

ORIGINAL

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE  
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

FAX (850) 656-4029

www.rsbatorneys.com

CENTRAL FLORIDA OFFICE

600 S. NORTH LAKE BLVD., SUITE 160  
ALTAMONTE SPRINGS, FLORIDA 32701

(407) 830-6331

FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.

VALERIE L. LORD, OF COUNSEL  
(LICENSED IN TEXAS ONLY)

CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
DAVID F. CHESTER  
F. MARSHALL DETERDING  
JOHN R. JENKINS, P.A.  
STEVEN T. MINDLIN, P.A.  
DAREN L. SHIPPY  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON  
ROBERT M. C. ROSE, OF COUNSEL  
WAYNE L. SCHIEFELBEIN, OF COUNSEL

September 12, 2003

HAND DELIVERY

Ms. Blanca Bayo  
Commission Clerk and Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RECEIVED: FPSC  
03 SEP 12 PM 3:46  
COMMISSION  
CLERK

Re: Docket No. 020071-WS; Application of Utilities, Inc. of Florida for a rate increase  
Our File No.: 30057.40

Dear Ms. Bayo:

Enclosed please find for filing in the above-referenced docket Utilities, Inc. of Florida's Notice of Filing Late-Filed Composite Exhibit No. 30 (Allocation Factors) with attachments.

Very truly yours,

Wayne L. Schiefelbein  
Of Counsel

VLL:jmt  
Enclosures

cc: Stephen Burgess, Esquire (w/enclosure) (via Hand Delivery)  
Rosanne Gervasi, Esquire (w/enclosure) (via Hand Delivery)

utilities, inc.\2002 rate case\psc clerk (bayo) letter of September 12

- AUS 1
- CAF 1
- CMP 3
- COM 1
- CTR 1
- ECR 1
- GCL 1
- OPC 1
- MMS 1
- SEC 1
- OTH 1

DOCUMENT NUMBER-DATE

08648 SEP 12 8

FPSC-COMMISSION CLERK

Ms. Blanca Bayo  
September 12, 2003  
Page 2

---

Ms. Blanca Bayo  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399  
HAND DELIVERY

Stephen C. Burgess, Esquire  
Associate Public Counsel  
Claude Pepper Building  
111 West Madison Street, Room 812  
Tallahassee, Florida 32399-1400

Mr. Steve Lubertozzi  
Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

David L. Orr, PE  
Regional Manager  
Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

Mr. Patrick Flynn  
Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

Rosanne Gervasi, Esquire  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399  
HAND DELIVERY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application of )  
UTILITIES, INC. OF FLORIDA )  
for a rate increase in Marion, Orange, )  
Pasco, Pinellas and Seminole Counties )

---

DOCKET NO. 020071-WS

NOTICE OF FILING

Applicant, UTILITIES, INC. OF FLORIDA, by and through its undersigned counsel, hereby gives notice of filing late-filed Composite Exhibit No. 30 (Allocation Factors).

Respectfully submitted on this  
12<sup>th</sup> day of September, 2003, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
600 S. North Lake Boulevard  
Suite 160  
Altamonte Springs, Florida 32701  
(407) 830-6331  
(407) 830-8522 Fax

By: *Yvonne L. Schiefelber*  
for MARTIN S. FRIEDMAN

DOCUMENT FILED  
18648 SEP 12 0  
FLORIDA PUBLIC SERVICE COMMISSION CLERK

407 830 8522 P.02

ROSE SUNDSTROM & BENTLEY

SEP-12-2003 13:11

Utilities, Inc. of Florida  
Docket No. 020071  
Composite Exhibit 36  
Allocation of Operating Expenses

A	
Income from Pasco County WFR, B-1: Includes GL expenses & allocated expenses:	
Operating Revenues:	422,988
O & M Expenses:	228,036
Depreciation:	64,149
CIAC Amortization:	(14,575)
PAA Amortization:	3,072
Taxes Other Than Income:	55,109
Provision for Income Taxes:	<u>39,814</u>
Operating Expenses:	372,604
Net Operating Income:	<u>50,382</u>

Income from Pasco County WFR, B-2: Includes GL expenses & allocated expenses:	
Operating Revenues:	285,709
O & M Expenses:	288,361
Depreciation:	30,432
CIAC Amortization:	(13,238)
PAA Amortization:	701
Taxes Other Than Income:	24,372
Provision for Income Taxes:	<u>(24,973)</u>
Operating Expenses:	259,674
Net Operating Income:	<u>33,095</u>

B	
Income from Pasco County Water Systems: Includes GL expenses only:	
Operating Revenues:	422,450
O & M Expenses:	104,477
Depreciation:	43,461
CIAC Amortization:	(14,575)
PAA Amortization:	3,072
Taxes Other Than Income:	13,957
Provision for Income Taxes:	<u>-</u>
Operating Expenses:	150,302
Net Operating Income:	<u>272,068</u>

Income from Pasco County Sewer Systems: Includes GL expenses only:	
Operating Revenues:	267,305
O & M Expenses:	107,303
Depreciation:	25,772
CIAC Amortization:	(13,238)
PAA Amortization:	701
Taxes Other Than Income:	3,627
Provision for Income Taxes:	<u>-</u>
Operating Expenses:	124,165
Net Operating Income:	<u>163,141</u>

Allocated Income for water: Column A minus Column B:	
Operating Revenues:	536
O & M Expenses:	121,558
Depreciation:	20,689
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	41,152
Provision for Income Taxes:	<u>39,814</u>
Operating Expenses:	222,212
Net Operating Income:	<u>(221,678)</u>

