

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and
wastewater rates in Marion, Orange, Pasco,
Pinellas and Seminole Counties by Utilities,
Inc. of Florida.

DOCKET NO. 090462-WS
ORDER NO. PSC-10-0300-PCO-WS
ISSUED: May 10, 2010

The following Commissioners participated in the disposition of this matter:

NANCY ARGENZIANO, Chairman
LISA POLAK EDGAR
NATHAN A. SKOP
DAVID E. KLEMENT
BEN A. "STEVE" STEVENS III

ORDER SUSPENDING PROPOSED FINAL RATES AND GRANTING INTERIM RATES
SUBJECT TO REFUND

BY THE COMMISSION:

BACKGROUND

Utilities, Inc. of Florida (UIF or Utility) is a Class A utility providing water and wastewater service to 22 systems in the following counties: Marion, Orange, Pasco, Pinellas, and Seminole. UIF is a wholly-owned subsidiary of Utilities, Inc. (UI). The Utility's last rate case was in 2007.¹

By letter dated September 30, 2009, UIF requested test year approval in order to file an application for general rate relief for all of its counties. The Utility requested that the application be processed using the Proposed Agency Action (PAA) procedure and requested interim rates.

UIF's requested test year for final and interim purposes is the historical year ended December 31, 2008. On February 1, 2010, the Utility filed minimum filing requirements (MFRs) to justify its requested rate increase. By letter dated February 25, 2010, UIF was notified that the MFRs were deficient. UIF corrected the deficiencies through information submitted on March 5, 2010.

In its MFRs, the Utility requested the following annual interim revenue increases for Marion, Orange, Pasco, Pinellas and Seminole Counties.

¹ See Order No. PSC-07-0505-SC-WS, issued June 13, 2007, in Docket No. 060253-WS, In re: Application for rate increase in Marion, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida

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FPSC-COMMISSION OF FINES

<u>County</u>	<u>Water Revenue</u>		<u>Wastewater</u>	
	<u>Increase</u>	<u>% Increase</u>	<u>Revenue Increase</u>	<u>% Increase</u>
Marion	\$8,727	4.83%	\$14,271	35.83%
Orange	\$23,627	23.44%	N/A	N/A
Pasco	\$467,774	58.03%	\$283,313	63.48%
Pinellas	\$46,332	46.38%	N/A	N/A
Seminole	<u>\$246,035</u>	<u>31.56%</u>	<u>\$134,541</u>	<u>18.08%</u>
Total	\$792,495	40.29%	\$432,125	35.16%

The original 60-day statutory deadline for us to suspend the Utility's requested final rates was April 1, 2010. Our staff filed its recommendation on March 25, 2010 for the April 6, 2010 Agenda. UIF initially waived the 60-day statutory deadline to April 6, 2010. On March 30, 2010, UIF requested a deferral of its interim rate request in order for our staff to correct errors in the Utility's revenue annualization adjustments. UIF also agreed to extend the statutory time frame by which we are required to address the Utility's interim rate request through April 20, 2010. This order addresses the suspension of UIF's requested final rates and the Utility's requested interim rates. We have jurisdiction pursuant to Section 367.081 and 367.082, Florida Statutes (F.S.).

DECISION

Suspension of Rates

Section 367.081(6), F.S., provides that we may, for good cause, withhold consent to the implementation of the requested rates by a vote to that effect within 60 days after the date the rate request is filed. Further, Section 367.081(8), F.S., permits the proposed rates to go into effect (secured and subject to refund) at the expiration of five months if: (1) we have not acted upon the requested rate increase; or (2) if our PAA action is protested by a party other than the Utility.

We have reviewed the filing and have considered the information filed in support of the rate application and the proposed final rates. We find that it is necessary to further investigate this information, including on-site investigations by Commission staff accountants and engineers. Based on the foregoing, we find that it is appropriate to suspend the Utility's proposed rate increase.

Interim Rate

UIF filed rate base, cost of capital, and operating statements to support its requested interim water and wastewater increases. Pursuant to Section 367.082(5)(b)1., F.S., the achieved rate of return for interim purposes must be calculated by applying adjustments consistent with those used in the Utility's most recent rate proceeding and annualizing any rate changes. We

reviewed UIF's interim request, as well as Order No. PSC-07-0505-SC-WS, the Utility's most recent rate proceeding, and find that the adjustments discussed below are appropriate. We have attached accounting schedules for each county to illustrate our findings for the amount to rate base, capital structure, and test year operating income. The rate base schedules are labeled as Nos. 1-A and 1-B, for water and wastewater, respectively, with the adjustments shown on No. 1-C. The capital structure schedule is No. 2. The operating income schedules for water and wastewater, respectively, are labeled as Nos. 3-A and 3-B, with the adjustments shown on No. 3-C.

Rate Base

For the historical test year ended December 31, 2008, the Utility used the balance sheet approach to calculate interim working capital, which is appropriate for a Class A Utility. The calculated total company working capital was \$2,835,097, and it was allocated to each of UIF's systems based on Equivalent Residential Connections (ERCs) at December 31, 2008.

In Order No. PSC-07-0505-SC-WS, working capital was decreased by \$1,903,373 from the Utility's thirteen-month average cash balance of \$1,979,643 or by approximately 96.15 percent to remove the cash amounts that were transferred to the parent company. Consistent with the last rate case, we find a similar adjustment is appropriate. Applying the same 96.15 percent to the average cash balance of \$2,364,377 included in the working capital calculation for this filing results in a reduction of \$2,273,284 to working capital. Our \$2,273,284 reduction to the cash balance in working capital results in a working capital allowance of \$561,813. The following table shows the working capital allowance by county and by water or wastewater service as filed by the Utility and our adjustments.

<u>County</u>	<u>As Filed</u>	<u>Our Adjustment</u>	<u>Approved Adjusted</u>
Marion – Water	\$157,348	\$126,167	\$31,181
Marion - Wastewater	\$23,248	\$18,641	\$4,607
Orange – Water	\$89,873	\$72,063	\$17,810
Pasco - Water	\$891,638	\$714,948	\$176,690
Pasco – Wastewater	\$350,701	\$281,205	\$69,496
Pinellas – Water	\$128,146	\$102,752	\$25,394
Seminole – Water	\$778,234	\$624,017	\$154,217
Seminole – Wastewater	<u>\$415,909</u>	<u>\$333,491</u>	<u>\$82,418</u>
TOTAL	\$2,835,097	\$2,273,284	\$561,813

UIF made a net used and useful adjustment to reduce Marion County's wastewater rate base in the amount of \$20,958, consistent with the last rate order. No other used and useful adjustments were made for the remaining counties, also consistent with the last rate order.

Cost of Capital

In its interim request, UIF used a 10.46 percent return on equity (ROE), which is the minimum of the range of its last authorized ROE from Order No. PSC-07-0505-SC-WS. Based on a 10.46 percent ROE and our adjustments to rate base discussed earlier, we find that an interim weighted average cost of capital for each system as follows is appropriate:

<u>County</u>	<u>Requested Weighted Average Cost of Capital</u>	<u>Approved Weighted Average Cost of Capital</u>
Marion	7.06%	6.81%
Orange	6.86%	6.49%
Pasco	7.10%	6.88%
Pinellas	6.90%	6.54%
Seminole	7.29%	7.16%

Net Operating Income

In the Utility's last rate case, this Commission determined that the Ravenna Park system in Seminole County had excessive Infiltration and Inflow (I&I) in the amount of 19.3 percent of the wastewater treated by the City of Sanford. An adjustment of \$20,600 was made in the last rate case reducing the total purchased wastewater treatment expense for Seminole County for excessive I&I. Additional information is still needed related to excessive I&I at Ravenna Park for this docket; therefore, we apply the same 19.3 percent from the last rate case to the purchased wastewater treatment expense for 2008 of \$172,240. This results in an adjustment to reduce purchased wastewater treatment expense in the amount of \$33,242.

Based on the above adjustments, we find that the revenue requirements reflected in the following table. These revenue increases will allow the Utility the opportunity to recover its water and/or wastewater operating expenses and earn at the minimum of the last previously recommended return on equity of its water and/or wastewater rate bases.

