
	AVERAGE	<u>103,000</u>
4 Average Daily Flow		
	Max Month	<u>83,447</u>
	Annual	<u>62,207</u>
5 Required Fire Flow	No fireflow requirement	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

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

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 (618-Jansen)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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,	107,000 gpd
Peak hour demand = 2x max day/1440	149 gpm
Fire flow requirement	0 gpm
Unaccounted for water 2.44% of water pumped	1 gpm
Acceptable unaccounted for 10.00%	4 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: 78.22%
Use: 100.00%

Although demand on the system has decreased since the last case, the service area is built out, there is no apparent potential for expansion, and in accordance with Rule 25-30.4325(4), remains 100% used & useful.

A =	Peak demand	149 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.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	(4) Ending	(4) Average					
1	2007	248	246	247	26,377,014	106,790	26,564,784	249	
2	2008	246	250	248	24,949,686	100,604	25,317,466	252	1.16%
3	2009	250	252	251	23,647,550	94,213	23,755,160	252	0.19%
4	2010	252	252	252	22,706,890	90,107	22,998,540	255	1.23%
5	2011	252	249	251	21,762,723	86,877	21,890,543	252	-1.28%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.33%</u>	

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

		<u>X</u>	<u>Y</u>
Constant:	248.95078	1	249
X Coefficient:	1.00068925	2	252
R^2:	0.47428847	3	252
		4	255
		5	252
		10	259

Five year growth 7 Ercs
 Annual average growth 1.40 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2007									
2	2008	Not Applicable - water only system.								
3	2009									
4	2010									
5	2011									
Average Growth Through 5-Year Period (Col. 8)										<hr/> <hr/>



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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	0.381	0.367	0.356	0.007	0.004	1.2%
Feb-11	0.323	0.311	0.271	0.003	0.037	11.8%
Mar-11	0.387	0.373	0.370	0.016	(0.014)	-3.7%
Apr-11	0.398	0.383	0.392	0.007	(0.015)	-3.9%
May-11	0.455	0.438	0.363	0.005	0.071	16.1%
Jun-11	0.394	0.379	0.419	0.018	(0.058)	-15.2%
Jul-11	0.399	0.384	0.331	0.048	0.005	1.3%
Aug-11	0.351	0.338	0.293	0.036	0.010	2.9%
Sep-11	0.370	0.356	0.315	0.053	(0.012)	-3.4%
Oct-11	0.364	0.351	0.276	0.046	0.028	8.1%
Nov-11	0.365	0.351	0.270	0.044	0.037	10.6%
Dec-11	0.364	0.351	0.333	0.044	(0.027)	-7.8%
Total	4.551	4.383	3.990	0.325	0.067	1.5%

(Above data in millions of gallons)

Note: On 12/17/2010, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules.

The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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.		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.	<u>6/8/2011</u>	<u>30,000</u>
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/14/2011</u>	<u>18,000</u>
	(2) <u>5/20/2011</u>	<u>18,000</u>
	(3) <u>5/25/2011</u>	<u>18,000</u>
	(4) <u>5/12/2011</u>	<u>19,000</u>
	(5) <u>5/24/2011</u>	<u>19,000</u>
	AVERAGE	<u>18,400</u>
4 Average Daily Flow	Max Month	<u>14,134</u>
	Annual	<u>11,974</u>
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,	30,000 gpd
Peak hour demand = 2x max day/1440	42 gpm
Fire flow requirement	0 gpm
Unaccounted for water 1.53% of water pumped	0 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	42 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 Commis

Company: Utilities, Inc. of Florida (606-Little Wekiva)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Schedule F-9

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	60	61	61	4,949,000	81,802	4,949,000	61	
2	2008	61	60	61	4,830,420	79,842	4,830,420	61	0.00%
3	2009	60	60	60	4,718,070	78,635	4,718,070	60	-0.83%
4	2010	60	57	59	4,239,800	72,475	4,239,800	59	-2.50%
5	2011	57	58	58	3,990,100	69,393	3,990,100	58	-1.71%
								Average Growth Through 5-Year Period (Col. 8)	
									<u>-1.26%</u>

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

Constant: 61.8
 X Coefficient: -0.8
 R^2: 0.88888889

X	Y
1	61
2	61
3	60
4	59
5	58
10	54

Five year growth
 Annual average growth

(4) Ercs
 -0.74 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2007									
2	2008	Not Applicable - water only system.								
3	2009									
4	2010									
5	2011									
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 (604-Oakland Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses	(6) Unaccounted For Water (1)+(2)-(3)-(4)	(7) % Unaccounted For Water
Jan-11	1.659	1.703	-	1.866	0.011	(0.174)	-10.2%
Feb-11	1.235	1.267	0.122	1.356	0.019	0.014	1.0%
Mar-11	1.966	2.017	0.039	2.015	0.011	0.030	1.4%
Apr-11	2.082	2.136	0.061	2.187	0.014	(0.004)	-0.2%
May-11	1.975	2.026	0.785	2.191	0.013	0.607	21.6%
Jun-11	1.956	2.007	0.241	2.562	0.015	(0.330)	-14.7%
Jul-11	1.592	1.633	0.178	1.709	0.009	0.093	5.1%
Aug-11	1.664	1.707	-	1.670	0.035	0.003	0.2%
Sep-11	1.531	1.571	0.138	1.663	0.004	0.041	2.4%
Oct-11	1.654	1.697	0.100	1.414	0.024	0.358	19.9%
Nov-11	1.728	1.773	-	1.701	0.004	0.068	3.8%
Dec-11	1.768	1.814	-	1.767	0.004	0.043	2.4%
Total	20.810	21.351	1.664	22.103	0.164	0.748	3.3%

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter.
The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules.
The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					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.: 120209-WS
 Test Year Ended: December 31, 2011

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.	5/9/2011	126,000
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) 4/18/2011 (2) 4/17/2011 (3) 4/24/2011 (4) 4/25/2011 (5) 4/21/2011	99,000 100,000 108,000 108,000 114,000
	AVERAGE	105,800
4 Average Daily Flow	Max Month Annual	71,204 58,497
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 (System has only one well)	0 gpm
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,	126,000 gpd
Peak hour demand = 2x max day/1440	175 gpm
Fire flow requirement	72,000 gpd
Unaccounted for water 3.25% of water pumped	1,848 gpd, avg
Acceptable unaccounted for 10.00%	5,686 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	126,000 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	126,000 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.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The 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.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	218	219	219	27,576,658	126,209	27,975,878	222	
2	2008	219	213	216	24,637,960	114,065	24,891,560	218	-1.55%
3	2009	213	218	216	22,972,310	106,600	23,095,290	217	-0.72%
4	2010	218	218	218	23,671,370	108,584	23,767,380	219	1.03%
5	2011	218	217	218	21,974,960	101,034	22,102,840	219	-0.05%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.32%</u>	

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

		<u>X</u>	<u>Y</u>
Constant:	220.378212	1	222
X Coefficient:	-0.5134019	2	218
R^2:	0.20062327	3	217
		4	219
		5	219
		10	215

Five year growth (4) Ercs
 Annual average growth -0.70 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	0.449	0.452	0.512	0.008	(0.068)	-15.0%
Feb-11	0.422	0.425	0.375	0.015	0.035	8.2%
Mar-11	0.515	0.518	0.419	0.007	0.093	17.9%
Apr-11	0.511	0.514	0.534	0.007	(0.027)	-5.3%
May-11	0.587	0.591	0.497	0.015	0.080	13.5%
Jun-11	0.535	0.539	0.547	0.012	(0.020)	-3.6%
Jul-11	0.504	0.502	0.562	0.029	(0.089)	-17.8%
Aug-11	0.633	0.617	0.441	0.049	0.127	20.6%
Sep-11	0.695	0.679	0.454	0.006	0.218	32.2%
Oct-11	0.531	0.518	0.475	0.006	0.037	7.2%
Nov-11	0.585	0.571	0.461	0.136	(0.026)	-4.5%
Dec-11	0.582	0.568	0.475	0.006	0.086	15.2%
Total	6.549	6.495	5.751	0.297	0.447	6.9%

(Above data in millions of gallons)

Note: On 7/19/2011, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.	11/20/2011	33,700
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) 9/17/2011	29,000
	(2) 9/4/2011	30,100
	(3) 9/5/2011	30,100
	(4) 9/2/2011	30,500
	(5) 9/7/2011	33,100
	AVERAGE	30,560
4 Average Daily Flow	Max Month	22,617
	Annual	17,942
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 (System has only one well)		0 gpm
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,		33,700 gpd
Peak hour demand = 2x max day/1440		47 gpm
Fire flow requirement		0 gpd
Unaccounted for water	6.88% of water pumped	1,231 gpd
Acceptable unaccounted for	10.00%	1,789 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	33,700 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	33,700 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 Commis