Allocated Income for sewer: Column A minus Column B:	
Operating Revenues:	(536)
O & M Expenses:	129,059
Depreciation:	4,680
CIAC Amortization:	(0)
PAA Amortization:	0
Taxes Other Than Income:	20,745
Provision for Income Taxes:	<u>(24,974)</u>
Operating Expenses:	129,509
Net Operating Income:	<u>(130,946)</u>

407 830 8522 P.03  
 DAY 430 BILL F.03.23

ROSE SUNDBLUM & BENTLEY  
 CONSULTANTS INC

SEP-12-2003 13:12  
 DAY 430 BILL F.03.23

ALLOCATED EXPENSES (FROM PAGE ONE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

To Wie Bar (Water):	
Operating Revenues:	27
O & M Expenses:	6,209
Depreciation:	1,057
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	-
Provision for Income Taxes:	<u>1,982</u>
Operating Expenses:	8,246
Net Operating Income:	<u>19,220</u>

To Wie Bar (Sewer):	
Operating Revenues:	(58)
O & M Expenses:	21,384
Depreciation:	115
CIAC Amortization:	(0)
PAA Amortization:	0
Taxes Other Than Income:	-
Provision for Income Taxes:	<u>(4,198)</u>
Operating Expenses:	18,021
Net Operating Income:	<u>(18,110)</u>

Number of Customers:	
Wie Bar (Water)	140
Wie Bar (Sewer)	170
Buena Vista	1,110
Summitree (Water)	881
Summitree (Sewer)	856
Orangewood	610

To Buena Vista:	
Operating Revenues:	217
O & M Expenses:	49,226
Depreciation:	8,378
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	17,562
Provision for Income Taxes:	<u>15,718</u>
Operating Expenses:	80,884
Net Operating Income:	<u>(60,657)</u>

To Summitree (Water):	
Operating Revenues:	172
O & M Expenses:	39,071
Depreciation:	6,649
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	13,939
Provision for Income Taxes:	<u>12,475</u>
Operating Expenses:	72,134
Net Operating Income:	<u>(71,962)</u>

To Summitree (Sewer):	
Operating Revenues:	(448)
O & M Expenses:	107,674
Depreciation:	3,904
CIAC Amortization:	(0)
PAA Amortization:	0
Taxes Other Than Income:	20,745
Provision for Income Taxes:	<u>(20,838)</u>
Operating Expenses:	111,488
Net Operating Income:	<u>(111,938)</u>

To Orangewood:	
Operating Revenues:	119
O & M Expenses:	27,052
Depreciation:	4,604
CIAC Amortization:	0
PAA Amortization:	0
Taxes Other Than Income:	9,651
Provision for Income Taxes:	<u>8,838</u>
Operating Expenses:	49,945
Net Operating Income:	<u>(49,826)</u>

SEP-12-2003 13:12  
26: 12 2003 16:0

ROSE SUNDSTROM & BENTLEY  
UTILITIES INC

407 830 8522 P.04  
047 420 0111 P.04/25

Utilities, Inc. of Florida  
Basket No. 020071  
Composite Exhibit 30  
Allocation of Operating Income Adjustments

Adjustments from Pasco County MFR, B-1:

Operating Revenues:	(14,716)
O & M Expenses	56,838
Depreciation:	3,216
CIAC Amortization	-
PAA Amortization:	(3,072)
Taxes Other Than Income:	(372)
Provision for Income Taxes:	<u>(48,881)</u>
Operating Expenses:	7,729
Net Operating Income:	<u><u>(22,445)</u></u>

Adjustments from Pasco County MFR, B-2:

Operating Revenues:	513
O & M Expenses:	9,658
Depreciation:	(2,565)
CIAC Amortization:	-
PAA Amortization:	(701)
Taxes Other Than Income:	113
Provision for Income Taxes:	<u>16,028</u>
Operating Expenses:	22,534
Net Operating Income:	<u><u>(22,021)</u></u>

ALLOCATED INCOME ADJUSTMENTS (FROM ABOVE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

<b>To WisBar (Water):</b>	
Operating Revenues	(152)
O & M Expenses:	2,100.07
Depreciation:	164
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	-
Provision for Income Taxes:	<u>12,497</u>
Operating Expenses:	571
Net Operating Income:	<u>(1,322)</u>
<b>To WisBar (Sewer):</b>	
Operating Revenues:	85
O & M Expenses:	1,500
Depreciation:	(425)
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	-
Provision for Income Taxes:	<u>2,659</u>
Operating Expenses:	3,831
Net Operating Income:	<u>(3,746)</u>

<b>Number of Customers:</b>	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buona Vista	1,110
Summitree (Water)	887
Summitree (Sewer)	856
Drangewood	610

<b>To Buona Vista:</b>	
Operating Revenues:	(5,859)
O & M Expenses:	23,017
Depreciation:	1,302
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	(159)
Provision for Income Taxes:	<u>(19,795)</u>
Operating Expenses:	4,365
Net Operating Income:	<u>(19,325)</u>