<u>County</u>	<u>Adjusted Test Year Revenues</u>	<u>Revenue Increase</u>	<u>Revenue Requirement</u>	<u>% Increase</u>
Marion - Water	\$175,128	\$0*	\$175,317	0%
Marion - Wastewater	\$38,780	\$13,089	\$51,869	33.75%
Orange – Water	\$97,996	\$18,372	\$116,368	18.75%
Pasco – Water	\$803,213	\$389,701	\$1,192,914	48.52%
Pasco -Wastewater	\$443,502	\$255,936	\$699,438	57.71%
Pinellas – Water	\$99,613	\$35,118	\$134,731	35.25%
Seminole - Water	\$744,946	\$211,868	\$956,813	28.44%
Seminole - Wastewater	\$703,420	\$102,608	\$806,028	14.59%

We are not increasing revenues for Marion County-Water, even though its adjusted test year revenues are below the Utility's revenue requirement by \$189, because the rates that would result from implementing a \$189 increase would be below its current rates, due to receiving an index and pass-through increase in April 2009. We are not decreasing Marion County-Water's current rates either, because, according to Section 367.082, F.S., rates should only be decreased to the maximum rate of return based on the maximum of the range of the last authorized ROE, which in this case is 12.46 percent. The Utility's current rates are below rates that would be generated based on UIF's last authorized ROE set at the maximum range.

Appropriate Interim Water and Wastewater Rates

We find that interim service rates for UIF shall be designed to allow the Utility the opportunity to generate additional annual operating revenues as shown below. To determine the appropriate increase to apply to the service rates, miscellaneous service and other revenues shall be removed from the test year revenues. We have determined, after these adjustments, that Marion County-Water's adjusted rates would fall below its current rates based on the calculations are as follows:

<u>County</u>	<u>Adjusted Test Year Revenues</u>	<u>Less: Misc. Revenue</u>	<u>Revenues - Service Rates</u>	<u>Revenue Increase</u>	<u>% Rate Increase</u>
Marion – Water	\$175,128	\$1,090	\$174,038	\$0	0%
Marion – Wastewater	\$38,780	\$105	\$38,675	\$13,089	33.84%
Orange – Water	\$97,996	\$1,385	\$96,611	\$18,372	19.02%
Pasco – Water	\$803,213	\$9,192	\$794,021	\$389,701	49.08%
Pasco – Wastewater	\$443,502	\$368	\$443,134	\$255,936	57.76%

<u>County</u>	<u>Adjusted Test Year Revenues</u>	<u>Less: Misc. Revenue</u>	<u>Revenues - Service Rates</u>	<u>Revenue Increase</u>	<u>% Rate Increase</u>
Pinellas – Water	\$99,613	\$500	\$99,113	\$35,118	35.43%
Seminole – Water	\$744,946	\$9,177	\$735,769	\$211,868	28.80%
Seminole –Wastewater	\$703,420	\$1,110	\$702,310	\$102,608	14.61%

The rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code (F.A.C.), provided the customers have received notice. The rates shall not be implemented until the required security has been filed and proper notice has been received by the customers. The Utility shall provide proof to our staff of the date notice was given within 10 days after the date of the notice.

Schedule Nos. 4-A and 4-B reflects each of the above systems’ current rates, the requested interim and final rates, and our approved interim rates.

Appropriate Security to Guarantee the Interim Increase

Pursuant to Section 367.082, F.S., revenues collected under interim rates shall be placed under bond, escrow, letter of credit, or corporate undertaking subject to refund with interest at a rate ordered by this Commission. UIF has requested annual interim revenue increases of \$792,495 for water and \$432,125 for wastewater for systems in the counties referenced in this docket. In accordance with Rule 25-30.360, F.A.C., we have calculated the potential refund of revenues and interest collected under interim conditions to be \$599,271 for water and wastewater combined. This amount is based on an estimated seven months of revenue being collected from our approved interim rates over the Utility’s current authorized rates shown on Schedules Nos. 4-A and 4-B.

The criteria for a corporate undertaking include sufficient liquidity, ownership equity, profitability, and interest coverage to guarantee any potential refund. We reviewed the financial statements of the parent company to determine if UI can support a corporate undertaking on behalf of its subsidiary. UI’s 2007, 2008, and 2009 financial statements were used to determine the financial condition of the Company. UI reported deficient liquidity and low levels of interest coverage over the review period. In addition, UI experienced a net loss in the amount of \$635,405 in 2008. However, UI improved profitability to sufficient levels in 2009 achieving net income in the amount of \$5,662,600. In addition, over the three year period net income has been on average three times greater than the requested corporate undertaking amount. The Utility has also improved its interest coverage ratio in 2009. Finally, UI’s average equity ratio has increased to 45.5 percent in 2009 from 40.7 percent in 2008.

We find that UI has adequate resources to support a corporate undertaking in the amount requested. Based on this analysis, we find that a corporate undertaking of \$599,271 is acceptable contingent upon receipt of the written guarantee of UI and written confirmation that UI does not have any outstanding guarantees on behalf of UI-owned utilities in other states.

Pursuant to Rule 25-30.360(6), F.A.C., the Utility shall provide a report by the 20th day of each month indicating the monthly and total revenue collected subject to refund. Should a refund be required, the refund shall be with interest and undertaken in accordance with Rule 25-30.360, F.A.C. In no instance shall maintenance and administrative costs associated with any refund be borne by the customers. These costs are the responsibility of, and shall be borne by, the Utility.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the final water and wastewater rates proposed by Utilities, Inc. of Florida are hereby suspended. It is further

ORDERED that the request for an interim rate increase for water and wastewater rates by Utilities, Inc. of Florida. is hereby granted, subject to our modifications, as set forth in the body of this Order. It is further

ORDERED that all matters contained in the schedules attached hereto are incorporated herein by reference. It is further

ORDERED that the approved interim rates shall be effective for service rendered as of the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1)(a), F.A.C. It is further

ORDERED that the interim rates shall not be implemented until Commission staff verifies that the tariff sheets are consistent with our decision, the proposed customer notice is adequate, and the required security has been filed. It is further

ORDERED that Utilities, Inc. of Florida shall provide proof of the date notice was given within 10 days after the date of notice. It is further

ORDERED that Utilities, Inc., shall file a corporate undertaking on behalf of Utilities, Inc. of Florida to guarantee any potential refunds of revenues collected under interim conditions, as set forth in the body of this Order. It is further,


ORDERED that the approval of interim rates is contingent upon receipt of the written guarantee of Utilities, Inc. and written confirmation of Utilities, Inc. continued attestation that it does not have any outstanding guarantees on behalf of Utilities, Inc.-owned utilities in other states, and the guarantee be in the cumulative amount of \$599,271, subject to refund in this docket. It is further,

ORDERED that, pursuant to Rule 25-30.360(6), F.A.C., Utilities, Inc. of Florida shall provide a report by the 20th of each month indicating the monthly and total revenue collected subject to refund. It is further

ORDERED that, should a refund be required, the refund shall be with interest and undertaken in accordance with Rule 25-30.360, F.A.C. It is further

ORDERED that this docket shall remain open pending our final action on Utilities, Inc. of Florida's requested rate increase.

By ORDER of the Florida Public Service Commission this 10th day of May, 2010.



ANN COLE

Commission Clerk

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is non-final in nature, may request (1) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Citizens of the State of Florida v. Mayo, 316 So.2d 262 (Fla. 1975), states that an order on interim rates is not final or reviewable until a final order is issued. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

Utilities, Inc. of Florida - Marion County Schedule of Water Rate Base Test Year Ended 12/31/08				Schedule No. 1-A Docket No. 090462-WS Interim		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	
1 Plant in Service	\$681,677	\$95,815	\$777,492	\$0	\$777,492	
2 Land and Land Rights	28,058	(10,797)	17,261	0	17,261	
3 Non-used and Useful Components	\$0	\$0	0	0	0	
4 Accumulated Depreciation	(296,031)	(1,454)	(297,485)	0	(297,485)	
5 CIAC	(157,814)	0	(157,814)	0	(157,814)	
6 Amortization of CIAC	75,070	(1,976)	73,094	0	73,094	
7 CWIP	14,634	(\$14,634)	0	0	0	
8 Advances for Construction	0	0	0	0	0	
9 Working Capital Allowance	0	157,348	157,348	(126,167)	31,181	
10 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11 Rate Base	<u>\$345,594</u>	<u>\$224,302</u>	<u>\$569,896</u>	<u>(\$126,167)</u>	<u>\$443,729</u>	