Company: Utilities, Inc. of Florida (608-Park Ridge)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	101	101	101	7,478,350	74,043	7,478,350	101	
2	2008	101	102	102	6,585,990	64,887	6,585,990	102	0.50%
3	2009	102	99	101	6,537,060	65,045	6,537,060	101	-0.99%
4	2010	99	100	100	6,047,671	60,781	6,047,671	100	-1.00%
5	2011	100	104	102	5,751,309	56,385	5,751,309	102	2.51%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>0.26%</u>	

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

Constant: 100.9
 X Coefficient: -2.842E-15
 R^2: 2.1832E-29

X	Y
1	101
2	102
3	101
4	100
5	102
10	101

Five year growth (1) Ercs
 Annual average growth -0.22 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007								
2	2008	Not Applicable - water only system.							
3	2009								
4	2010								
5	2011								
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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Purchased	(4) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	0.675	0.652	-	0.496	0.010	0.146	22.4%
Feb-11	0.455	0.440	0.040	0.372	0.016	0.092	19.2%
Mar-11	0.771	0.744	-	0.465	0.007	0.273	36.6%
Apr-11	0.818	0.790	-	0.537	0.050	0.203	25.7%
May-11	1.124	1.086	-	0.593	0.004	0.488	45.0%
Jun-11	0.918	0.887	-	0.670	0.003	0.215	24.2%
Jul-11	0.697	0.673	0.001	0.826	0.061	(0.213)	-31.6%
Aug-11	0.670	0.646	-	0.457	0.031	0.159	24.6%
Sep-11	0.662	0.638	-	0.526	0.006	0.107	16.7%
Oct-11	0.614	0.592	0.107	0.479	0.011	0.209	29.9%
Nov-11	0.530	0.511	-	0.430	0.013	0.069	13.4%
Dec-11	0.605	0.584	0.093	0.481	0.006	0.189	28.0%
Total	8.540	8.242	0.241	6.331	0.217	1.936	22.8%

(Above data in millions of gallons)

Note: On 7/19/2011, a calibration test was performed on the Utility's well meter.
The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	0.000
Feb-11					0.000	0.000
Mar-11	Not Applicable - water only system				0.000	0.000
Apr-11					0.000	0.000
May-11					0.000	0.000
Jun-11					0.000	0.000
Jul-11					0.000	0.000
Aug-11					0.000	0.000
Sep-11					0.000	0.000
Oct-11					0.000	0.000
Nov-11					0.000	0.000
Dec-11					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.: 120209-WS
 Test Year Ended: December 31, 2011

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.	10/5/2011	60,400
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) 5/1/2011 (2) 5/7/2011 (3) 5/5/2011 (4) 5/12/2011 (5) 5/26/2011	45,100 47,000 47,700 49,900 51,300
	AVERAGE	48,200
4 Average Daily Flow	Max Month Annual	35,019 23,397
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,	60,400 gpd
Peak hour demand = 2x max day/1440	84 gpm
Fire flow requirement	0 gpm
Unaccounted for water 22.82% of water pumped	4 gpm
Acceptable unaccounted for 10.00%	2 gpm
Excess unaccounted for	2 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	84 gpm
B = Property needed to serve five years after TY	0 gpm
C = Fire flow demand	0 gpm
D = Excess Unaccounted for water	2 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.: 120209-WS
Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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
		Beginning	Ending	Average					
1	2007	79	82	81	8,846,680	109,897	8,846,680	81	
2	2008	82	78	80	7,248,430	90,605	7,248,430	80	-0.62%
3	2009	78	81	80	6,876,975	86,503	6,876,975	80	-0.62%
4	2010	81	79	80	6,543,985	81,800	6,543,985	80	0.63%
5	2011	79	79	79	6,330,740	80,136	6,330,740	79	-1.25%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>-0.47%</u>	

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

Constant: 80.7
 X Coefficient: -0.3
 R^2: 0.69230769

X	Y
1	81
2	80
3	80
4	80
5	79
10	78

Five year growth
 Annual average growth

(1) Ercs
 -0.26 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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) 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	2007									
2	2008	Not Applicable - water only system.								
3	2009									
4	2010									
5	2011									
Average Growth Through 5-Year Period (Col. 8)										<hr/> <hr/>



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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	2.092	2.124	1.695	0.010	0.419	19.7%
Feb-11	2.000	2.031	2.571	0.030	-0.570	-28.1%
Mar-11	2.278	2.313	1.917	0.012	0.383	16.6%
Apr-11	2.310	2.345	2.262	0.015	0.069	2.9%
May-11	2.755	2.797	2.025	0.010	0.763	27.3%
Jun-11	2.357	2.393	2.376	0.015	0.002	0.1%
Jul-11	2.128	2.147	1.858	0.047	0.243	11.3%
Aug-11	2.514	2.514	1.875	0.009	0.630	25.1%
Sep-11	2.311	2.311	1.974	0.007	0.330	14.3%
Oct-11	2.205	2.205	1.590	0.052	0.563	25.6%
Nov-11	2.101	2.101	1.942	0.009	0.151	7.2%
Dec-11	2.150	2.150	1.734	0.007	0.409	19.0%
Total	27.201	27.431	23.818	0.222	3.392	12.4%

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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-11					0.000	1.946
Feb-11					0.000	1.974
Mar-11					0.000	1.874
Apr-11					0.000	2.357
May-11					0.000	1.841
Jun-11					0.000	2.351
Jul-11					0.000	2.247
Aug-11					0.000	2.722
Sep-11					0.000	2.000
Oct-11					0.000	2.853
Nov-11					0.000	2.187
Dec-11					0.000	2.130
Total	0.000				0.000	26.481

Wastewater treatment & disposal services purchased from City of Sanford.
Monthly treated gallons reflect end-of-month utility readings, not Sandford meter readings for billing.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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.	5/5/2011	136,000
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) 5/12/2011 (2) 5/13/2011 (3) 5/10/2011 (4) 5/26/2011 (5) 5/5/2011	102,000 115,000 117,000 117,000 136,000
	AVERAGE	117,400
4 Average Daily Flow	Max Month Annual	90,231 75,155
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.: 120209-WS
 Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,	136,000 gpd
Peak hour demand = 2x max day/1440	189 gpm
Fire flow requirement	0 gpd
Unaccounted for water 12.37% of water pumped	9,216 gpd, avg
Acceptable unaccounted for 10.00%	7,432 gpd, avg
Excess unaccounted for	1,784 gpd, avg

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

Water Treatment Plant

Percent Used & Useful = $(A + B + C - D)/E \times 100\%$, where: 69.90%
Use: 100.00%

In Docket No. 060253-WS, the Commission found the system was not oversized and substantially built out. Circum There is no apparent potential for expansion. In accordance with Rule 25-30.4325(4), the system remains 100% us

A =	Peak demand	136,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	0 gpd
D =	Excess Unaccounted for water	1,784 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 = $(A + B + C - D)/E \times 100\%$, where: 100.00%

A =	Peak demand	136,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	0 gallons
D =	Excess Unaccounted for water	1,784 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.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 1 of 2
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.

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 2 of 2
Preparer: F. Seidman

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile	
				gpd	gpy
	4		0	0.000	0
1	6		0	0.000	0
2	8		6,018	1.140	4,559
3	10		0	0.000	0
4	Total		6,018	1.140	4,559
5	Estimated Inflow @ 10% of flows (1.8)				1,357,729
6	Allowable I&I				3,021,797

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				26,480,999
---	--------------------	--	--	--	------------

Gallons Billed (not capped) to:			Estimated returned *	
8	SFR Residential WW cust.	13,577,285	84%	11,404,919
9	All Other	3,449,220	96%	3,311,251
10	Estimated flows returned	17,026,505		14,716,171

* Based on reasoning in Order No. PSC-07-0505-SC-WS, p.51

11	Estimated I&I (treated less returned) [1.7-1.10]			11,764,829
12	Actual less allowable [1.11-1.6]			8,743,032
13	Excess, if any [1.11-1.6, if positive]			8,743,032
14	Excess as percent of wastewater treated			33.02%

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.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commis

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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) 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	2007	338	335	337	24,160,682	71,800	26,927,422	375	
2	2008	335	329	332	22,378,515	67,405	25,414,805	377	0.54%
3	2009	329	328	329	21,793,080	66,341	24,866,160	375	-0.59%
4	2010	328	325	327	20,962,995	64,205	22,444,585	350	-6.74%
5	2011	325	326	326	20,368,318	62,575	23,817,538	381	8.88%
Average Growth Through 5-Year Period (Col. 8)									<u>0.52%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	376.308393	1	375
X Coefficient:	-1.6295618	2	377
R^2:	0.04296144	3	375
		4	350
		5	381
		10	360