<b>To Summitree (Water):</b>	
Operating Revenues:	(4,730)
O & M Expenses:	18,969
Depreciation:	1,034
CIAC Amortization:	-
PAA Amortization:	(1,815)
Taxes Other Than Income:	(128)
Provision for Income Taxes:	<u>(15,711)</u>
Operating Expenses:	1,650
Net Operating Income:	<u>(6,890)</u>
<b>To Summitree (Sewer):</b>	
Operating Revenues:	428
O & M Expenses:	8,059
Depreciation:	(2,140)
CIAC Amortization:	-
PAA Amortization:	(701)
Taxes Other Than Income:	113
Provision for Income Taxes:	<u>13,372</u>
Operating Expenses:	18,703
Net Operating Income:	<u>(18,275)</u>

<b>To Drangewood:</b>	
Operating Revenues:	(3,275)
O & M Expenses:	12,649
Depreciation:	716
CIAC Amortization:	-
PAA Amortization:	(1,257)
Taxes Other Than Income:	(87)
Provision for Income Taxes:	<u>(19,978)</u>
Operating Expenses:	3,142
Net Operating Income:	<u>(4,417)</u>

407 830 8522 P.05

POSE SUHJSTROM & BENTLEY

SEP-12-2003 13:12

Utilities, Inc. of Florida  
Doc# 01 No. 020011  
Composite Exhibit 10  
Allocation of Rate Base

A		B			
Rate Base Calculations from Peace County WFR, A-1: Includes GI rate base and allocated rate base:		Rate Base from Peace County Water Systems: Includes GI rate base only		Allocated rate base for water: Includes A minus Column B:	
Utility Plant in Service:	1,497,474	Utility Plant in Service:	1,468,854	Utility Plant in Service:	231,820
Utility Land & Land Rights:	6,710	Utility Land & Land Rights:	6,710	Utility Land & Land Rights:	(6)
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	17,432	CWIP:	17,432	CWIP:	0
Less: A/D:	(608,176)	Less: A/D:	(682,012)	Less: A/D:	(146,184)
Less: C/M:	(466,708)	Less: C/M:	(466,968)	Less: C/M:	260
A/A of C/M:	166,118	A/A of C/M:	166,118	A/A of C/M:	(8)
Allocated Plant:	26,268	Allocated Plant:	-	Allocated Plant:	26,282
Working Capital Allowance:	28,264	Working Capital Allowance:	-	Working Capital Allowance:	28,256
<b>Total Rate Base:</b>	<b>871,069</b>	<b>Total Rate Base:</b>	<b>728,038</b>	<b>Total Rate Base:</b>	<b>147,493</b>
Rate Base Calculations from Peace County WFR, A-2: Includes GI rate base and allocated rate base:		Rate Base from Peace County Sewer Systems: Includes GI rate base only		Allocated rate base for sewer: Column A minus Column B:	
Utility Plant in Service:	1,048,840	Utility Plant in Service:	954,849	Utility Plant in Service:	92,161
Utility Land & Land Rights:	10,008	Utility Land & Land Rights:	10,008	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
CWIP:	683	CWIP:	486	CWIP:	1
Less: A/D:	(342,322)	Less: A/D:	(288,885)	Less: A/D:	(46,867)
Less: C/M:	(483,832)	Less: C/M:	(483,832)	Less: C/M:	-
A/A of C/M:	126,763	A/A of C/M:	126,763	A/A of C/M:	(2)
Allocated Plant:	8,202	Allocated Plant:	-	Allocated Plant:	8,202
Working Capital Allowance:	29,545	Working Capital Allowance:	-	Working Capital Allowance:	29,545
<b>Total Rate Base:</b>	<b>416,791</b>	<b>Total Rate Base:</b>	<b>333,740</b>	<b>Total Rate Base:</b>	<b>83,051</b>



ALLOCATED RATE BASE (FROM PAGE ONE) TO PASCO COUNTY S/US (BASED ON CUSTOMERS)

To Water (Water):	
Utility Plant In Service:	12,198
Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-
CWIP:	0
Less: A/D:	(7,166)
Less: CAC:	-
A/A of CAC:	-
Allocated Plant:	1,941
Working Capital Allowance:	1,442
<b>Total Rate Base:</b>	<b>7,517</b>

To Water (Sewer):	
Utility Plant In Service:	15,270
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	1
Less: A/D:	(7,764)
Less: CAC:	-
A/A of CAC:	-
Allocated Plant:	1,358
Working Capital Allowance:	4,895
<b>Total Rate Base:</b>	<b>13,261</b>

Number of Customers:	
Water (Water)	140
Water (Sewer)	170
Buena Vista	1,110
Summitville (Water)	881
Summitville (Sewer)	856
Orangewood	610

To Buena Vista:	
Utility Plant In Service:	76,719
Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-
CWIP:	0
Less: A/D:	(59,191)
Less: CAC:	151
A/A of CAC:	-
Allocated Plant:	18,635
Working Capital Allowance:	11,462
<b>Total Rate Base:</b>	<b>59,716</b>

To Summitville (Water):	
Utility Plant In Service:	76,760
Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-
CWIP:	0
Less: A/D:	(48,981)
Less: CAC:	81
A/A of CAC:	(0)
Allocated Plant:	8,441
Working Capital Allowance:	9,081
<b>Total Rate Base:</b>	<b>27,931</b>

To Summitville (Sewer):	
Utility Plant In Service:	76,891
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWIP:	-
Less: A/D:	(59,005)
Less: CAC:	-
A/A of CAC:	(0)
Allocated Plant:	6,840
Working Capital Allowance:	24,650
<b>Total Rate Base:</b>	<b>69,296</b>