Utilities, Inc. of Florida - Marion County Schedule of Wastewater Rate Base Test Year Ended 12/31/08				Schedule No. 1-B Docket No. 090462-WS Interim		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	
1 Plant in Service	\$175,502	\$7,003	\$182,505	\$0	\$182,505	
2 Land and Land Rights	0	10,826	10,826	0	10,826	
3 Non-used and Useful Components	0	(20,958)	(20,958)	0	(20,958)	
4 Accumulated Depreciation	(46,897)	(7,573)	(54,470)	0	(54,470)	
5 CIAC	(7,200)	0	(7,200)	0	(7,200)	
6 Amortization of CIAC	643	(104)	539	0	539	
7 CWIP	4,680	(4,680)	0	0	0	
8 Advances for Construction	0	0	0	0	0	
9 Working Capital Allowance	0	23,248	23,248	(18,641)	4,607	
10 Other	0	0	0	0	0	
11 Rate Base	<u>\$126,728</u>	<u>\$7,762</u>	<u>\$134,490</u>	<u>(\$18,641)</u>	<u>\$115,849</u>	

Utilities, Inc. of Florida - Marion County		Schedule No. 1-C	
Adjustments to Rate Base		Docket No. 090462-WS	
Test Year Ended 12/31/08		Interim	
Explanation		Water	Wastewater
<u>Working Capital</u> To reflect adjustments made in the last rate case.		<u>(\$126,167)</u>	<u>(\$18,641)</u>

Utilities, Inc. of Florida - Marion County
Capital Structure
Test Year Ended 12/31/08

Schedule No. 2
Docket No. 090462-WS
Interim

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Pro rata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,706,107)	\$293,893	41.72%	6.65%	2.77%	
2 Short-term Debt	39,713,462	0	39,713,462	(39,648,605)	64,857	9.21%	4.30%	0.40%	
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
4 Common Equity	158,595,058	0	158,595,058	(158,336,126)	258,932	36.76%	10.46%	3.85%	
5 Customer Deposits	4,586	0	4,586	0	4,586	0.65%	6.00%	0.04%	
6 Tax-credits - Zero Cost	6,398	0	6,398	0	6,398	0.91%	0.00%	0.00%	
7 Deferred Income Taxes	<u>75,720</u>	<u>0</u>	<u>75,720</u>	<u>0</u>	<u>75,720</u>	<u>10.75%</u>	0.00%	<u>0.00%</u>	
10 Total Capital	<u>\$378,395,224</u>	<u>\$0</u>	<u>\$378,395,224</u>	<u>(\$377,690,838)</u>	<u>\$704,386</u>	<u>100.00%</u>		<u>7.06%</u>	
Per Staff									
11 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,775,006)	\$224,994	40.21%	6.65%	2.67%	
12 Short-term Debt	39,713,462	0	39,713,462	(39,663,821)	49,641	8.87%	4.30%	0.38%	
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
14 Common Equity	158,595,058	0	158,595,058	(158,396,819)	198,239	35.43%	10.46%	3.71%	
15 Customer Deposits	4,586	0	4,586	0	4,586	0.82%	6.00%	0.05%	
16 Tax-credits - Zero Cost	6,398	0	6,398	0	6,398	1.14%	0.00%	0.00%	
17 Deferred Income Taxes	<u>75,720</u>	<u>0</u>	<u>75,720</u>	<u>0</u>	<u>75,720</u>	<u>13.53%</u>	0.00%	<u>0.00%</u>	
20 Total Capital	<u>\$378,395,224</u>	<u>\$0</u>	<u>\$378,395,224</u>	<u>(\$377,835,646)</u>	<u>\$559,578</u>	<u>100.00%</u>		<u>6.81%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>10.46%</u>	<u>12.46%</u>		
OVERALL RATE OF RETURN						<u>6.81%</u>	<u>7.52%</u>		

Utilities, Inc. of Florida - Marion County Statement of Water Operations Test Year Ended 12/31/08		Schedule No. 3-A Docket No. 090462-WS Interim					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$169,225</u>	<u>\$20,006</u>	<u>\$189,321</u>	<u>(\$15,940)</u>	<u>\$173,291</u>	<u>\$2,026</u> 1.17%	<u>\$175,317</u>
Operating Expenses							
2 Operation & Maintenance	105,959	(7,756)	98,203	0	98,203		98,203
3 Depreciation	30,432	(7,253)	23,179	0	23,179		23,179
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	17,285	(2,863)	14,422	(717)	13,705	91	13,796
6 Income Taxes	<u>0</u>	<u>13,221</u>	<u>13,221</u>	<u>(4,028)</u>	<u>9,193</u>	<u>728</u>	<u>9,921</u>
7 Total Operating Expense	<u>153,676</u>	<u>(4,651)</u>	<u>149,025</u>	<u>(4,746)</u>	<u>144,279</u>	<u>819</u>	<u>145,098</u>
8 Operating Income	<u>\$15,549</u>	<u>\$24,657</u>	<u>\$40,206</u>	<u>(\$11,194)</u>	<u>\$29,012</u>	<u>\$1,206</u>	<u>\$30,218</u>
9 Rate Base	<u>\$345,594</u>		<u>\$569,896</u>		<u>\$443,729</u>		<u>\$443,729</u>
10 Rate of Return	<u>4.50%</u>		<u>7.06%</u>		<u>6.54%</u>		<u>6.81%</u>

Utilities, Inc. of Florida - Marion County Statement of Wastewater Operations Test Year Ended 12/31/08		Schedule No. 3-B Docket No. 090462-WS Interim					
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$37,332</u>	<u>\$16,768</u>	<u>\$54,100</u>	<u>(\$15,320)</u>	<u>\$38,780</u>	<u>\$13,089</u> 33.75%	<u>\$51,869</u>
Operating Expenses							
2 Operation & Maintenance	18,425	13,019	31,444	0	31,444		31,444
3 Depreciation	4,347	2,121	6,468	0	6,468		6,468
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	0	3,578	3,578	(689)	2,889	589	3,478
6 Income Taxes	<u>0</u>	<u>3,121</u>	<u>3,121</u>	<u>(5,235)</u>	<u>(2,114)</u>	<u>4,704</u>	<u>2,590</u>
7 Total Operating Expense	<u>22,772</u>	<u>21,839</u>	<u>44,611</u>	<u>(5,924)</u>	<u>38,687</u>	<u>5,293</u>	<u>43,980</u>
8 Operating Income	<u>\$14,560</u>	<u>(\$5,071)</u>	<u>\$9,489</u>	<u>(\$9,396)</u>	<u>\$93</u>	<u>\$7,796</u>	<u>\$7,889</u>
9 Rate Base	<u>\$126,728</u>		<u>\$134,490</u>		<u>\$115,849</u>		<u>\$115,849</u>
10 Rate of Return	<u>11.49%</u>		<u>7.06%</u>		<u>0.08%</u>		<u>6.81%</u>

Utilities, Inc. of Florida - Marion County Adjustment to Operating Income Test Year Ended 12/31/08		Schedule 3-C Docket No. 090462-WS Interim	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested interim revenue increase.	(\$8,727)	(\$14,271)	
To correct Utility's revenue annualization adjustment.	<u>(\$7,213)</u>	<u>(\$1,049)</u>	
Total	<u>(\$15,940)</u>	<u>(\$15,320)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above.	<u>(\$717)</u>	<u>(\$689)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$4,028)</u>	<u>(\$5,235)</u>	

Utilities, Inc. of Florida - Marion County Water Monthly Service Rates Test Year Ended 12/31/08		Schedule No. 4-A Docket No. 090462-WS Interim		
	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim*
<u>Residential</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$3.73	\$4.03	\$4.22	\$3.84
1"	\$9.32	\$10.07	\$10.55	\$9.60
1-1/2"	\$18.63	\$20.13	\$21.10	\$19.20
2"	\$29.81	\$32.31	\$33.75	\$30.72
3"	\$59.62	\$64.43	\$67.51	\$61.44
4"	\$93.16	\$100.67	\$105.48	\$96.00
6"	\$186.32	\$201.34	\$210.97	\$192.00
Gallage Charge, per 1,000 Gallons	\$2.24	\$2.42	\$2.53	\$2.31
<u>General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$3.73	\$4.03	\$4.22	\$3.84
1"	\$9.32	\$10.07	\$10.55	\$9.60
1-1/2"	\$18.63	\$20.13	\$21.10	\$19.20
2"	\$29.81	\$32.31	\$33.75	\$30.72
3"	\$59.62	\$64.43	\$67.51	\$61.44
4"	\$93.16	\$100.67	\$105.48	\$96.00
6"	\$186.32	\$201.34	\$210.97	\$192.00
Gallage Charge, per 1,000 Gallons	\$2.24	\$2.42	\$2.53	\$2.31
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$10.45	\$11.29	\$11.81	\$10.77
5,000 Gallons	\$14.93	\$16.13	\$16.87	\$15.39
10,000 Gallons	\$26.13	\$28.23	\$29.52	\$26.44
* Staff has included the Utility's current rates as recommended interim rates, since they exceed interim rates based on staff's adjusted revenue requirement, but fall below rates based on UIF's last authorized ROE of 12.46%, as required by Section 367.082, F.S.				