Five year growth (21) Ercs
 Annual average growth -4.12 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2) (3) 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	2007	235	234	235	16,262,030	69,348	19,028,770	274	
2	2008	234	229	232	14,974,417	64,684	18,010,707	278	1.47%
3	2009	229	227	228	14,420,270	63,247	17,493,350	277	-0.66%
4	2010	227	225	226	13,864,725	61,348	15,346,315	250	-9.56%
5	2011	225	225	225	13,577,285	60,343	17,026,505	282	<u>12.80%</u>
Average Growth Through 5-Year Period (Col. 8)									<u>1.01%</u>

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

Constant: 276.176175
 X Coefficient: -1.2763444
 R^2: 0.02512823

X	Y
1	274
2	278
3	277
4	250
5	282
10	263

Five year growth (19) Ercs
 Annual average growth -3.75 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.: 120209-WS
Test Year Ended: December 31, 2011

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) Corrected Gallons Pumped	(3) Gallons Purchased	(4) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-11	6.517	6.582	0.000	6.375	0.062	0.145	2.2%
Feb-11	2.489	2.514	4.755	4.895	0.112	2.262	31.1%
Mar-11	3.096	3.127	5.438	5.831	0.692	2.042	23.8%
Apr-11	8.117	8.198	0.000	6.788	0.078	1.332	16.3%
May-11	8.855	8.944	0.000	7.000	0.076	1.868	20.9%
Jun-11	7.257	7.330	0.000	7.008	0.148	0.173	2.4%
Jul-11	7.077	7.148	0.000	6.025	0.081	1.041	14.6%
Aug-11	7.157	7.229	0.000	5.967	0.053	1.208	16.7%
Sep-11	6.635	6.701	0.000	6.055	0.061	0.586	8.7%
Oct-11	6.968	7.038	0.000	5.753	0.104	1.180	16.8%
Nov-11	6.706	6.773	0.145	5.915	0.064	0.939	13.6%
Dec-11	7.023	7.093	0.000	5.735	0.104	1.254	17.7%
Total	77.897	78.6760	10.338	73.348	1.637	14.029	15.8%

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter.
The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.
Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules.
The amount is diminimis.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jan-11					0.000	3.564
Feb-11					0.000	2.571
Mar-11					0.000	3.148
Apr-11					0.000	3.714
May-11					0.000	3.726
Jun-11					0.000	3.724
Jul-11					0.000	3.291
Aug-11					0.000	3.205
Sep-11					0.000	3.338
Oct-11					0.000	3.133
Nov-11					0.000	3.247
Dec-11					0.000	3.109
Total	0.000				0.000	39.769

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)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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.		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.	5/3/2011	438,000
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) 5/2/2011 (2) 5/26/2011 (3) 5/14/2011 (4) 5/31/2011 (5) 5/3/2011	318,000 334,000 346,000 370,000 438,000
	AVERAGE	361,200
4 Average Daily Flow	Max Month Annual	288,502 215,551
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)

Schedule F-4

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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.: 120209-WS
Test Year Ended: December 31, 2011

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,		438,000 gpd
Peak hour demand = 2x max day/1440		608 gpm
Fire flow requirement	1250 gpm for 2 hours	150,000 gpd
Unaccounted for water	15.76% of water pumped	33,635 gpd, avg
Acceptable unaccounted for	10.00%	21,283 gpd, avg
Excess unaccounted for		12,351 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	438,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	150,000 gpd
D =	Excess Unaccounted for water	12,351 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	438,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	150,000 gallons
D =	Excess Unaccounted for water	12,351 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.: 120209-WS
Test Year Ended: December 31, 2011

Schedule F-6
Page 1 of 2
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.

Company: Utilities, Inc. of Florida (Weatherfield - 602)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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

WEATHERSFIELD

A. Infiltration allowance, excluding service laterals

	Main dia. Main length		miles	Allowance @ 500	
	inches	feet		gpd/inch-dia./mile	gpd
		4	0	0.000	0
1		6	0	0.000	0
2		8	45,856	8.685	34,739
3		10	1,751	0.332	1,658
4	Total		47,607	9.016	36,398
5	Estimated Inflow @ 10% of flows (1.8)				6,879,420
6	Allowable I&I				20,164,521

B. Actual Inflow & Infiltration (I&I)

7	Wastewater treated				39,768,904
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			Estimated	
	Gallons Billed (not capped) to:		returned *	
8	SFR Residential WW cust.	68,794,199	80%	55,035,359
9	All Other	4,183,320	90%	3,764,988
10	Estimated flows returned	72,977,519		58,800,347

11	Estimated I&I (treated less returned) [1.7-1.10]			-19,031,443
12	Actual less allowable [1.11-1.6]			-39,195,964
13	Excess, if any [1.11-1.6, if positive]			0
14	Excess as percent of wastewater treated			0.00%

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)
Docket No.: 120209-WS
Test Year Ended: December 31, 2011

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 Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 120209-WS

Page 1 of 1

Test Year Ended: December 31, 2011

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 Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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	(4) Ending	(4) Average					
1	2007	1,198	1,178	1,188	87,683,129	73,807	90,576,879	1,227	
2	2008	1,178	1,222	1,200	80,046,858	66,706	82,874,508	1,242	1.24%
3	2009	1,222	1,152	1,187	75,066,800	63,241	77,115,630	1,219	-1.85%
4	2010	1,152	1,151	1,152	72,509,030	62,969	74,615,590	1,185	-2.82%
5	2011	1,151	1,132	1,142	69,258,469	60,673	73,348,389	1,209	2.02%
								Average Growth Through 5-Year Period (Col. 8)	
									<u>-0.35%</u>

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

Constant: 1244.78088
 X Coefficient: -9.4031719
 R^2: 0.47895954

X	Y
1	1,227
2	1,242
3	1,219
4	1,185
5	1,209
10	1151

Five year growth
 Annual average growth

(58) Ercs
 -11.63 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2007	1,187	1,165	1,176	88,101,639	74,916	91,109,579	1,216	
2	2008	1,165	1,139	1,152	79,063,221	68,631	82,046,831	1,195	-1.70%
3	2009	1,139	1,142	1,141	74,434,090	65,264	76,619,560	1,174	-1.80%
4	2010	1,142	1,140	1,141	71,882,000	62,999	74,096,180	1,176	0.18%
5	2011	1,140	1,123	1,132	68,794,199	60,799	72,977,519	1,200	2.05%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.31%</u>