To Orangewood:	
Utility Plant In Service:	53,148
Utility Land & Land Rights:	(0)
Less: Non-used & Useful Plant:	-
CWIP:	0
Less: A/D:	(32,528)
Less: CAC:	61
A/A of CAC:	(0)
Allocated Plant:	8,845
Working Capital Allowance:	6,289
<b>Total Rate Base:</b>	<b>26,815</b>

UDRites, Inc. of Florida  
Docket No. 020071  
Composite Exhibit 30  
Allocation of Rate Base Adjustments

Adjustments from Pasco County MFR, A-1:

Utility Plant in Service:	70,888
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CYMP:	178,502
Less: A/D:	(37,227)
Less: CIAC:	-
A/A of CIAC:	(15,880)
Allocated Plant:	-
Working Capital Allowance:	<u>215,908</u>
Total Adjustments to Rate Base:	<u><u>398,281</u></u>

Adjustments from Pasco County MFR, A-2:

Utility Plant in Service:	(56,382)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CYMP:	52,258
Less: A/D:	(37,729)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>225,865</u>
Total Adjustments to Rate Base:	<u><u>184,022</u></u>

407 830 8522 P.08

ROSE SUNDSTROM & BENTLEY

SEP-12-2003 13:12

407 830 8522 P.09  
047 470 0111 P.03/23

ROSE SUNDSTROM & BENTLEY  
UTILITIES INC

SEP-12-2003 13:12  
Jul 12 2003 12:01

ALLOCATED RATE BASE ADJUSTMENTS (FROM PAGE ONE) TO PASCO COUNTY SUBS (BASED ON CUSTOMERS)

<b>To WisBar (Water):</b>	
Utility Plant in Service:	3,610
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	-
Less: A/D:	(1,801)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>11,032</u>
<b>Total Adjustments to Rate Base:</b>	<u>12,741</u>

<b>To WisBar (Sewer):</b>	
Utility Plant in Service:	(8,342)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	52,288
Less: A/D:	(6,251)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>37,424</u>
<b>Total Adjustments to Rate Base:</b>	<u>74,099</u>

<b>Number of Customers:</b>	
Wis Bar (Water)	140
Wis Bar (Sewer)	170
Buena Vista	1,110
Summerlee (Water)	881
Summerlee (Sewer)	856
Orangewood	610

<b>To Buena Vista:</b>	
Utility Plant in Service:	28,826
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	115,841
Less: A/D:	(15,076)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>87,471</u>
<b>Total Adjustments to Rate Base:</b>	<u>216,853</u>

<b>To Summerlee (Water):</b>	
Utility Plant in Service:	22,720
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	-
Less: A/D:	(11,985)
Less: CIAC:	-
A/A of CIAC:	(21,085)
Allocated Plant:	-
Working Capital Allowance:	<u>69,425</u>
<b>Total Adjustments to Rate Base:</b>	<u>59,097</u>

<b>To Summerlee (Sewer):</b>	
Utility Plant in Service:	(47,040)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	-
Less: A/D:	(31,478)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>188,441</u>
<b>Total Adjustments to Rate Base:</b>	<u>100,823</u>

<b>To Orangewood:</b>	
Utility Plant in Service:	15,731
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	83,881
Less: A/D:	(8,285)
Less: CIAC:	-
A/A of CIAC:	(14,597)
Allocated Plant:	-
Working Capital Allowance:	<u>48,070</u>
<b>Total Adjustments to Rate Base:</b>	<u>104,539</u>

Utilities, Inc. of Florida  
 Docket No. 020076  
 Composite Exhibit 33  
 Allocation of Operating Expenses

A	
Income from Seminole County MFR, B-1: Includes GL expenses & allocated expenses	
Operating Revenues:	590,805
O & M Expenses:	367,269
Depreciation:	105,343
CIAC Amortization:	(24,109)
PAA Amortization:	84
Taxes Other Than Income:	99,401
Provision for Income Taxes:	<u>8,509</u>
Operating Expenses:	495,039
Net Operating Income:	<u>95,766</u>

Income from Seminole County MFR, B-2: Includes GL expenses & allocated expenses	
Operating Revenues:	386,850
O & M Expenses:	431,086
Depreciation:	51,967
CIAC Amortization:	(18,666)
PAA Amortization:	-
Taxes Other Than Income:	24,276
Provision for Income Taxes:	<u>(66,831)</u>
Operating Expenses:	423,812
Net Operating Income:	<u>(36,962)</u>

B	
Income from Seminole County Water Systems Includes GL expenses only	
Operating Revenues:	690,469
O & M Expenses:	81,493
Depreciation:	76,817
CIAC Amortization:	(24,109)
PAA Amortization:	-
Taxes Other Than Income:	1,489
Provision for Income Taxes:	<u>-</u>
Operating Expenses:	147,683
Net Operating Income:	<u>442,786</u>

Income from Seminole County Sewer Systems Includes GL expenses only	
Operating Revenues:	386,986
O & M Expenses:	280,364
Depreciation:	44,832
CIAC Amortization:	(18,666)
PAA Amortization:	-
Taxes Other Than Income:	127
Provision for Income Taxes:	<u>-</u>
Operating Expenses:	308,466
Net Operating Income:	<u>78,520</u>

Allocated Income for water Column A minus Column B	
Operating Revenues:	138
O & M Expenses:	276,257
Depreciation:	26,926
CIAC Amortization:	(0)
PAA Amortization:	84
Taxes Other Than Income:	57,913
Provision for Income Taxes:	<u>8,568</u>
Operating Expenses:	347,850
Net Operating Income:	<u>(347,214)</u>