Utilities, Inc. of Florida - Marion County Wastewater Monthly Service Rates Test Year Ended 12/31/08		SCHEDULE NO. 4-B Docket No. 090462-WS Interim		
	Rates Prior to Filing	Utility Requested Interim	Utility Requested Final	Approved Interim
Residential				
Base Facility Charge All Meter Sizes:	\$19.73	\$27.52	\$28.03	\$26.41
Gallorage Charge - Per 1,000 gallons (10,000 gallon cap)	\$2.10	\$2.94	\$2.99	\$2.81
General Service				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$19.73	\$27.52	\$28.03	\$26.41
1"	\$49.33	\$68.82	\$70.09	\$66.03
1-1/2"	\$98.65	\$137.62	\$140.16	\$132.04
2"	\$157.85	\$220.23	\$224.28	\$211.27
3"	\$315.69	\$440.43	\$448.54	\$422.53
4"	\$493.27	\$688.18	\$700.86	\$660.21
6"	\$986.54	\$1,376.35	\$1,401.72	\$1,320.42
Gallorage Charge, per 1,000 Gallons	\$2.51	\$3.50	\$3.57	\$3.36
Typical Residential Bills 5/8" x 3/4" Meter				
3,000 Gallons	\$26.03	\$36.34	\$37.00	\$34.84
5,000 Gallons	\$30.23	\$42.22	\$42.98	\$40.46
10,000 Gallons (Wastewater Gallorage Cap - 10,000 Gallons)	\$40.73	\$56.92	\$57.93	\$54.51

Utilities, Inc. of Florida - Orange County Schedule of Water Rate Base Test Year Ended 12/31/08			Schedule No. 1-A Docket No. 090462-WS		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year
1 Plant in Service	\$351,708	(\$68,586)	\$283,122	\$0	\$283,122
2 Land and Land Rights	87	14	101	0	101
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(134,640)	61,212	(73,248)	0	(73,248)
5 CIAC	46,633	(85,736)	(39,103)	0	(39,103)
6 Amortization of CIAC	27,683	2,197	29,880	0	29,880
7 CWIP	10,032	(10,032)	0	0	0
8 Advances for Construction	0	0	0	0	0
9 Working Capital Allowance	0	89,873	89,873	(72,063)	17,810
10 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Rate Base	<u>\$301,683</u>	<u>(\$11,058)</u>	<u>\$290,625</u>	<u>(\$72,063)</u>	<u>\$218,562</u>

Utilities, Inc. of Florida - Orange County Adjustments to Rate Base Test Year Ended 12/31/08	Schedule No. 1-C Docket No. 090462-WS Interim
Explanation	Water
<u>Working Capital</u> To reflect adjustments made in the last rate case.	<u>(\$72,063)</u>

Utilities, Inc. of Florida - Orange County
Capital Structure
Test Year Ended 12/31/08

Schedule No. 2
Docket No. 090462-WS
Interim

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Pro rata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,882,215)	\$117,785	40.53%	6.65%	2.70%	
2 Short-term Debt	39,713,462	0	39,713,462	(39,687,469)	25,993	8.94%	4.30%	0.38%	
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
4 Common Equity	158,595,058	0	158,595,058	(158,491,285)	103,773	35.71%	10.46%	3.73%	
5 Customer Deposits	2,278	0	2,278	0	2,278	0.78%	6.00%	0.05%	
6 Tax-credits - Zero Cost	3,178	0	3,178	0	3,178	1.09%	0.00%	0.00%	
7 Deferred Income Taxes	<u>37,618</u>	<u>0</u>	<u>37,618</u>	<u>0</u>	<u>37,618</u>	<u>12.94%</u>	0.00%	<u>0.00%</u>	
10 Total Capital	<u>\$378,351,594</u>	<u>\$0</u>	<u>\$378,351,594</u>	<u>(\$378,060,969)</u>	<u>\$290,625</u>	<u>100.00%</u>		<u>6.86%</u>	
Staff Commission									
11 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,916,502)	\$83,498	38.20%	6.65%	2.54%	
12 Short-term Debt	39,713,462	0	39,713,462	(39,695,040)	18,442	8.43%	4.30%	0.36%	
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
14 Common Equity	158,595,058	0	158,595,058	(158,521,490)	73,568	33.66%	10.46%	3.52%	
15 Customer Deposits	2,278	0	2,278	0	2,278	1.04%	6.00%	0.06%	
16 Tax-credits - Zero Cost	3,178	0	3,178	0	3,178	1.45%	0.00%	0.00%	
17 Deferred Income Taxes	<u>37,618</u>	<u>0</u>	<u>37,618</u>	<u>0</u>	<u>37,618</u>	<u>17.21%</u>	0.00%	<u>0.00%</u>	
20 Total Capital	<u>\$378,351,594</u>	<u>\$0</u>	<u>\$378,351,594</u>	<u>(\$378,133,032)</u>	<u>\$218,562</u>	<u>100.00%</u>		<u>6.49%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>10.46%</u>	<u>12.46%</u>		
OVERALL RATE OF RETURN						<u>6.49%</u>	<u>7.16%</u>		

Utilities, Inc. of Florida - Orange County Statement of Water Operations Test Year Ended 12/31/08						Schedule No. 3-A Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$93,791</u>	<u>\$30,625</u>	<u>\$124,416</u>	<u>(\$26,420)</u>	<u>\$97,996</u>	<u>\$18,372</u> 18.75%	<u>\$116,368</u>
Operating Expenses							
2 Operation & Maintenance	89,963	(9,240)	80,723	0	80,723		80,723
3 Depreciation	22,630	(15,248)	7,382	0	7,382		7,382
4 Amortization	0	2,016	2,016	0	2,016		2,016
5 Taxes Other Than Income	9,026	(1,236)	7,790	(1,189)	6,601	827	7,428
6 Income Taxes	<u>0</u>	<u>6,554</u>	<u>6,554</u>	<u>(8,514)</u>	<u>(1,960)</u>	<u>6,602</u>	<u>4,643</u>
7 Total Operating Expense	<u>121,619</u>	<u>(17,154)</u>	<u>104,465</u>	<u>(9,703)</u>	<u>94,762</u>	<u>7,429</u>	<u>102,192</u>
8 Operating Income	<u>\$(27,828)</u>	<u>\$47,779</u>	<u>\$19,951</u>	<u>(\$16,718)</u>	<u>\$3,233</u>	<u>\$10,943</u>	<u>\$14,177</u>
9 Rate Base	<u>\$301,683</u>		<u>\$290,625</u>		<u>\$218,562</u>		<u>\$218,562</u>
10 Rate of Return	<u>(9.22%)</u>		<u>6.86%</u>		<u>1.48%</u>		<u>6.49%</u>

Utilities, Inc. of Florida - Orange County Adjustment to Operating Income Test Year Ended 12/31/08		Schedule 3-C Docket No. 090462-WS Interim
Explanation	Water	
<u>Operating Revenues</u>		
Remove requested interim revenue increase.		(\$23,627)
To correct Utility's revenue annualization adjustment.		<u>(\$2,793)</u>
Total		<u>(\$26,420)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.		<u>(\$1,189)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.		<u>(\$8,514)</u>