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

Constant: 1207.71745
 X Coefficient: -5.1016912
 R^2: 0.21001887

X	Y
1	1,216
2	1,195
3	1,174
4	1,176
5	1,200
10	1157

Five year growth
 Annual average growth

(44) Ercs
 -8.72 Ercs

INTERIM RATE
SCHEDULES

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,708,270	728,898	(A)	4,437,168	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	(1,714)	17,929	(A)	16,215	A-5
4						
5	Less: Non-Used & Useful Plant	-	-	(G)	-	A-7 Int.
6						
7	Construction Work in Progress	-	-	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(384,499)	(1,240,275)	(B)	(1,624,774)	A-9, A-3 Int.
10						
11	Less: CIAC	(1,214,604)	3,587	(D)	(1,211,017)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	863,089	(62,848)	(E)	800,241	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-	(F)	-	A-16
20						
21	Working Capital Allowance	-	129,788	(H)	129,788	A-17, A-3 Int.
22						
23	Total Rate Base	2,970,542	(422,921)		2,547,621	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	1,613,859	1,551,826	(A)	3,165,685	A-6, A-3 Int.
2						
3	Utility Land & Land Rights	180,351	(161,339)	(A)	19,012	A-6, A-3 Int.
4						
5	Less: Non-Used & Useful Plant (net)	-	-	(G)	-	A-7 Int.
6						
7	Construction Work in Progress	10	(10)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(37,627)	(959,045)	(B)	(996,672)	A-10, A-3 Int.
10						
11	Less: CIAC	(1,042,129)	304,984	(D)	(737,145)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	556,978	(48,986)	(E)	507,992	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-		(F)	-	A-16
20						
21	Working Capital Allowance	-	68,861	(H)	68,861	A-17, A-3 Int.
22						
23	Total Rate Base	1,271,442	756,292		2,027,733	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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 Common General Plant to wastewater based on ERCs	Total in Water	
4	304.5 / 354.7 Structures & Improvements	107,568	(37,288)
5	340.5 / 390.7 Office Furniture & Equipment	448,022	(154,613)
6	341.5 / 391.7 Transportation Equipment	189,220	(65,593)
7	342.5 / 392.7 Stores Equipment	-	-
8	343.5 / 393.7 Tools, Shop & Garage Equipment	24,160	(8,375)
9	344.5 / 394.7 Laboratory Equipment	6,809	(2,291)
10	345.5 / 395.7 Power Operated Equipment	4,341	(1,505)
11	346.5 / 396.7 Communication Equipment	5,248	(1,819)
12	347.5 / 397.7 Miscellaneous Equipment	-	-
13	See Schedules A5 and A6, column (3)		
14	Total allocations of General Plant between water and wastewater	783,168	(271,484)
15			
16	(b) To correct parent company transportation allocations during the year based on ERCs	(86,710)	(46,005)
17	To correct parent company other allocations during the year based on ERCs	132,924	(59,122)
18	See Schedules A5 and A6, column (4) for detail accounts and amounts		
19	Total Allocation Adjustments	46,214	(105,127)
20			
21	(c) Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011	972,097	1,224,130
22	See Schedules A5 and A6, column (5) for detail accounts and amounts		
23	Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011	972,097	1,224,130
24			
25	Total Adjustments to Utility Plant in Service	746,827	1,390,487
26			
27 (B)	Accumulated Depreciation		
28	1. Utility Plant in Service		
29	(a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs	Total in Water	
30	304.5 / 354.7 Structures & Improvements	38,282	(13,270)
31	340.5 / 390.7 Office Furniture & Equipment	243,495	(84,407)
32	341.5 / 391.7 Transportation Equipment	151,222	(52,421)
33	342.5 / 392.7 Stores Equipment	-	-
34	343.5 / 393.7 Tools, Shop & Garage Equipment	19,085	(6,616)
35	344.5 / 394.7 Laboratory Equipment	5,495	(1,905)
36	345.5 / 395.7 Power Operated Equipment	672	(233)
37	346.5 / 396.7 Communication Equipment	706	(245)
38	347.5 / 397.7 Miscellaneous Equipment	-	-
39	See Schedules A9 and A10, column (3)		
40	Total Allocation of General Plant Accumulated Depreciation	458,957	(159,097)
41			
42	(b) To correct parent company transportation allocations during the year based on ERCs	(84,623)	(44,898)
43	To correct parent company other allocations during the year based on ERCs	(64,886)	(87,171)
44	See Schedules A9 and A10, column (4) for detail accounts and amounts		
45	Total Allocation Adjustments	(149,309)	(132,069)
46			
47	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011	1,548,681	932,017
48	See Schedules A9 and A10, column (5) for detail accounts and amounts		
49	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011	1,548,681	932,017
50			
51	Total adjustments to UPIS Accumulated Depreciation	1,240,275	959,045
52			
53 (C)	Construction Work In Progress		
54	1. To remove from rate base average adjusted construction work in process balance	-	(10)
55			
56	Total Construction Work in Progress Adjustments	-	(10)
57 (D)	Contributions in Aid of Construction (CIAC)		
58	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011	(3,587)	(304,984)
59	See Schedules A12, page 2 of 2, column (16)		
60	Total Adjustments to Rollover CIAC to 6/30/10	(3,587)	(304,984)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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) <u>Accumulated Amortization of CIAC</u>		
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011	(62,848)	(48,986)
3	See Schedules A14, page 2 of 2, column (16)		
4	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011	(62,848)	(48,986)
5			
6	(F) <u>Adjustments to Schedule A-18 affecting Working Capital</u>		
7	<u>Deferred Rate Case Expense Average Balance</u>		
8	1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year.	(277,718)	
9			
10			
11	2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized		
12	Object 2915 Regulatory Expenses Being Amortized for all counties	7,828	
13	Object 2930 Accumulated Amortization for Regulatory Expenses for all counties	(6,361)	
14	Net Adjustment to Deferred Rate Case Expense Balance	1,467	
15			
16	3. Previous Rate Case		
17	(a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS	303,552	
18			
19	(b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592.	(50,592)	
20			
21	Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance	252,960	
22			
23	Net Adjustments to Deferred Rate Case Expense	(23,291)	
24			
25	<u>Other Miscellaneous Deferred Debits</u>		
26			
27	4. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization	5	
28			
29			
30	5. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization	169	
31			
32			
33	6. To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores	9,424	
34			
35			
36	Net Adjustments to Other Miscellaneous Deferred Debits	9,598	
37			
38	Total Adjustments to Schedule A-18 affecting Working Capital	(13,693)	
39			
40	2. <u>Adjustments to Schedule A-19</u>		
41	(a) Adjustments to Deferred Income Taxes	3,686	
42			
43	(b) Adjustments to Notes & Accounts Payable - Associated Companies	(17,379)	
44			
45	Total Adjustments to Schedule A-19	(13,693)	
46			
47	3. Working Capital Adjustment Per Schedule A-17 - Interim Section	129,788	68,861

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

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

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	989,369	(115,357)	874,012	109,237	(A)	983,249	B-4, B-3 Int.
2								
3	Operation & Maintenance	780,041	(307,525)	472,516		(B)	472,516	B-5, B-3 Int.
4								
5	Depreciation, net of CIAC Amort.	148,603	(1,507)	147,096		(C), (D)	147,096	B-13, B-3 Int.
6								
7	Amortization	-	-	-			-	
8								
9	Taxes Other Than Income	180,766	(75,155)	105,611	4,916	(E)	110,527	B-15, B-3 Int.
10								
11	Provision for Income Taxes	(23,913)	50,977	27,064	39,255	(F)	66,319	C-1, B-3 Int.
12								
13	OPERATING EXPENSES	1,085,497	(333,210)	752,287	44,171		796,458	
14								
15	NET OPERATING INCOME	(96,128)	217,853	121,725	65,066		186,791	
16								
17								
18	RATE BASE	2,970,542	(422,921)	2,547,621			2,547,621	
19								
20								
21	RATE OF RETURN	-	%	4.78	%		7.33	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

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

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	863,881	(46,873)	817,008	112,353 (A)	929,361	B-4, B-3 Int.
2							
3	Operation & Maintenance	394,656	175,202	569,859	- (B)	569,859	B-6, B-3 Int.
4	Depreciation, net of CIAC Amort.	73,644	10,840	84,484	(C), (D)	84,484	B-14, B-3 Int.
5	Amortization	-	-	-	-	-	
6							
7	Taxes Other Than Income	-	68,503	68,503	5,056 (E)	73,559	B-15, B-3 Int.
8							
9	Provision for Income Taxes	(12,688)	25,097	12,409	40,375 (F)	52,784	C-1, B-3 Int.
10							
11	OPERATING EXPENSES	455,613	279,642	735,255	45,431	780,686	
12							
13	NET OPERATING INCOME	408,268	(326,515)	81,754	66,922	148,675	
14							
15	RATE BASE	1,271,442	756,292	2,027,733		2,027,733	
16							
17							
18	RATE OF RETURN	32.11 %		4.03 %		7.33 %	
19							
20							
21							

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 1 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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 & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	989,369	863,881
5	Adjustment to remove Accrued Revenues per B4	1,334	59
6	Adjustment to remove reversal of 2010 Revenue Reserve, booked in 1/2011	(134,630)	(57,063)
7	Adjustment to remove the effect of the refunds of 2010 Revenues, booked in 1/2011	20,825	-
8	Adjustment to correct misclassification of Meter Connection Fees as Other Revenues	(600)	-
9	Test Year Adjusted Revenues prior to Annualizing Revenues	876,298	806,877
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on most current rates during the test year		
13	Annualized water/sewer revenues per Schedule E-2 Interim, pp 2 & 4	874,012	816,261
14	Test Year Adjusted Revenues net of Accrual per above	876,298	806,130
15	Adjustment required to annualize revenues	(\$2,286)	\$10,131
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim.	109,237	112,353
20			
21	Total Adjustments to Revenues	(6,120)	65,480
22			
23	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
24	(1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6,		
25	Column (3) for detail accounts and amounts	(235,942)	235,942
26	Total Allocation to Wastewater	(235,942)	235,942
27			
28	(2) To correct parent companies allocations during the year based on ERCs - See Schedules B5		
29	and B6, Column (4) for detail accounts and amounts	(4,757)	(1,086)
30	Total parent companies allocation correction	(4,757)	(1,086)
31			
32	(3) Adjustments to Amortization of Deferred Assets		
33	(a) Adjustments to Rate Case Expense		
34	To adjust previous rate case amortization to approved yearly amount		
35	Per Order No. PSC-10-0585-PAA-WS		
36	Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole		
37	666/766 - Regulatory Commission Expense - Rate Case Amort. - See B5 & B6, Column (5)	(68,041)	(35,944)
38			
39	(4) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals,		
40	reversals and posting errors if applicable		
41	Phillips System per bills	600	
42	Total Expense per bills	600	
43	Purchased Water Expense for the Phillips System per G/L	560	
44	610 - Purchased Water Expense Adjustment (see B5 & B6, column 5)	40	
45			
46	(5) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of		
47	accruals, reversals and posting errors if applicable		
48	Weathersfield per bills		170,353
49	Ravena/Lincoln Heights per bills		176,357
50	Total Expense per bills		346,710
51	Purchased Sewage Treatment Expense per G/L		371,281
52	710 - Purchased Sewage Treatment Expense Adjustment (see B5 & B6, column 5)		(24,571)
53			
54	(6) 618/718 Chemicals		
55	To transfer to Pasco County the cost of invoice Doc # 377615	(58)	-
56	To remove G/L charges for invoice Doc # 422204 incorrectly charged to chemicals	(390)	-
57	Total Chemical Adjustments - See B5 column (5)	(448)	-
58			
59	(7) 675/775 Miscellaneous Expense		
60	To record O&M G/L charges incorrectly charged to chemicals for invoice Doc # 422204	255	135
61	Total Adjustments (see B5, column 5)	255	135
62			
63	(8) 670/770 Bad Debt Expenses		
64	To remove balance in object 5515 - Uncollectible Accounts Accruals	1,368	726
65	Total Bad Debts Adjustments (see B5 & B6, column 5)	1,368	726
66			
67	Total Adjustments to O&M Expenses	(307,525)	175,202