Allocated Income for sewer Column A minus Column B	
Operating Revenues:	(138)
O & M Expenses:	150,702
Depreciation:	7,336
CIAC Amortization:	0
PAA Amortization:	-
Taxes Other Than Income:	24,149
Provision for Income Taxes:	<u>(86,831)</u>
Operating Expenses:	115,356
Net Operating Income:	<u>(115,492)</u>

ALLOCATED EXPENSES (FROM PAGE ONE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:	
Operating Revenues:	12
O & M Expenses:	29,457
Depreciation:	2,784
CIAC Amortization:	-
PAA Amortization:	7
Taxes Other Than Income:	-
Provision for Income Taxes:	557
Operating Expenses:	<u>26,785</u>
Net Operating Income:	<u>(26,774)</u>

To Weatherfield (Water):	
Operating Revenues:	98
O & M Expenses:	73,915
Depreciation:	9,711
CIAC Amortization:	-
PAA Amortization:	22
Taxes Other Than Income:	-
Provision for Income Taxes:	1,755
Operating Expenses:	<u>84,403</u>
Net Operating Income:	<u>(84,367)</u>

To Little Wekiva:	
Operating Revenues:	9
O & M Expenses:	8,359
Depreciation:	749
CIAC Amortization:	-
PAA Amortization:	2
Taxes Other Than Income:	2,631
Provision for Income Taxes:	151
Operating Expenses:	<u>9,893</u>
Net Operating Income:	<u>(9,890)</u>

To Weatherfield (Sewer):	
Operating Revenues:	(67)
O & M Expenses:	74,245
Depreciation:	5,461
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	-
Provision for Income Taxes:	(32,925)
Operating Expenses:	<u>46,781</u>
Net Operating Income:	<u>(46,848)</u>

Number of Customers:	
Oakland Shores	225
Weatherfield (Water)	769
Weatherfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Phillips Section	74
Crystal Lake	171
Ravenna Park/Incoln Heights (Water)	348
Ravenna Park/Incoln Heights (Sewer)	242
Bear Lake Manor	171
Janson	348
Trailwood Estates (Water)	304
Trailwoods Estates (Sewer)	298
Doddard Hills (Water)	187
Oakland Hills (Sewer)	186

<b>To Park Ridge:</b>	
Operating Revenues:	5
O & M Expenses:	10,529
Depreciation:	1,241
CIAC Amortization:	-
PAA Amortization:	3
Taxes Other Than Income:	-
Provision for Income Taxes:	250
Operating Expenses:	<u>12,024</u>
Net Operating Income:	<u>(12,013)</u>

<b>To Phillips Section:</b>	
Operating Revenues:	4
O & M Expenses:	7,715
Depreciation:	909
CIAC Amortization:	-
PAA Amortization:	2
Taxes Other Than Income:	-
Provision for Income Taxes:	183
Operating Expenses:	<u>8,809</u>
Net Operating Income:	<u>(8,805)</u>

<b>To Crystal Lake:</b>	
Operating Revenues:	9
O & M Expenses:	17,827
Depreciation:	2,101
CIAC Amortization:	-
PAA Amortization:	5
Taxes Other Than Income:	-
Provision for Income Taxes:	423
Operating Expenses:	<u>20,357</u>
Net Operating Income:	<u>(20,348)</u>

<b>To Ravenna Park/ Lincoln Heights (Water):</b>	
Operating Revenues:	18
O & M Expenses:	36,280
Depreciation:	4,276
CIAC Amortization:	-
PAA Amortization:	11
Taxes Other Than Income:	15,010
Provision for Income Taxes:	861
Operating Expenses:	<u>56,438</u>
Net Operating Income:	<u>(56,420)</u>

<b>To Ravenna Park/ Lincoln Heights (Sewer):</b>	
Operating Revenues:	(23)
O & M Expenses:	25,486
Depreciation:	1,874
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	24,148
Provision for Income Taxes:	(11,302)
Operating Expenses:	<u>40,207</u>
Net Operating Income:	<u>(40,230)</u>

**To Bear Lake Manor:**

Operating Revenues:	11
O & M Expenses:	
Depreciation	23,040
CIAC Amortization	2,715
PAA Amortization	-
Taxes Other Than Income	7
Provision for Income Taxes	9,532
Operating Expenses:	<u>35,441</u>
Net Operating Income:	<u><u>135,839</u></u>

**To Jensen:**

Operating Revenues:	13
O & M Expenses:	
Depreciation	25,050
CIAC Amortization	9,058
PAA Amortization	-
Taxes Other Than Income	8
Provision for Income Taxes	10,740
Operating Expenses:	<u>44,896</u>
Net Operating Income:	<u><u>140,959</u></u>

**To Trelwoods Estates (Water):**

Operating Revenues:	16
O & M Expenses:	
Depreciation	31,693
CIAC Amortization	-
PAA Amortization	-
Taxes Other Than Income	10
Provision for Income Taxes	-
Operating Expenses:	<u>32,455</u>
Net Operating Income:	<u><u>(32,439)</u></u>

**To Oakland Hills (Water):**

Operating Revenues:	10
O & M Expenses:	
Depreciation	19,495
CIAC Amortization	-
PAA Amortization	-
Taxes Other Than Income	6
Provision for Income Taxes	-
Operating Expenses:	<u>19,964</u>
Net Operating Income:	<u><u>(19,854)</u></u>