Utilities, Inc. of Florida - Orange County Water Monthly Service Rates Test Year Ended 12/31/08		Schedule No. 4-A Docket No. 090462-WS Interim		
	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.45	\$8.21	\$8.82	\$7.68
1"	\$16.13	\$20.53	\$22.07	\$19.20
1-1/2"	\$32.27	\$41.08	\$44.16	\$38.41
2"	\$51.63	\$65.72	\$70.64	\$61.45
3"	\$103.26	\$131.43	\$141.27	\$122.90
4"	\$161.34	\$205.36	\$220.74	\$192.02
6"	\$322.68	\$410.71	\$441.48	\$384.04
Gallonage Charge, per 1,000 Gallons				
First 8,000 gallons	\$2.66	\$3.39	\$3.64	\$3.17
Next 8,000 gallons	\$3.33	\$4.23	\$4.55	\$3.96
Over 16,000 gallons	\$4.00	\$5.09	\$5.47	\$4.76
<u>General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.45	\$8.21	\$8.82	\$7.68
1"	\$16.13	\$20.53	\$22.07	\$19.20
1-1/2"	\$32.27	\$41.08	\$44.16	\$38.41
2"	\$51.63	\$65.72	\$70.64	\$61.45
3"	\$103.26	\$131.43	\$141.27	\$122.90
4"	\$161.34	\$205.36	\$220.74	\$192.02
6"	\$322.68	\$410.71	\$441.48	\$384.04
Gallonage Charge, per 1,000 Gallons				
	\$2.85	\$3.63	\$3.90	\$3.39
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$14.43	\$18.38	\$19.74	\$17.19
5,000 Gallons	\$19.75	\$25.16	\$27.02	\$23.53
10,000 Gallons	\$34.39	\$43.79	\$47.04	\$40.96

Utilities, Inc. of Florida - Pasco County Schedule of Water Rate Base Test Year Ended 12/31/08				Schedule No. 1-A Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year
1 Plant in Service	\$3,641,036	\$437,770	\$4,078,806	\$0	\$4,078,806
2 Land and Land Rights	12,042	(11,522)	520	0	520
3 Non-used and Useful Components	0	0	0	0	0
4 Accumulated Depreciation	(652,975)	(9,644)	(662,619)	0	(662,619)
5 CIAC	(594,329)	0	(594,329)	0	(594,329)
6 Amortization of CIAC	386,629	(46,712)	339,917	0	339,917
7 Construction Work In Progress	82,871	(82,871)	0	0	0
8 Working Capital Allowance	0	891,638	891,638	(714,948)	176,690
9 Rate Base	<u>\$2,875,274</u>	<u>\$1,178,659</u>	<u>\$4,053,933</u>	<u>(\$714,948)</u>	<u>\$3,338,985</u>

Utilities, Inc. of Florida - Pasco County Schedule of Wastewater Rate Base Test Year Ended 12/31/08				Schedule No. 1-B Docket No. 090462-WS Interim		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	
1 Plant in Service	\$1,252,475	\$123,879	\$1,376,354	\$0	\$1,376,354	
2 Land and Land Rights	0	1,218	1,218	0	1,218	
3 Non-used and Useful Components	0	0	0	0	0	
4 Accumulated Depreciation	(333,948)	(4,604)	(338,552)	0	(338,552)	
5 CIAC	(531,736)	(38,287)	(570,023)	0	(570,023)	
6 Amortization of CIAC	369,711	(146,458)	223,253	0	223,253	
7 CWIP	42,674	(42,674)	0	0	0	
8 Advances for Construction	0	0	0	0	0	
9 Working Capital Allowance	0	350,701	350,701	(281,205)	69,496	
10 Rate Base	<u>\$799,176</u>	<u>\$243,775</u>	<u>\$1,042,951</u>	<u>(\$281,205)</u>	<u>\$761,746</u>	

ORDER NO. PSC-10-0300-PCO-WS

DOCKET NO. 090462-WS

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Utilities, Inc. of Florida - Pasco County		Schedule No. 1-C	
Adjustments to Rate Base		Docket No. 090462-WS	
Test Year Ended 12/31/08		Interim	
Explanation		Water	Wastewater
<u>Working Capital</u> To reflect adjustments made in the last rate case.		<u>(\$714,948)</u>	<u>(\$281,205)</u>

Utilities, Inc. of Florida - Pasco County Capital Structure Test Year Ended 12/31/08						Schedule No. 2 Docket No. 090462-WS Interim		
Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Pro rata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
1 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$177,858,410)	\$2,141,580	42.02%	6.65%	2.79%
2 Short-term Debt	39,713,462	0	39,713,462	(39,240,854)	472,608	9.27%	4.30%	0.40%
3 Preferred Stock	0	0	0	0	\$0	0.00%	0.00%	0.00%
4 Common Equity	158,595,058	0	158,595,058	(156,708,227)	1,886,831	37.02%	10.46%	3.87%
5 Customer Deposits	31,515	0	31,515	0	31,515	0.62%	6.00%	0.04%
6 Tax Credits - Zero Cost	43,966	0	43,966	0	43,966	0.86%	0.00%	0.00%
7 Deferred Income Taxes	<u>520,374</u>	<u>0</u>	<u>520,374</u>	<u>0</u>	<u>520,374</u>	<u>10.21%</u>	0.00%	<u>0.00%</u>
10 Total Capital	<u>\$378,904,375</u>	<u>\$0</u>	<u>\$378,904,375</u>	<u>(\$373,807,491)</u>	<u>\$5,096,884</u>	<u>100.00%</u>		<u>7.10%</u>
Per Staff								
11 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$178,332,373)	\$1,667,627	40.67%	6.65%	2.70%
12 Short-term Debt	39,713,462	0	39,713,462	(39,345,533)	367,929	8.97%	4.30%	0.39%
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%
14 Common Equity	158,595,058	0	158,595,058	(157,125,739)	1,469,319	35.83%	10.46%	3.75%
15 Customer Deposits	31,515	0	31,515	0	31,515	0.77%	6.00%	0.05%
16 Tax Credits - Zero Cost	43,966	0	43,966	0	43,966	1.07%	0.00%	0.00%
17 Deferred Income Taxes	<u>520,374</u>	<u>0</u>	<u>520,374</u>	<u>0</u>	<u>520,374</u>	<u>12.69%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$378,904,375</u>	<u>\$0</u>	<u>\$378,904,375</u>	<u>(\$374,803,644)</u>	<u>\$4,100,731</u>	<u>100.00%</u>		<u>6.88%</u>
						LOW	HIGH	
RETURN ON EQUITY						<u>10.46%</u>	<u>12.46%</u>	
OVERALL RATE OF RETURN						<u>6.88%</u>	<u>7.60%</u>	

Utilities, Inc. of Florida - Pasco County
Statement of Water Operations
Test Year Ended 12/31/08

Schedule No. 3-A
Docket No. 090462-WS
Interim

Description	Test Year Per Utility	Utility Adjustments	Adjusted Test Year Per Utility	Approved Adjustments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$800,466</u>	<u>\$473,420</u>	<u>\$1,273,886</u>	<u>(\$470,673)</u>	<u>\$803,213</u>	<u>\$389,701</u> 48.52%	<u>\$1,192,914</u>
Operating Expenses							
2 Operation & Maintenance	\$718,400	(\$79,804)	638,596	0	638,596		638,596
3 Depreciation	166,678	(\$27,711)	138,967	0	138,967		138,967
4 Amortization	0	(3,186)	(3,186)	0	(3,186)		(3,186)
5 Taxes Other Than Income	139,346	(22,258)	116,818	(21,180)	95,638	17,537	113,174
6 Income Taxes	<u>0</u>	<u>94,732</u>	<u>94,732</u>	<u>(159,275)</u>	<u>(64,543)</u>	<u>140,045</u>	<u>75,502</u>
7 Total Operating Expense	<u>1,024,424</u>	<u>(38,497)</u>	<u>985,927</u>	<u>(180,455)</u>	<u>805,472</u>	<u>157,582</u>	<u>963,053</u>
8 Operating Income	<u>(\$223,958)</u>	<u>\$511,917</u>	<u>\$287,959</u>	<u>(\$290,218)</u>	<u>(\$2,259)</u>	<u>\$232,119</u>	<u>\$229,860</u>
9 Rate Base	<u>\$2,875,274</u>		<u>\$4,053,933</u>		<u>\$3,338,985</u>		<u>\$3,338,985</u>
10 Rate of Return	<u>(7.79%)</u>		<u>7.10%</u>		<u>(0.07%)</u>		<u>6.88%</u>