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	(C) Adjustments to Depreciation Expense:		
2	(1) To allocate common general depreciation expense from water to wastewater	(23,344)	23,344
3	(See Schedules B13 & B14, column (3) for account breakdown)		
4			
5	(2) (a) To correct parent company transportation allocations	(4,793)	(2,543)
6	(b) To correct parent company other allocations during the year based on ERCs	(2,237)	(1,196)
7	(See Schedules B13 & B14, column (4) for account breakdown)	(7,030)	(3,739)
8			
9	(3) To rollforward depreciation expense & correct depreciation rates	28,644	(10,372)
10	(See Schedules B13 & B14, column (5) for account breakdown)		
11			
12	Total Adjustments to Depreciation Expenses	(1,730)	9,233
13			
14	(D) Amortization of CIAC		
15	(1) To rollforward amortization of CIAC & correct amortization rates		
16	WATER		
17	ACC AMORT WATER TREATMENT EQPT	(4,583)	
18	ACC AMORT OTHER TANG PLT WATER	4,806	
19			
20	WASTEWATER		
21	ACC AMORT-SEWER FORCE MAINS		1,297
22	ACC AMORT-SEWER GRAVITY MAINS		(272)
23	ACC AMORT-STRUCT/IMPRV COLLECTION		(699)
24	ACC AMORT-STRCT/IMP GEN PLT		2,305
25	ACC AMORT SEWAGE SERVICE LINES		(1,024)
26	See Schedules B13 and B14, column (5)		
27	Amortization Expense Rollover	223	1,607
28			
29	Total Adjustments to Amortization Expenses	223	1,607
30			
31	(E) Taxes Other Than Income (TOTI)		
32	Test Year Adjustments		
33	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI	(180,766)	
34	between water and wastewater and make corrections as necessary		
35			
36	(2) Payroll Taxes		
37	(a) Allocation of P/R taxes per books to water & wastewater based on labor costs	17,328	9,194
38			
39	Total Payroll Taxes Adjustment	17,328	9,194
40			
41	(3) Personal Property Tax		
42	(a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books	40,305	19,114
43			
44	Total Personal Property Tax Adjustment	40,305	19,114
45			
46	(4) Real Estate Tax		
47	(a) Allocation of Real Estate Taxes to water and wastewater based on property taxed	7,751	2,955
48	(b) Allocation of allocated taxes per books based on ERCs	632	335
49	(c) Correction of allocated taxes per books	(5)	(3)
50	Total Real Estate Tax Adjustment	8,378	3,287
51			
52	(5) General & Other Taxes		
53	(a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger	269	143
54	(b) Correction to allocated taxes per books	-	-
55	Total General Other Taxes Adjustment	269	143
56			
57	(6) Regulatory Assessment Fees (RAF)		
58	(a) Calculate RAFs based on Adjusted Test Year Revenues		
59	Test Year Adjusted Revenues	876,298	806,877
60	(b) Calculate RAFs for Annualized Revenues		
61	Annualized Revenues Adjustment	(2,286)	10,131
62	Total Test Year Adjusted Revenues	874,012	817,008
63	RAF Rate	0.045	0.045
64	Adjusted Test Year RAF	39,331	36,765
65			
66	Total Test Year Adjustments to TOTI	(75,155)	68,503

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Seminole County
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 Interim
 Page 3 of 3
 Docket No.: 120209-WS
 Preparer: Kirsten Markwell

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

Line No.	Description	Water	Wastewater
1	<u>Pro Forma Adjustments</u>		
2	(7) Regulatory Assessment Fees (RAF)		
3	(a) Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	109,237	112,353
5	RAF Rate	4.5%	4.5%
6	Adjustment to RAF	4,916	5,056
7			
8	Total Adjustments to TOTI	(70,239)	73,559
9			
10	(E) <u>Provision for Income Taxes</u>		
11	(1) To calculate adjusted taxes prior to revenue increase	27,064	12,409
12			
13	(2) To calculate additional taxes due to requested revenue adjustments	39,255	40,375
14			
15	Total Adjustments to Provision for Income Taxes	66,319	52,784

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] or Projected []
 Interim [X] Final []

Schedule: B-15 Interim
 Page 1 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *	77,979	26,521	75,854	411	180,766
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately	(77,979)	(26,521)	(75,854)	(411)	(180,766)
6	between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes per		17,328			17,328
10	B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal			40,305		40,305
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			8,378		8,378
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				269	269
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	39,331				39,331
26	Revenues per B-3					
27						
28	Adjusted Test Year TOTI - Water	39,331	17,328	48,683	269	105,611
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	4,916				4,916
33						
34	Total Taxes Other than Income - Water	44,247	17,328	48,683	269	110,527
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.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 2 of 2
 Preparer: Kirsten Markwell
 Recap Schedules: B-1, B-2

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

Line No.	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		9,194			9,194
7	B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			19,114		19,114
11	property taxes per B-3, including NU&U adjustment					
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			3,287		3,287
15	taxes per B-3					
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				143	143
19	other taxes per B-3					
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	36,765				36,765
23	Revenues per B-3					
24						
25	Adjusted Test Year TOTI - Wastewater	36,765	9,194	22,401	143	68,503
26						
27	PRO FORMA ADJUSTMENTS					
28	6. Regulatory Assessment Fees					
29	a. Adjust for additional revenues requested	5,056				5,056
30						
31	Total Taxes Other than Income - Wastewater	41,821	9,194	22,401	143	73,559
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.					

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Historic [X] or Projected []
Interim [X] Final []

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(l)	\$ 49,020	\$ 70,083	\$ 119,103	\$ 66,319	\$ 52,784
2							
3	Deferred Income Tax Expense	C-5(l)	(37,156)	37,156	-	-	-
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		\$ 11,864	\$ 107,239	\$ 119,103	\$ 66,319	\$ 52,784

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WVS
 Schedule Year Ended: December 31, 2011
 Historic Projected

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

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	\$ (96,128)	\$ 217,853	\$ 121,725	\$ 65,066	\$ 186,791
2	(23,913)	50,977	27,064	39,255	66,319
3				0	
4	(120,041)	268,830	148,789	104,321	253,110
5	190,684	(113,814)	76,870	-	76,870
6				0	
7	(310,725)	382,644	71,919	104,321	176,240
8	Schedule M Adjustments:				
9					
10	191	(191)	-	-	-
11	(64,511)	64,511	-	-	-
12					
13	(64,320)	64,320	-	-	-
14					
15	(246,405)	318,324	71,919	104,321	176,240
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(246,405)	318,324	71,919	104,321	176,240
19	(13,552)	17,508	3,956	5,738	9,693
20	Limited by NOL				
21	Credits				
22					
23	(13,552)	17,508	3,956	5,738	9,693
24					
25	(232,853)	300,816	67,963	98,583	166,547
26	0.34	0.34	0.34	0.34	0.34
27					
28	(79,170)	102,278	23,108	33,517	56,626
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	(79,170)	102,278	23,108	33,517	56,626
33					
34	Summary:				
35	(13,552)	17,508	3,956	5,738	9,693
36	(79,170)	102,278	23,108	33,517	56,626
37					
38	\$ (92,722)	\$ 119,786	\$ 27,064	\$ 39,255	\$ 66,319

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

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic [X] Projected []