**To Trelwoods Estates (Sewer):**

Operating Revenues:	(28)
O & M Expenses:	
Depreciation	31,383
CIAC Amortization	-
PAA Amortization	-
Taxes Other Than Income	-
Provision for Income Taxes	(13,917)
Operating Expenses:	<u>17,466</u>
Net Operating Income:	<u><u>(17,494)</u></u>

**To Oakland Hills (Water):**

Operating Revenues:	(18)
O & M Expenses:	
Depreciation	19,598
CIAC Amortization	-
PAA Amortization	-
Taxes Other Than Income	-
Provision for Income Taxes	(8,987)
Operating Expenses:	<u>10,902</u>
Net Operating Income:	<u><u>(10,919)</u></u>

Utilities, Inc. of Florida  
 Docket No. 020071  
 Composite Exhibit 30  
 Allocation of Operating Income Adjustments

Adjustments from Escambia County MFR, B-1:

Operating Revenues:	10,986
O & M Expenses:	43,711
Depreciation:	23,800
CIAC Amortization:	-
PAA Amortization:	(84)
Taxes Other Than Income:	3,153
Provision for Income Taxes:	<u>(15,127)</u>
Operating Expenses:	55,453
Net Operating Income:	<u>(33,467)</u>

Adjustments from Seminole County MFR, B-2:

Operating Revenues:	11,896
O & M Expenses:	123,894
Depreciation:	(24,250)
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	1,826
Provision for Income Taxes:	<u>(36,942)</u>
Operating Expenses:	68,927
Net Operating Income:	<u>(57,831)</u>



ALLOCATED INCOME ADJUSTMENTS (FROM ABOVE) TO SEMINOLE COUNTY SUBS (BASED ON CUSTOMERS)

<p>To Oakland Shores: Operating Revenue: 1,442</p> <p>O &amp; M Expenses: 3,731 Depreciation: 2,480 CIAC Amortization: - PAA Amortization: (7) Taxes Other Than Income: - Provision for Income Taxes: (1,284) Operating Expenses: 4,905</p> <p>Net Operating Income: <u>(3,459)</u></p>	<p>To Weatherfield (Water): Operating Revenue: 4,544</p> <p>O &amp; M Expenses: 11,695 Depreciation: 7,518 CIAC Amortization: - PAA Amortization: (22) Taxes Other Than Income: - Provision for Income Taxes: (4,057) Operating Expenses: 15,441</p> <p>Net Operating Income: <u>(10,897)</u></p>	<p>To Little Wekiva: Operating Revenue: 391</p> <p>O &amp; M Expenses: 1,005 Depreciation: 672 CIAC Amortization: - PAA Amortization: (7) Taxes Other Than Income: 219 Provision for Income Taxes: (348) Operating Expenses: 1,547</p> <p>Net Operating Income: <u>(1,156)</u></p>
---	---	--

<p>To Weatherfield (Sewer): Operating Revenue: 5,861</p> <p>O &amp; M Expenses: 21,038 Depreciation: (16,853) CIAC Amortization: - PAA Amortization: - Taxes Other Than Income: - Provision for Income Taxes: (18,200) Operating Expenses: 24,785</p> <p>Net Operating Income: <u>(18,924)</u></p>
--

Number of Customers:	
Oakland Shores	225
Weatherfield (Water)	709
Weatherfield (Sewer)	705
Little Wekiva	61
Park Ridge	101
Phillips Section	74
Cypress Lake	177
Ravenna Park/Lincoln Heights (Water)	348
Ravenna Park/Lincoln Heights (Sewer)	242
Best Lake Section	177
Jensen	348
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	298
Oakland Hills (Water)	187
Oakland Hills (Sewer)	186

To Paris Ridge:	
Operating Revenues	547
O & M Expenses	1,558
Depreciation:	1,113
CIAC Amortization:	-
PAA Amortization:	(3)
Taxes Other Than Income:	-
Provision for Income Taxes:	(577)
Operating Expenses:	<u>2,200</u>
Net Operating Income:	<u>(1,562)</u>

To Phillips Section:	
Operating Revenues	474
O & M Expenses:	1,221
Depreciation:	818
CIAC Amortization:	-
PAA Amortization:	(2)
Taxes Other Than Income:	-
Provision for Income Taxes:	(422)
Operating Expenses:	<u>1,612</u>
Net Operating Income:	<u>(1,137)</u>

To Crystal Lake:	
Operating Revenues:	1,085
O & M Expenses:	2,821
Depreciation:	1,985
CIAC Amortization:	-
PAA Amortization:	(5)
Taxes Other Than Income:	-
Provision for Income Taxes:	(975)
Operating Expenses:	<u>3,714</u>
Net Operating Income:	<u>(2,629)</u>

To Ravenna Park/Incoln Heights (Water):	
Operating Revenues:	2,203
O & M Expenses:	5,740
Depreciation:	3,835
CIAC Amortization:	-
PAA Amortization:	(11)
Taxes Other Than Income:	1,248
Provision for Income Taxes:	(1,955)
Operating Expenses:	<u>8,827</u>
Net Operating Income:	<u>(6,597)</u>

To Ravenna Park/Incoln Heights (Sewer):	
Operating Revenues:	2,012
O & M Expenses:	20,952
Depreciation:	(6,197)
CIAC Amortization:	-
PAA Amortization:	-
Taxes Other Than Income:	1,825
Provision for Income Taxes:	(5,247)
Operating Expenses:	<u>18,333</u>
Net Operating Income:	<u>(8,221)</u>