Utilities, Inc. of Florida - Pasco County Statement of Wastewater Operations Test Year Ended 12/31/08						Schedule No. 3-B Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$443,411</u>	<u>\$286,174</u>	<u>\$729,585</u>	<u>(\$286,083)</u>	<u>\$443,502</u>	<u>\$255,936</u> 57.71%	<u>\$699,438</u>
Operating Expenses							
2 Operation & Maintenance	385,324	147,465	532,789	0	532,789		532,789
3 Depreciation	30,285	13,933	44,218	0	44,218		44,218
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	0	54,123	54,123	(12,874)	41,249	11,517	52,766
6 Income Taxes	<u>0</u>	<u>24,374</u>	<u>24,374</u>	<u>(99,124)</u>	<u>(74,750)</u>	<u>91,975</u>	<u>17,225</u>
7 Total Operating Expense	<u>415,609</u>	<u>239,895</u>	<u>655,504</u>	<u>(111,998)</u>	<u>543,506</u>	<u>103,492</u>	<u>646,998</u>
8 Operating Income	<u>\$27,802</u>	<u>\$46,279</u>	<u>\$74,081</u>	<u>(\$174,085)</u>	<u>(\$100,004)</u>	<u>\$152,444</u>	<u>\$52,440</u>
9 Rate Base	<u>\$799,176</u>		<u>\$1,042,951</u>		<u>\$761,746</u>		<u>\$761,746</u>
10 Rate of Return	<u>3.48%</u>		<u>7.10%</u>		<u>(13.13%)</u>		<u>6.88%</u>

Utilities, Inc. of Florida - Pasco County Adjustment to Operating Income Test Year Ended 12/31/08		Schedule 3-C Docket No. 090462-WS Interim	
Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
Remove requested interim revenue increase.	(\$467,774)	(\$283,313)	
To correct Utility's revenue annualization adjustment.	<u>(\$2,899)</u>	<u>(\$2,770)</u>	
Total	<u>(\$470,673)</u>	<u>(\$286,083)</u>	
<u>Taxes Other Than Income</u>			
RAFs on revenue adjustments above.	<u>(\$21,180)</u>	<u>(\$12,874)</u>	
<u>Income Taxes</u>			
To adjust to test year income tax expense.	<u>(\$159,275)</u>	<u>(\$99,124)</u>	

Utilities, Inc. of Florida - Pasco County Water Monthly Service Rates Test Year Ended 12/31/08				Schedule No. 4-A Docket No. 090462-WS Interim
	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential, General Service and Irrigation</u>				
Base Facility Charge by Meter Size:				
5/8"	\$9.57	\$15.25	\$16.34	\$14.27
3/4"	\$14.35	\$22.87	\$24.49	\$21.39
1"	\$23.92	\$38.14	\$40.85	\$35.66
1-1/2"	\$47.85	\$76.27	\$81.69	\$71.33
2"	\$76.55	\$122.02	\$130.70	\$114.12
3"	\$153.11	\$244.05	\$261.40	\$228.26
4"	\$239.23	\$381.32	\$408.44	\$356.64
6"	\$478.46	\$762.65	\$816.90	\$713.29
Gallage Charge, per 1,000 Gallons	\$3.11	\$4.95	\$5.30	\$4.64
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.90	\$30.10	\$32.24	\$28.19
5,000 Gallons	\$25.12	\$40.00	\$42.84	\$37.47
10,000 Gallons	\$40.67	\$64.75	\$69.34	\$60.67

**Utilities, Inc. of Florida - Pasco County
Wastewater Monthly Service Rates
Test Year Ended 12/31/08**

**SCHEDULE NO. 4-B
Docket No. 090462-WS
Interim**

	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential</u>				
ALL (Summertree)	\$11.27	\$18.54	\$19.11	\$17.78
5/8" (Wis Bar)	\$8.67	\$14.28	\$14.71	\$13.68
5/8" (Wis Bar) - Flat	\$25.07	\$41.26	\$42.52	\$39.55
<u>Multi-Residential</u>				
5/8" (Wis Bar)	\$20.95	\$34.49	\$35.54	\$33.05
1" (Wis Bar)	\$21.68	\$35.68	\$36.77	\$34.20
<u>General Service</u>				
All areas served by the Company				
Base Facility Charge by Meter Size:				
5/8"	\$11.38	\$18.72	\$19.30	\$17.95
3/4"	\$17.06	\$28.08	\$28.94	\$26.91
1"	\$28.44	\$46.80	\$48.23	\$44.87
1-1/2"	\$56.88	\$93.62	\$96.48	\$89.73
2"	\$91.01	\$149.80	\$154.37	\$143.57
3"	\$182.02	\$299.60	\$308.74	\$287.15
4"	\$284.40	\$468.32	\$482.40	\$448.66
6"	\$568.80	\$936.25	\$964.80	\$897.32
<u>Gallonge Charge (per 1,000 Gallons)</u>				
All Residential (Summertree)	\$9.57	\$15.75	\$16.23	\$15.10
Max 6,000 Gallons				
All Residential (Wis Bar)	\$6.83	\$11.23	\$11.57	\$10.77
Max 6,000 Gallons				
All General Service (Wis Bar)	\$11.49	\$18.90	\$19.48	\$18.13
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$39.98	\$65.79	\$67.80	\$63.08
5,000 Gallons	\$59.12	\$97.29	\$100.26	\$93.28
6,000 Gallons	\$68.69	\$113.04	\$116.49	\$108.38
(Wastewater Gallonge Cap - 6,000 Gallons)				

Utilities, Inc. of Florida - Pinellas County Schedule of Water Rate Base Test Year Ended 12/31/08				Schedule No. 1-A Docket No. 090462-WS Interim		
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	
1 Plant in Service	\$362,956	\$84,794	\$447,750	\$0	\$447,750	
2 Land and Land Rights	6,231	20	6,251	0	6,251	
3 Non-used and Useful Components	0	0	0	0	0	
4 Accumulated Depreciation	(65,868)	(20,671)	(86,539)	0	(86,539)	
5 CIAC	(138,847)	0	(138,847)	0	(138,847)	
6 Amortization of CIAC	70,677	(417)	70,260	0	70,260	
7 Construction Work in Progress	14,323	(14,323)	0	0	0	
8 Advances for Construction	0	0	0	0	0	
9 Working Capital Allowance	0	128,146	128,146	(102,752)	25,394	
10 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11 Rate Base	<u>\$249,472</u>	<u>\$177,549</u>	<u>\$427,021</u>	<u>(\$102,752)</u>	<u>\$324,269</u>	

Utilities, Inc. of Florida - Pinellas County Adjustments to Rate Base Test Year Ended 12/31/08		Schedule No. 1-C Docket No. 090462-WS Interim
Explanation		Water
<u>Working Capital</u> To reflect adjustments made in the last rate case.		<u>(\$102,752)</u>

Utilities, Inc. of Florida - Pinellas County
Capital Structure
Test Year Ended 12/31/08

Schedule No. 2
Docket No. 090462-WS
Interim

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Pro rata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,826,084)	\$173,916	40.73%	6.65%	2.71%	
2 Short-term Debt	39,713,462	0	39,713,462	(39,675,082)	38,380	8.99%	4.30%	0.39%	
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
4 Common Equity	158,595,058	0	158,595,058	(158,441,831)	153,227	35.88%	10.46%	3.75%	
5 Customer Deposits	3,253	0	3,253	0	3,253	0.76%	6.00%	0.05%	
6 Tax Credits - Zero Cost	4,538	0	4,538	0	4,538	1.06%	0.00%	0.00%	
7 Deferred Income Taxes	<u>53,707</u>	<u>0</u>	<u>53,707</u>	<u>0</u>	<u>53,707</u>	<u>12.58%</u>	0.00%	<u>0.00%</u>	
10 Total Capital	<u>\$378,370,018</u>	<u>\$0</u>	<u>\$378,370,018</u>	<u>(\$377,942,997)</u>	<u>\$427,021</u>	<u>100.00%</u>		<u>6.90%</u>	
Per Commission									
11 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$179,874,973)	\$125,027	38.56%	6.65%	2.56%	
12 Short-term Debt	39,713,462	0	39,713,462	(39,685,877)	27,585	8.51%	4.30%	0.37%	
13 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
14 Common Equity	158,595,058	0	158,595,058	(158,484,899)	110,159	33.97%	10.46%	3.55%	
15 Customer Deposits	3,253	0	3,253	0	4,538	1.40%	6.00%	0.06%	
16 Tax Credits - Zero Cost	4,538	0	4,538	0	3,253	1.00%	0.00%	0.00%	
17 Deferred Income Taxes	<u>53,707</u>	<u>0</u>	<u>53,707</u>	<u>0</u>	<u>53,707</u>	<u>16.56%</u>	0.00%	<u>0.00%</u>	
20 Total Capital	<u>\$378,370,018</u>	<u>\$0</u>	<u>\$378,370,018</u>	<u>(\$378,045,749)</u>	<u>\$324,269</u>	<u>100.00%</u>		<u>6.54%</u>	
						LOW	HIGH		
RETURN ON EQUITY						<u>10.46%</u>	<u>12.46%</u>		
OVERALL RATE OF RETURN						<u>6.54%</u>	<u>7.22%</u>		