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

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	\$ 408,268	\$ (326,515)	\$ 81,754	\$ 66,922	\$ 148,675
2	(12,688)	25,097	\$ 12,409	40,375	52,784
3					
4	395,580	(301,418)	94,163	107,297	201,459
5	151,772	(90,585)	61,187	-	61,187
6					
7	243,808	(210,833)	32,976	107,297	140,272
8	Schedule M Adjustments:				
9					
10	101	(101)	-	-	-
11	(34,227)	34,227	-	-	-
12					
13	(34,126)	34,126	-	-	-
14				0	
15	277,934	(244,959)	32,976	107,297	140,272
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	277,934	(244,959)	32,976	107,297	140,272
19	15,286	(13,473)	1,814	5,901	7,715
20	Limited by NOL				
21	Credits				
22					
23	15,286	(13,473)	1,814	5,901	7,715
24					
25	262,648	(231,486)	31,162	101,396	132,557
26	0.34	0.34	0.34	0.34	0.34
27					
28	89,300	(78,705)	10,595	34,474	45,069
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	89,300	(78,705)	10,595	34,474	45,069
33					
34	Summary:				
35	15,286	(13,473)	1,814	5,901	7,715
36	89,300	(78,705)	10,595	34,474	45,069
37					
38	\$ 104,586	\$ (92,178)	\$ 12,409	\$ 40,375	\$ 52,784

Supporting Schedules: B-2 (I), C-3 (I), C-4, C-5 (I), C-7
 Recap Schedules: C-1 (Interim)

Schedule of Interest In Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] Projected []

Florida Public Service Commission
 Schedule: C-3 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell
 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/Deposits	3,919	(2,099)	1,820	1,013	807	
7							
8	Other Interest Expense - Intercompany	338,538	(202,301)	136,237	75,857	60,380	
9							
10	AFUDC	(1)	1	-	-	-	
11							
12	ITC Interest Synchronization						
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-	
14							
15	Total Used For Tax Calculation	\$ 342,456	\$ (204,399)	\$ 138,057	\$ 76,870	\$ 61,187	
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-8, pg. 4)						
24							
25							
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>	<u>Debt Only Weighted Cost</u>	
27							
28	Long-Term Debt	\$ -	This Schedule is not applicable				
29							
30	Short-Term Debt	-					
31							
32	Preferred Stock	-				---	
33							
34	Common Equity	-				---	
35							
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -	

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
 Docket No.: 120209-WS
 Schedule Year Ended: December 31, 2011
 Historic Projected
 Interim Final

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Markwell

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	\$ 415,201	\$ -	\$ 415,201									
4	Book Depreciation and Amortization	525,753	-	525,753									
5													
6	Difference	(110,552)	-	(110,552)									
7													
8	Other Timing Differences (Itemize):												
9													
10	Tap Fees	-	-	-									
11	Deferred Maintenance Additions	15,050	-	15,050									
12	Deferred Maintenance Amortization	(7,024)	-	(7,024)									
13	Deferred Rate Case Additions	-	-	-									
14	Deferred Rate Case Amortization	(137,916)	-	(137,916)									
15	Organization Expense Amortization	4,172	-	4,172									
16	Bad Debts												
17	Other (See Note 1)	2,249	-	2,249									
18													
19	Total Timing Differences (To C-2)	(231,927)	-	(231,927)	(13,129)	(1,896)	(7,428)	(71,740)	(28,293)	(10,703)	(64,511)	(34,227)	
20													
21	State Tax Rate	0.055	0.055	0.055									
22	State Deferred Taxes (Line 18 x Line 20)	(12,756)	-	(12,756)									
23	(Limited by NOL)	-	-	-									
24	State Deferred Tax (See Note 2)	(12,756)	-	(12,756)									
25													
26	Timing Differences For Federal Taxes												
27	(Line 18 - 23)	(219,171)	-	(219,171)									
28	Federal Tax Rate	0.34	0.34	0.34									
29													
30	Federal Deferred Taxes (Line 26 x Line 27) (Note 3)	(74,519)	-	(74,519)									
31													
32	Add: State Deferred Taxes (Line 23)	(12,756)	-	(12,756)									
33													
34	Total Deferred Tax Expense (To C-1)	\$ (87,275)	\$ -	\$ (87,275)	(4,940)	(714)	(2,795)	(26,996)	(10,647)	(4,027)	(24,276)	(12,880)	
35													
36													
37	Notes:												
38	(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.												
40	(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.												
41													
42	(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.												
43													

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County
Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/11	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	2,048,681	44.78%	6.65%	2.98%
2	Short Term Debt	-			
3	Preferred Stock	-			
4	Common Equity	2,037,241	44.53%	9.69%	4.31%
5	Customer Deposits	30,341	0.66%	6.00%	0.04%
6	Tax Credits - Zero Cost	39,287	0.86%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	419,804	9.18%		
9	Other (Explain)	-			
10					
11	Total	<u>4,575,354</u>	<u>100.00%</u>		<u>7.33%</u>
12					
13					

Notes:

- 15 1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent
- 18 company, Utilities, Inc.

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.: 120209-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Markwell

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 12/31/10	(3) Balance 12/31/11	(4) Thirteen Month Average	(5) (6) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,951,319)	50.14%	2,048,681
2	Short Term Debt	-	-	-	-	-	-
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	178,777,166	177,005,102	179,029,269	(176,992,028)	49.86%	2,037,241
5	Customer Deposits	26,971	32,977	30,341	-	n/a	30,341
6	Tax Credits - Zero Cost (see note 2)	39,789	38,786	39,287	-	n/a	39,287
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes (see note 2)	420,993	405,545	419,804	-	n/a	419,804
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>359,264,919</u>	<u>357,482,409</u>	<u>359,518,701</u>	<u>(354,943,347)</u>	<u>100.00%</u>	<u>4,575,354</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.						

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1 Interim

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Schedule E-1 Interim

Docket No.: 120209-WS

Page 1 of 2

Test Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Interim Final

Water or Sewer

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

(1) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 10.19.2010	(5) Test Year Rates Effective 2.23.2011	(6) Test Year Rates Effective 7.21.2011	(7) Test Year Rates Effective 7.26.2011	(8) Current Rates Effective 1.16.2012	(9) Proposed Rates
1	<u>Residential</u>						
2	5/8" Residential	\$7.30	\$7.36	\$7.19	\$7.23	\$7.23	\$8.15
3	1" Residential	\$18.25	\$18.40	\$17.98	\$18.08	\$18.08	\$20.39
4	1.5" Residential	\$36.50	\$36.80	\$35.96	\$36.16	\$36.17	\$40.79
5	2" Residential	\$58.40	\$58.88	\$57.53	\$57.85	\$57.86	\$65.25
6	3" Residential	\$116.80	\$117.76	\$115.06	\$115.70	\$115.72	\$130.50
7	4" Residential	\$182.50	\$184.00	\$179.78	\$180.79	\$180.83	\$203.92
8	6" Residential	\$365.00	\$367.99	\$359.56	\$361.57	\$361.64	\$407.83
9							
10	<u>General Service</u>						
11	5/8" General Service	\$7.30	\$7.36	\$7.19	\$7.23	\$7.23	\$8.15
12	1" General Service	\$18.25	\$18.40	\$17.98	\$18.08	\$18.08	\$20.39
13	1.5" General Service	\$36.50	\$36.80	\$35.96	\$36.16	\$36.17	\$40.79
14	2" General Service	\$58.40	\$58.88	\$57.53	\$57.85	\$57.86	\$65.25
15	3" General Service	\$116.80	\$117.76	\$115.06	\$115.70	\$115.72	\$130.50
16	4" General Service	\$182.50	\$184.00	\$179.78	\$180.79	\$180.83	\$203.92
17	6" General Service	\$365.00	\$367.99	\$359.56	\$361.57	\$361.64	\$407.83
18							
19	<u>Gallage Charge (per 1,000 Gallons)</u>						
20	Residential - First 6,000 gallons	\$2.77	\$2.79	\$2.75	\$2.77	\$2.77	\$3.12
21	Residential - Next 2,000 gallons	\$3.09	\$3.12	\$3.10	\$3.12	\$3.12	\$3.52
22	Residential - Next 8,000 gallons	\$5.41	\$5.45	\$5.34	\$5.37	\$5.37	\$6.06
23	Residential - Over 16,000 gallons	\$6.96	\$7.02	\$6.88	\$6.92	\$6.92	\$7.80
24	General Service	\$3.53	\$3.56	\$3.48	\$3.50	\$3.50	\$3.95