Seminole Attraction - Operating Income Adjustments

To Bear Lake Water:		To Jensen:		To Trailroads Estates (Water):		To Oakland Hills (Water):	
Operating Revenues:	1,416	Operating Revenues:	1,596	Operating Revenues:	1,948	Operating Revenues:	3,199
O & M Expenses:	3,845	O & M Expenses:	4,107	O & M Expenses:	5,014	O & M Expenses:	3,085
Depreciation:	2,436	Depreciation:	2,745	Depreciation:	-	Depreciation:	-
CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-	CIAC Amortization:	-
PAA Amortization:	[7]	PAA Amortization:	[8]	PAA Amortization:	[10]	PAA Amortization:	(0)
Taxes Other Than Income:	793	Taxes Other Than Income:	893	Taxes Other Than Income:	-	Taxes Other Than Income:	-
Provision for Income Taxes:	<u>(1,262)</u>	Provision for Income Taxes:	<u>(1,423)</u>	Provision for Income Taxes:	<u>(1,735)</u>	Provision for Income Taxes:	<u>(1,052)</u>
Operating Expenses:	5,608	Operating Expenses:	8,315	Operating Expenses:	3,282	Operating Expenses:	2,011
Net Operating Income:	<u>(4,192)</u>	Net Operating Income:	<u>(4,720)</u>	Net Operating Income:	<u>(1,321)</u>	Net Operating Income:	<u>(813)</u>
				To Trailroads Estates (Sewer):		To Oakland Hills (Sewer):	
				Operating Revenues:	2,477	Operating Revenues:	1,546
				O & M Expenses:	25,800	O & M Expenses:	18,104
				Depreciation:	-	Depreciation:	-
				CIAC Amortization:	-	CIAC Amortization:	-
				PAA Amortization:	-	PAA Amortization:	-
				Taxes Other Than Income:	-	Taxes Other Than Income:	-
				Provision for Income Taxes:	<u>(7,893)</u>	Provision for Income Taxes:	<u>(4,902)</u>
				Operating Expenses:	18,107	Operating Expenses:	11,302
				Net Operating Income:	<u>(15,630)</u>	Net Operating Income:	<u>(9,756)</u>

Samuels Allocations - Operating Income Adjustments

Utilities, Inc. of Florida  
 Docket No. 026071  
 Composite Exhibit 00  
 Allocation of Rate Base

A	
Rate Base Calculation from Seminole County WFR, A-1: Includes GL rate base and allocated rate base	
Utility Plant in Service	2,415,090
Utility Land & Land Rights	13,778
Less: Non-used & Useful Plant	-
CWP:	209,593
Less: A/D:	(1,159,109)
Less: CIAC	(737,162)
A/A of CIAC:	497,972
Allocated Plant:	21,928
Working Capital Allowance:	<u>45,670</u>
<b>Total Rate Base</b>	<b><u>1,303,261</u></b>

Rate Base Calculation from Seminole County WFR, A-2: Includes GL rate base and allocated rate base	
Utility Plant in Service	3,107,924
Utility Land & Land Rights	117,291
Less: Non-used & Useful Plant	-
CWP:	23,428
Less: A/D:	(813,024)
Less: CIAC	(610,051)
A/A of CIAC:	389,552
Allocated Plant	11,765
Working Capital Allowance:	<u>53,883</u>
<b>Total Rate Base</b>	<b><u>2,280,488</u></b>

B	
Rate Base from Seminole County Water Systems: Includes GL rate base only	
Utility Plant in Service	2,638,058
Utility Land & Land Rights	16,778
Less: Non-used & Useful Plant	-
CWP:	-
Less: A/D:	(962,448)
Less: CIAC	(740,562)
A/A of CIAC:	487,272
Allocated Plant	-
Working Capital Allowance:	<u>-</u>
<b>Total Rate Base</b>	<b><u>1,449,096</u></b>

Rate Base from Seminole County Sewer Systems: Includes GL rate base only	
Utility Plant in Service	2,512,452
Utility Land & Land Rights	117,891
Less: Non-used & Useful Plant	-
CWP:	233,031
Less: A/D:	(850,567)
Less: CIAC	(610,051)
A/A of CIAC:	389,552
Allocated Plant	-
Working Capital Allowance:	<u>-</u>
<b>Total Rate Base</b>	<b><u>1,931,408</u></b>

Allocated rate base for water: Column A minus Column B:	
Utility Plant in Service	(122,968)
Utility Land & Land Rights	0
Less: Non-used & Useful Plant	-
CWP:	209,593
Less: A/D:	(803,660)
Less: CIAC	3,400
A/A of CIAC:	0
Allocated Plant	21,928
Working Capital Allowance:	<u>45,670</u>
<b>Total Rate Base</b>	<b><u>(145,395)</u></b>

Allocated rate base for sewer: Column A minus Column B:	
Utility Plant in Service	595,471
Utility Land & Land Rights	0
Less: Non-used & Useful Plant	-
CWP:	(209,593)
Less: A/D:	(452,467)
Less: CIAC	(0)
A/A of CIAC:	0
Allocated Plant	11,765
Working Capital Allowance:	<u>53,883</u>
<b>Total Rate Base</b>	<b><u>258,069</u></b>

ALLOCATED RATE BASE (FROM ABOVE) TO SEAHOLE COUNTY SUBS (BASED ON CUSTOMERS)