Utilities, Inc. of Florida - Pinellas County Statement of Water Operations Test Year Ended 12/31/08						Schedule No. 3-A Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$101,480</u>	<u>\$44,756</u>	<u>\$146,236</u>	<u>(\$46,623)</u>	<u>\$99,613</u>	<u>\$35,118</u> 35.25%	<u>\$134,731</u>
Operating Expenses							
2 Operation & Maintenance	109,778	(25,335)	84,443	0	84,443		84,443
3 Depreciation	17,738	(6,354)	11,384	0	11,384		11,384
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	6,348	4,903	11,251	(2,098)	9,153	1,580	10,733
6 Income Taxes	<u>(10,406)</u>	<u>20,095</u>	<u>9,689</u>	<u>(15,357)</u>	<u>(5,668)</u>	<u>12,620</u>	<u>6,952</u>
7 Total Operating Expense	<u>123,458</u>	<u>(6,691)</u>	<u>116,767</u>	<u>(17,455)</u>	<u>99,312</u>	<u>14,200</u>	<u>113,512</u>
8 Operating Income	<u>(\$21,978)</u>	<u>\$51,447</u>	<u>\$29,469</u>	<u>(\$29,168)</u>	<u>\$301</u>	<u>\$20,917</u>	<u>\$21,218</u>
9 Rate Base	<u>\$249,472</u>		<u>\$427,021</u>		<u>\$324,269</u>		<u>\$324,269</u>
10 Rate of Return	<u>(8.81%)</u>		<u>6.90%</u>		<u>0.09%</u>		<u>6.54%</u>

Utilities, Inc. of Florida - Pinellas County		Schedule 3-C
Adjustment to Operating Income		Docket No. 090462-WS
Test Year Ended 12/31/08		Interim
Explanation		Water
<u>Operating Revenues</u>		
Remove requested interim revenue increase.		(\$46,332)
To correct Utility's revenue annualization adjustment.		(\$291)
Total		<u>(\$46,623)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.		<u>(\$2,098)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.		<u>(\$15,357)</u>

Utilities, Inc. of Florida - Pinellas County Water Monthly Service Rates Test Year Ended 12/31/08		Schedule No. 4-A Docket No. 090462-WS Interim		
	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential, General Service and Multi-Family</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.41	\$9.43	\$9.91	\$8.68
1"	\$16.02	\$23.57	\$24.79	\$21.70
1-1/2"	\$32.04	\$47.15	\$49.59	\$43.39
2"	\$51.27	\$75.45	\$79.35	\$69.44
3"	\$102.54	\$150.89	\$158.69	\$138.87
4"	\$160.21	\$235.75	\$247.93	\$216.98
6"	\$320.42	\$471.51	\$495.88	\$433.95
Gallonge Charge, per 1,000 Gallons	\$3.62	\$5.32	\$5.59	\$4.90
<u>General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$6.41	\$9.43	\$9.91	\$8.68
1"	\$16.02	\$23.57	\$24.79	\$21.70
1-1/2"	\$32.04	\$47.15	\$49.59	\$43.39
2"	\$51.27	\$75.45	\$79.35	\$69.44
3"	\$102.54	\$150.89	\$158.69	\$138.87
4"	\$160.21	\$235.75	\$247.93	\$216.98
6"	\$320.42	\$471.51	\$495.88	\$433.95
Gallonge Charge, per 1,000 Gallons	\$3.62	\$5.32	\$5.59	\$4.90
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$17.27	\$25.39	\$26.68	\$23.38
5,000 Gallons	\$24.51	\$36.03	\$37.86	\$33.18
10,000 Gallons	\$42.61	\$62.63	\$65.81	\$57.68

Utilities, Inc. of Florida - Seminole County Schedule of Water Rate Base Test Year Ended 12/31/08				Schedule No. 1-A Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year
1 Plant in Service	\$6,339,298	(\$2,331,750)	\$4,007,548	\$0	\$4,007,548
2 Land and Land Rights	184,765	(165,113)	19,682	0	19,682
3 Non-used and Useful Components	0	0	0	0	0
4 Construction Wok in Progress	72,343	(72,343)	0	0	0
5 Accumulated Depreciation	(2,275,057)	1,429,929	(845,128)	0	(845,128)
6 CIAC	(914,894)	3,888	(911,006)	0	(911,006)
7 Amortization of CIAC	663,753	28,885	692,638	0	692,638
8 Advances for Construction	0	0	0	0	0
9 Working Capital Allowance	0	778,234	778,234	(624,017)	154,217
10 Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 Rate Base	<u>\$4,070,238</u>	<u>(\$328,270)</u>	<u>\$3,741,968</u>	<u>(\$624,017)</u>	<u>\$3,117,951</u>

Utilities, Inc. of Florida - Seminole County Schedule of Wastewater Rate Base Test Year Ended 12/31/08				Schedule No. 1-B Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year
1 Plant in Service	\$2,329,527	\$524,629	\$2,854,156	\$0	\$2,854,156
2 Land and Land Rights	0	470	470	0	470
3 Non-used and Useful Components	0	0	0	0	0
4 Construction Work in Progress	45,375	(45,375)	0	0	0
5 Accumulated Depreciation	(433,733)	(96,267)	(530,000)	0	(530,000)
6 CIAC	(772,777)	1,795	(770,982)	0	(770,982)
7 Amortization of CIAC	506,911	(13,568)	493,343	0	493,343
8 CWIP	0	0	0	0	0
9 Advances for Construction	0	0	0	0	0
10 Working Capital Allowance	0	415,909	415,909	(333,491)	82,418
11 Rate Base	<u>\$1,675,303</u>	<u>\$787,593</u>	<u>\$2,462,896</u>	<u>(\$333,491)</u>	<u>\$2,129,405</u>

ORDER NO. PSC-10-0300-PCO-WS

DOCKET NO. 090462-WS

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Utilities, Inc. of Florida - Seminole County Adjustments to Rate Base Test Year Ended 12/31/08	Schedule No. 1-C Docket No. 090462-WS Interim	
Explanation	Water	Wastewater
<u>Working Capital</u> To reflect adjustments made in the last rate case.	<u>(\$624,017)</u>	<u>(\$333,491)</u>

Utilities, Inc. of Florida - Seminole County
Capital Structure
Test Year Ended 12/31/08

Schedule No. 2
Docket No. 090462-WS
Interim

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Pro rata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
1 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$177,320,727)	\$2,679,277	43.19%	6.65%	2.87%	
2 Short-term Debt	39,713,462	0	39,713,462	(39,122,097)	591,365	9.53%	4.30%	0.41%	
3 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
4 Common Equity	158,595,058	0	158,595,058	(156,234,105)	2,360,953	38.05%	10.46%	3.98%	
5 Customer Deposits	30,297	0	30,297	0	30,297	0.49%	6.00%	0.03%	
6 Tax Credits - zero cost	42,266	0	42,266	0	42,266	0.68%	0.00%	0.00%	
7 Deferred Income Taxes	<u>500,257</u>	<u>0</u>	<u>500,257</u>	<u>0</u>	<u>500,257</u>	<u>8.06%</u>	0.00%	<u>0.00%</u>	
8 Total Capital	<u>\$378,881,340</u>	<u>\$0</u>	<u>\$378,881,340</u>	<u>(\$372,676,475)</u>	<u>\$6,204,865</u>	<u>100.00%</u>		<u>7.29%</u>	
Per Commission									
9 Long-term Debt	\$180,000,000	\$0	\$180,000,000	(\$177,775,846)	\$2,224,154	42.39%	6.65%	2.82%	
10 Short-term Debt	39,713,462	0	39,713,923	(39,222,746)	490,716	9.35%	4.30%	0.40%	
11 Preferred Stock	0	0	0	0	0	0.00%	0.00%	0.00%	
12 Common Equity	158,595,058	0	158,595,058	(156,635,392)	1,959,666	37.35%	10.46%	3.91%	
13 Customer Deposits	30,297	0	30,297	0	30,297	0.58%	6.00%	0.03%	
14 Tax Credits - zero cost	42,266	0	42,266	0	42,266	0.81%	0.00%	0.00%	
15 Deferred Income Taxes	<u>500,257</u>	<u>0</u>	<u>500,257</u>	<u>0</u>	<u>500,257</u>	<u>9.53%</u>	0.00%	<u>0.00%</u>	
16 Total Capital	<u>\$378,881,340</u>	<u>\$0</u>	<u>\$378,881,340</u>	<u>(\$373,633,984)</u>	<u>\$5,247,356</u>	<u>100.00%</u>		<u>7.16%</u>	
						<u>LOW</u>	<u>HIGH</u>		
RETURN ON EQUITY						<u>10.46%</u>	<u>12.46%</u>		
OVERALL RATE OF RETURN						<u>7.16%</u>	<u>7.91%</u>		