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim Final
 Water or Sewer

Schedule E-1 Interim
 Page 2 of 2
 Preparer: Kirsten Markwell

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Class/Meter Size	Test Year Rates Effective 10.19.2010	Test Year Rates Effective 2.23.2011	Test Year Rates Effective 7.21.2011	Test Year Rates Effective 7.26.2011	Current Rates Effective 1.16.2012	Proposed Rates
1	<u>Residential</u>						
2	All Meter Sizes	\$12.53	\$12.62	\$12.45	\$12.48	\$12.63	\$14.38
3	Flat Rate (Unmetered)	\$42.44	\$42.73	\$42.15	\$42.27	\$42.79	\$48.71
4							
5	<u>General Service</u>						
6	5/8" General Service	\$12.53	\$12.62	\$12.45	\$12.48	\$12.63	\$14.38
7	1" General Service	\$31.33	\$31.54	\$31.12	\$31.21	\$31.60	\$35.97
8	1.5" General Service	\$62.65	\$63.08	\$62.23	\$62.40	\$63.17	\$71.91
9	2" General Service	\$100.24	\$100.92	\$99.56	\$99.84	\$101.08	\$115.07
10	3" General Service	\$200.48	\$201.84	\$199.12	\$199.68	\$202.16	\$230.14
11	4" General Service	\$313.25	\$315.38	\$311.13	\$312.00	\$315.87	\$359.59
12	6" General Service	\$626.50	\$630.76	\$622.26	\$624.00	\$631.74	\$719.17
13							
14	<u>Gallonge Charge (per 1,000 Gallons)</u>						
15	Residential (Maximum 10,000 gallons)	\$6.99	\$7.04	\$6.95	\$6.97	\$7.06	\$8.04
16	General Service	\$8.39	\$8.45	\$8.34	\$8.36	\$8.46	\$9.63

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [x] or Sewer []

Schedule E-2 Interim
 Page 1 of 4
 Preparer: Kirsten Markwell

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)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Eff. 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Eff. 2/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Eff. 2/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Eff. 7/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Eff. 7/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	5/8" Residential	5,137		\$7.30	\$37,500	12,882		\$7.36	\$94,812			\$7.19	\$0
3	1" Residential	28		\$18.25	\$511	72		\$18.40	\$1,325			\$17.98	\$0
4													
5	Total Residential	5,165			\$38,011	12,954			\$96,136	0			\$0
6	Gallonge Charge (per 1,000 Gallons)												
7	5/8" Residential												
8	0-6,000 Gallons		20,553	\$2.77	\$56,932		54,370	\$2.79	\$151,692			\$2.75	\$0
9	6,001-8,000 Gallons		2,275	\$3.09	\$7,030		7,510	\$3.12	\$23,431			\$3.10	\$0
10	8,001-16,000 Gallons		2,788	\$5.41	\$15,083		11,650	\$5.45	\$63,493			\$5.34	\$0
11	Over 16,000 Gallons		1,063	\$6.96	\$7,398		6,420	\$7.02	\$45,068			\$6.88	\$0
12	5/8" Residential Total Gallons		26,679		\$86,443		79,950		\$283,684		0		\$0
13													
14	1" Residential												
15	0-6,000 Gallons		139	\$2.77	\$385		363	\$2.79	\$1,013			\$2.75	\$0
16	6,001-8,000 Gallons		25	\$3.09	\$77		84	\$3.12	\$262			\$3.10	\$0
16	8,001-16,000 Gallons		58	\$5.41	\$314		221	\$5.45	\$1,204			\$5.34	\$0
17	Over 16,000 Gallons		19	\$6.96	\$132		145	\$7.02	\$1,018			\$6.88	\$0
18	1" Residential Total Gallons		241		\$908		813		\$3,497		0		\$0
19													
20	Total Residential Service	5,165	26,920		\$125,363	12,954	80,763		\$383,318	0	0		\$0
21													
22	Average Residential Bill				\$24.27				\$29.59				\$0.00
23													
24	General Service - Base Charge												
25	5/8" General Service	10		\$7.30	\$73	25		\$7.36	\$184			\$7.19	\$0
26	1" General Service	10		\$18.25	\$183	25		\$18.40	\$460			\$17.98	\$0
27	1.5" General Service	2		\$36.50	\$73	5		\$36.80	\$184			\$0	\$0
28	2" General Service	4		\$58.40	\$234	10		\$58.88	\$589			\$0	\$0
29	3" General Service	4		\$116.80	\$467	5		\$117.76	\$589			\$0	\$0
30	Total General Service	30			\$1,029	70			\$2,006	0			\$0
31													
32	Gallonge Charge (per 1,000 Gallons)												
33	5/8" General Service		6	\$3.53	\$21		11	\$3.56	\$39			\$3.48	\$0
34	1" General Service		106	\$3.53	\$374		167	\$3.56	\$595			\$3.48	\$0
35	1.5" General Service		30	\$3.53	\$106		60	\$3.56	\$214			\$0	\$0
36	2" General Service		371	\$3.53	\$1,310		2,104	\$3.56	\$7,490			\$0	\$0
37	3" General Service		996	\$3.53	\$3,516		1,187	\$3.56	\$4,226			\$0	\$0
38	Total		1,509		\$5,327		3,529		\$12,563		0		\$0
39													
40	Total General Service	30	1,509		\$6,356	70	3,529		\$14,569	0	0		\$0
41													
42	Average General Service Bill				\$211.87				\$208.13				\$0.00
43													
44	Total Miscellaneous Service Charge Revenues (Adjusted)				\$3,573				\$8,186				\$0
45													
46	Total Above Calculations				\$135,291				\$406,072				\$0
47													
48	Total Per Books				\$225,415				\$427,583				\$0
49	Adjustment to Remove Accrual Included in per Books Balance				\$318				\$363				
50	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve				(\$134,630)								
51	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011				\$43,419			5/2011 Adj. for Over-Refund of 2010 Revenues	(\$22,594)				
52	Adjustment to Miscellaneous Service Charges as per Schedule E-5, Page 1 of 2				(\$300)				(\$300)				
53	Total - Adjusted Books				\$134,222				\$405,052				\$0
54													
55	Difference				\$1,069				\$1,021				\$0
56													
57	Percentage Difference				0.80%				0.25%				0.00%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [x] or Sewer []

Schedule E-2 Interim
 Page 2 of 4
 Preparer: Kirsten Markwell

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)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 7/26/11	Total Billable Gallons (in 000's) Eff. 7/26/11	Test Year Rates Eff. 7/26/11	Test Year Revenues for Rates Eff. 7/26/11	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Current Rates Eff. 1/16/12	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge											
2	5/8" Residential	12,801		\$7.23	\$92,551	30,820		\$224,863	\$7.23	\$222,829	\$8.15	\$251,183
3	1" Residential	70		\$18.08	\$1,266	170		\$3,101	\$18.08	\$3,074	\$20.39	\$3,466
4	Total Residential	12,871			\$93,817	30,990		\$227,964		\$225,902		\$234,649
5												
6	Gallonge Charge (per 1,000 Gallons)											
7	5/8" Residential											
8	0-6,000 Gallons		51,351	\$2.77	\$142,242		126,274	\$350,866	\$2.77	\$349,779	\$3.12	\$393,975
9	6,001-8,000 Gallons		5,719	\$3.12	\$17,843		15,504	\$48,304	\$3.12	\$48,372	\$3.52	\$54,574
10	8,001-16,000 Gallons		7,718	\$5.37	\$41,446		22,156	\$120,021	\$5.37	\$118,978	\$6.06	\$134,265
11	Over 16,000 Gallons		2,815	\$6.92	\$19,480		10,298	\$71,947	\$6.92	\$71,262	\$7.80	\$80,324
12	5/8" Residential Total Gallons		67,603		\$221,011		174,232	\$591,139		\$588,391		\$663,139
13												
14	1" Residential											
15	0-6,000 Gallons		322	\$2.77	\$892		824	\$2,290	\$2.77	\$2,282	\$3.12	\$2,571
16	6,001-8,000 Gallons		56	\$3.12	\$175		165	\$514	\$3.12	\$515	\$3.52	\$581
16	8,001-16,000 Gallons		160	\$5.37	\$859		439	\$2,377	\$5.37	\$2,377	\$6.06	\$2,660
17	Over 16,000 Gallons		171	\$6.92	\$1,183		335	\$2,333	\$6.92	\$2,318	\$7.80	\$2,613
18	1" Residential Total Gallons		709		\$3,109		1,763	\$7,515		\$7,473		\$8,423
19												
20	Total Residential Service	12,871	68,312		\$317,937	30,990	175,995	\$826,617		\$821,766		\$926,213
21												
22	Aver.				\$24.70			\$26.67		\$26.52		\$29.89
23												
24	General Service - Base Charge											
25	5/8" General Service	25		\$7.23	\$181	60		\$438	\$7.23	\$434	\$8.15	\$489
26	1" General Service	25		\$18.08	\$452	60		\$1,095	\$18.08	\$1,085	\$20.39	\$1,223
27	1.5" General Service	5		\$36.16	\$181	12		\$438	\$36.17	\$434	\$40.79	\$489
28	2" General Service	10		\$57.85	\$579	24		\$1,401	\$57.86	\$1,388	\$65.25	\$1,566
29	3" General Service	5		\$115.70	\$579	14		\$1,635	\$115.72	\$1,620	\$130.50	\$1,827
30	Total General Service	70			\$1,971	170		\$5,005		\$4,961		\$5,595
31												
32	Gallonge Charge (per 1,000 Gallons)											
33	5/8" General Service		29	\$3.50	\$102		46	\$162	\$3.50	\$161	\$3.95	\$182
34	1" General Service		139	\$3.50	\$487		412	\$1,455	\$3.50	\$1,442	\$3.95	\$1,627
35	1.5" General Service		100	\$3.50	\$350		190	\$670	\$3.50	\$665	\$3.95	\$751
36	2" General Service		1,598	\$3.50	\$5,593		4,073	\$14,393	\$3.50	\$14,256	\$3.95	\$16,088
37	3" General Service		1,266	\$3.50	\$4,431		3,449	\$12,173	\$3.50	\$12,072	\$3.95	\$13,624
38	Total		3,132		\$10,962		8,170	\$28,852		\$28,595		\$32,272
39												
40	Total General Service	70	3,132		\$12,933	170	8,170	\$33,857		\$33,556		\$37,866
41												
42	Average C				\$184.75			\$199.16		\$197.39		\$222.74
43												
44	Total Miscellaneous Service Charge Revenues (Adjusted)				6,932			18,690		18,690		\$18,690
45												
46	Total Above Calculations				337,802			879,165		874,012		982,769
47												
48	Total Per Books				\$336,371			\$989,369				
49	Adjustment to Remove Accrual Included in per Books Balance				\$653			\$1,334				
50	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve							(\$134,630)				
51	Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2011							\$20,825				
52	Adjustment to Miscellaneous Service Charges as per Schedule E-5, Page 1 of 2							(\$600)				
53	Total - Adjusted Books				\$337,024			\$876,298		Total Requested Revenues		983,249
54												
55	Difference				\$777			\$2,867		Difference		(\$480)
56												
57	Percentage Difference				0.23%			0.33%		Percentage Difference		-0.05%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [] or Sewer [x]