Utilities, Inc. of Florida - Seminole County Statement of Water Operations Test Year Ended 12/31/08						Schedule No. 3-A Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$728,392</u>	<u>\$297,332</u>	<u>\$1,025,724</u>	<u>(\$280,778)</u>	<u>\$744,946</u>	<u>\$211,868</u> 28.44%	<u>\$956,813</u>
Operating Expenses							
2 Operation & Maintenance	904,918	(483,757)	421,161	0	421,161		421,161
3 Depreciation	176,595	(45,241)	131,354	0	131,354		131,354
4 Amortization	0	0	0	0	0		0
5 Taxes Other Than Income	201,190	(90,578)	110,612	(12,635)	97,977	9,534	107,511
6 Income Taxes	<u>0</u>	<u>89,819</u>	<u>89,819</u>	<u>(92,472)</u>	<u>(2,653)</u>	<u>76,138</u>	<u>73,485</u>
7 Total Operating Expense	<u>1,282,703</u>	<u>(529,757)</u>	<u>752,946</u>	<u>(105,107)</u>	<u>647,839</u>	<u>85,672</u>	<u>733,511</u>
8 Operating Income	<u>\$(554,311)</u>	<u>\$827,089</u>	<u>\$272,778</u>	<u>(\$175,672)</u>	<u>\$97,106</u>	<u>\$126,196</u>	<u>\$223,302</u>
9 Rate Base	<u>\$4,070,238</u>		<u>\$3,741,968</u>		<u>\$3,117,951</u>		<u>\$3,117,951</u>
10 Rate of Return	<u>(13.62)%</u>		<u>7.29%</u>		<u>3.11%</u>		<u>7.16%</u>

Utilities, Inc. of Florida - Seminole County Statement of Wastewater Operations Test Year Ended 12/31/08						Schedule No. 3-B Docket No. 090462-WS Interim	
Description	Test Year Per Utility	Utility Adjust- ments	Adjusted Test Year Per Utility	Approved Adjust- ments	Approved Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$689,590</u>	<u>\$188,905</u>	<u>\$878,495</u>	<u>(\$175,075)</u>	<u>\$703,420</u>	<u>\$102,608</u> 14.59%	<u>\$806,028</u>
Operating Expenses							
2 Operation & Maintenance	291,686	218,670	510,356	(\$33,242)	477,114		477,114
3 Depreciation	65,776	18,290	84,066	0	84,066		84,066
4 Amortization	0	(24,289)	(24,289)	0	(24,289)		(24,289)
5 Taxes Other Than Income	0	69,707	69,707	(7,878)	61,829	4,617	66,446
6 Income Taxes	0	<u>59,121</u>	<u>59,121</u>	<u>(45,808)</u>	<u>13,313</u>	<u>36,874</u>	<u>50,187</u>
7 Total Operating Expense	<u>357,462</u>	<u>341,499</u>	<u>698,961</u>	<u>(86,298)</u>	<u>612,033</u>	<u>41,491</u>	<u>653,524</u>
8 Operating Income	<u>\$332,128</u>	<u>(\$152,594)</u>	<u>\$179,534</u>	<u>(\$88,147)</u>	<u>\$91,387</u>	<u>\$61,117</u>	<u>\$152,504</u>
9 Rate Base	<u>\$1,675,303</u>		<u>\$2,462,896</u>		<u>\$2,129,405</u>		<u>\$2,129,405</u>
10 Rate of Return	<u>19.82%</u>		<u>7.29%</u>		<u>4.29%</u>		<u>7.16%</u>

Utilities, Inc. of Florida - Seminole County Adjustment to Operating Income Test Year Ended 12/31/08	Schedule 3-C Docket No. 090462-WS Interim	
Explanation	Water	Wastewater
<u>Operating Revenues</u>		
Remove requested interim revenue increase.	(\$246,035)	(\$134,541)
To correct Utility's revenue annualization adjustment.	(\$34,743)	(\$40,534)
Total	<u>(\$280,778)</u>	<u>(\$175,075)</u>
<u>Operations and Maintenance Expense</u>		
To adjust purchased wastewater for excess I & I.	<u>0</u>	<u>(\$33,242)</u>
<u>Taxes Other Than Income</u>		
RAFs on revenue adjustments above.	<u>(\$12,635)</u>	<u>(\$7,878)</u>
<u>Income Taxes</u>		
To adjust to test year income tax expense.	<u>(\$92,472)</u>	<u>(\$45,808)</u>

Utilities, Inc. of Florida - Seminole County		Schedule No. 4-A		
Water Monthly Service Rates		Docket No. 090462-WS		
Test Year Ended 12/31/08		Interim		
	Rates At 12/31/08	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential, General Service and Irrigation</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$5.87	\$8.11	\$9.28	\$7.56
1"	\$14.67	\$20.29	\$23.21	\$18.89
1-1/2"	\$29.34	\$40.58	\$46.43	\$37.79
2"	\$46.94	\$64.92	\$74.29	\$60.46
3"	\$93.88	\$129.85	\$148.58	\$120.91
4"	\$146.69	\$202.90	\$232.17	\$188.93
6"	\$293.38	\$405.79	\$464.35	\$377.86
<u>Gallonge Charge, per 1,000 Gallons</u>				
First 8,000 Gallons	\$2.15	\$2.97	\$3.40	\$2.77
Next 8,000 Gallons	\$3.77	\$5.21	\$5.96	\$4.86
Over 16,000 gallons	\$4.84	\$6.68	\$7.65	\$6.23
<u>General Service</u>				
Gallonge Charge, per 1,000 Gallons	\$2.61	\$3.61	\$4.13	\$3.36
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$12.32	\$17.02	\$19.48	\$15.87
5,000 Gallons	\$16.62	\$22.96	\$26.28	\$21.41
10,000 Gallons	\$30.61	\$42.29	\$48.40	\$39.44

Utilities, Inc. of Florida - Seminole County Wastewater Monthly Service Rates Test Year Ended 12/31/08		SCHEDULE NO. 4-B Docket No. 090462-WS Interim		
	Rates Prior to Filing	Utility Requested Interim	Utility Requested Final	Approved Interim
<u>Residential</u>				
Base Facility Charge All Meter Sizes:	\$10.51	\$13.13	\$15.15	\$12.05
Gallorage Charge - Per 1,000 gallons (10,000 gallon cap)	\$5.86	\$7.32	\$8.45	\$6.72
Flat Rate (unmetered)	\$35.60	\$44.46	\$51.34	\$40.80
<u>General Service</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$10.51	\$13.13	\$15.15	\$12.05
1"	\$26.27	\$32.80	\$37.87	\$30.11
1-1/2"	\$52.53	\$65.59	\$75.74	\$60.20
2"	\$84.25	\$105.20	\$121.48	\$96.56
3"	\$168.09	\$209.88	\$242.36	\$192.65
4"	\$262.64	\$327.95	\$378.69	\$301.01
6"	\$525.28	\$655.91	\$757.39	\$602.02
Gallorage Charge, per 1,000 Gallons	\$7.03	\$8.78	\$10.13	\$8.06
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$28.09	\$35.09	\$40.50	\$32.21
5,000 Gallons	\$39.81	\$49.73	\$57.40	\$45.65
10,000 Gallons	\$69.11	\$86.83	\$99.65	\$79.25
(Wastewater Gallorage Cap - 10,000 Gallons)				