Schedule E-2 Interim
 Page 3 of 4
 Preparer: Kirsten Markwell

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)
Line No.	Class/Meter Size	Total Bills for Rates Eff. 10/19/10	Total Billable Gallons (in 000's) for Rates Eff. 10/19/10	Test Year Rates Eff. 10/19/10	Test Year Revenues for Rates Eff. 10/19/10	Total Bills for Rates Eff. 2/23/11	Total Billable Gallons (in 000's) for Rates Eff. 2/23/11	Test Year Rates Eff. 2/23/11	Test Year Revenues for Rates Eff. 2/23/11	Total Bills for Rates Eff. 7/21/11	Total Billable Gallons (in 000's) for Rates Eff. 7/21/11	Test Year Rates Eff. 7/21/11	Test Year Revenues for Rates Eff. 7/21/11
1	Residential - Base Charge												
2	ALL Meter Sizes	2,725		\$12.53	\$34,144	6,855		\$12.62	\$86,510			\$12.45	\$0
3	Total	2,725			\$34,144	6,855			\$86,510				\$0
4													
5	Gallage Charge (per 1,000 Gallons)												
6	ALL Meter Sizes (Max. 10,000 gallons)		12,238	\$6.99	\$85,544		33,068	\$7.04	\$232,799			\$6.95	\$0
7	Total		12,238		\$85,544		33,068		\$232,799				\$0
8													
9	Total Residential Service	2,725	12,238		\$119,688	6,855	33,068		\$319,309				\$0
10													
11	Average Residential Bill				\$43.92				\$46.58				\$0.00
12													
13	General Service - Base Charge												
14	5/8" General Service	4		\$12.53	\$50	10		\$12.62	\$126			\$12.45	\$0
15	1" General Service	6		\$31.33	\$188	15		\$31.54	\$473			\$31.12	\$0
16	2" General Service	2		\$100.24	\$200	5		\$100.92	\$505			\$99.56	\$0
17	3" General Service	4		\$200.48	\$802	5		\$201.84	\$1,009			\$199.12	\$0
18	Total General Service	16			\$1,241	35			\$2,113	0			\$0
19													
20	Gallage Charge (per 1,000 Gallons)												
21	5/8" General Service		2	\$8.39	\$17		7	\$8.45	\$59			\$8.34	\$0
22	1" General Service		16	\$8.39	\$134		52	\$8.45	\$439			\$8.34	\$0
23	2" General Service		371	\$8.39	\$3,113		2,104	\$8.45	\$17,779			\$8.34	\$0
24	3" General Service		996	\$8.39	\$8,356		1,187	\$8.45	\$10,030			\$8.34	\$0
25	Total		1,385		\$11,620		3,350		\$28,308				\$0
26													
27	Total General Service	16	1,385		\$12,861	35	3,350		\$30,421				\$0
28													
29	Average General Service Bill				\$803.79				\$869.16				\$0.00
30													
31	Total Miscellaneous Service Charge Revenues				263				1,152				
32													
33	Total Above Calculations				132,812				350,881				
34													
35	Total per Books				\$200,626				\$337,338				\$0
36	Adjustment to Remove Accrual Included in per Books Balance				(\$11,159)				\$11,657				
37	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve				(\$57,063)								
38	Total - Adjusted Books				\$132,404				\$348,995				\$0
39													
40	Difference				\$408				\$1,886				\$0
41													
42	Percentage Difference				0.31%				0.54%				0.00%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County
 Docket No.: 120209-WS
 Test Year Ended: December 31, 2011
 Interim [x] Final []
 Water [] or Sewer [x]

Schedule E-2
 Page 4 of 4 Interim
 Preparer: Kirsten Markwell

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	(15) Total Bills for Rates Eff. 7/26/11	(16) Total Billable Gallons (in 000's) for Rates Eff. 7/26/11	(17) Test Year Rates Eff. 7/26/11	(18) Test Year Revenues for Rates Eff. 7/26/11	(19) Total Bills for Test Year	(20) Total Billable Gallons (in 000's) for Test Year	(21) Total Test Year Revenue	(22) Current Rates Eff. 1/16/12	(23) Annualized Revenues	(24) Proposed Rates	(25) Revenues at Proposed Rates
1	Residential - Base Charge											
2	ALL Meter Sizes	6,806		\$12.48	\$84,939	16,386		\$205,593	\$12.63	\$204,497	\$14.38	\$235,631
3	Total	6,806			\$84,939	16,386		\$205,593		\$204,497		\$235,631
4												
5	Gallonage Charge (per 1,000 Gallons)											
6	ALL Meter Sizes (Max. 10,000 gallons)		30,718	\$6.97	\$214,104		76,024	\$532,447	\$7.06	\$529,887	\$8.04	\$611,233
7	Total		30,718		\$214,104		76,024	\$532,447		\$529,887		\$611,233
8												
9	Total Residential Service	6,806	30,718		\$299,043	16,386	76,024	\$738,040		\$734,385		\$846,864
10												
11	Average				\$43.94			\$45.04		\$44.82		\$51.68
12												
13	General Service - Base Charge											
14	5/8" General Service	10		\$12.48	\$125	24		\$301	\$12.63	\$300	\$14.38	\$345
15	1" General Service	15		\$31.21	\$468	36		\$1,129	\$31.60	\$1,124	\$35.97	\$1,295
16	2" General Service	5		\$99.84	\$499	12		\$1,204	\$101.08	\$1,198	\$115.07	\$1,381
17	3" General Service	5		\$199.68	\$998	14		\$2,810	\$202.16	\$2,796	\$230.14	\$3,222
18	Total General Service	35			\$2,091	86		\$5,444		\$5,417		\$6,243
19												
20	Gallonage Charge (per 1,000 Gallons)											
21	5/8" General Service		6	\$8.36	\$50		15	\$126	\$8.46	\$125	\$9.63	\$144
22	1" General Service		45	\$8.36	\$376		113	\$950	\$8.46	\$945	\$9.63	\$1,088
23	2" General Service		1,586	\$8.36	\$13,259		4,061	\$34,150	\$8.46	\$33,950	\$9.63	\$39,107
24	3" General Service		1,266	\$8.36	\$10,584		3,449	\$28,970	\$8.46	\$28,834	\$9.63	\$33,214
25	Total		2,903		\$24,269		7,638	\$64,197		\$63,854		\$73,554
26												
27	Total General Service	35	2,903		\$26,360	86	7,638	\$69,641		\$69,270		\$79,797
28												
29	Average				\$753.13			\$809.78		\$805.47		\$927.87
30												
31	Total Miscellaneous Service Charge Revenues				1,061			2,475		2,475		2,475
32												
33	Total Above Calculations				326,463			810,156		806,130		929,135
34												
35	Total per Books				\$325,917			\$863,881				
36	Adjustment to Remove Accrual Included in per Books Balance				(\$438)			\$59				
37	Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve							(\$57,063)				
38	Total - Adjusted Books				\$325,479			\$806,877			Total Required Revenues	929,361
39												
40	Difference				\$985			\$3,279			Difference	(\$226)
41												
42	Percentage Difference				0.30%			0.40%			Percentage Difference	-0.02%