To Oakland Shores:	
Utility Plant in Service:	(12,815)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CAIP:	17,795.03
Less: A/D:	(31,646)
Less: CIAC:	364
A/A of CIAC:	0
Allocated Plant:	1,853
Working Capital Allowance:	3,903
<b>Total Rate Base:</b>	<b>(20,554)</b>

To Weatherfield (Water):	
Utility Plant in Service:	(40,081)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CAIP:	56,076
Less: A/D:	(39,720)
Less: CIAC:	1,116
A/A of CIAC:	0
Allocated Plant:	6,840
Working Capital Allowance:	12,239
<b>Total Rate Base:</b>	<b>(64,769)</b>

To Little Wekiva:	
Utility Plant in Service:	(3,474)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CAIP:	4,625
Less: A/D:	(8,580)
Less: CIAC:	66
A/A of CIAC:	-
Allocated Plant:	502
Working Capital Allowance:	1,058
<b>Total Rate Base:</b>	<b>(5,573)</b>

To Weatherfield (Sewer):	
Utility Plant in Service:	443,302
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CAIP:	(209,593)
Less: A/D:	(120,950)
Less: CIAC:	-
A/A of CIAC:	-
Allocated Plant:	5,806.03
Working Capital Allowance:	28,546.13
<b>Total Rate Base:</b>	<b>145,112</b>

Number of Customers:	
Oakland Shores	225
Weatherfield (Water)	708
Weatherfield (Sewer)	706
Little Wekiva	61
Fish Ridge	101
Phillips Section	74
Crystal Lake	171
Ravenna Park/Lincoln Heights (Water)	348
Ravenna Park/Lincoln Heights (Sewer)	242
Bear Lake Manor	171
Jensen	346
Trailwoods Estates (Water)	304
Trailwoods Estates (Sewer)	288
Oakland Hills (Water)	187
Oakland Hills (Sewer)	188

<b>To Park Ridge:</b>	
Utility Plant in Service:	(5,762)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	7,988
Less: AD:	(14,205)
Less: CIAC:	159
AVA of CIAC:	-
Allocated Plant:	822
Working Capital Allowance:	1,752
<b>Total Rate Base:</b>	<u>(9,227)</u>

<b>To Phillips Section:</b>	
Utility Plant in Service:	(4,215)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	5,853
Less: AD:	(10,406)
Less: CIAC:	117
AVA of CIAC:	-
Allocated Plant:	810
Working Capital Allowance:	1,284
<b>Total Rate Base:</b>	<u>(6,740)</u>

<b>To Crystal Lake:</b>	
Utility Plant in Service:	(8,738)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	13,525
Less: AD:	(24,051)
Less: CIAC:	288
AVA of CIAC:	-
Allocated Plant:	1,488
Working Capital Allowance:	2,856
<b>Total Rate Base:</b>	<u>(15,621)</u>

<b>To Revenue Park/Incoln Heights (Water):</b>	
Utility Plant in Service:	(19,820)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CWP:	27,524
Less: AD:	(48,948)
Less: CIAC:	548
AVA of CIAC:	-
Allocated Plant:	2,868
Working Capital Allowance:	6,037
<b>Total Rate Base:</b>	<u>(31,791)</u>

<b>To Revenue Park/Incoln Heights (Sewer):</b>	
Utility Plant in Service:	152,169.04
Utility Land & Land Rights:	-
Less: Non used & Useful Plant:	-
CWP:	-
Less: AD:	(41,517.55)
Less: CIAC:	-
AVA of CIAC:	-
Allocated Plant:	1,983
Working Capital Allowance:	9,112
<b>Total Rate Base:</b>	<u>121,757</u>

Semipara Allocations - Rate Base

<b>To Bear Lake Manor:</b>		<b>To Jensen:</b>		<b>To Trailwoods Estates:</b>		<b>To Oakland Hills:</b>	
Utility Plant in Service:	(12,587)	Utility Plant in Service:	(14,182)	Utility Plant in Service:	-	Utility Plant in Service:	-
Utility Land & Land Rights:	-	Utility Land & Land Rights:	-	Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
GWP:	17,479	GWP:	19,894	GWP:	24,043.86	GWP:	14,250.15
Less: A/D:	(31,083)	Less: A/D:	(35,621)	Less: A/D:	-	Less: A/D:	-
Less: CIAC:	348	Less: CIAC:	392	Less: CIAC:	-	Less: CIAC:	-
A/A of CIAC:	-	A/A of CIAC:	-	A/A of CIAC:	-	A/A of CIAC:	-
Allocated Plant:	1,820	Allocated Plant:	2,051	Allocated Plant:	2,504.04	Allocated Plant:	1,540.32
Working Capital Allowance:	<u>3,834</u>	Working Capital Allowance:	<u>4,319</u>	Working Capital Allowance:	<u>5,273.54</u>	Working Capital Allowance:	<u>3,243.82</u>
<b>Total Rate Base:</b>	<u>(20,189)</u>	<b>Total Rate Base:</b>	<u>(22,747)</u>	<b>Total Rate Base:</b>	<u>31,521</u>	<b>Total Rate Base:</b>	<u>19,574</u>
				<b>To Trailwoods Estates (Sewer):</b>		<b>To Oakland Hills (Sewer):</b>	
				Utility Plant in Service:	-	Utility Plant in Service:	-
				Utility Land & Land Rights:	-	Utility Land & Land Rights:	-
				Less: Non-used & Useful Plant:	-	Less: Non-used & Useful Plant:	-
				GWP:	-	GWP:	-
				Less: A/D:	-	Less: A/D:	-
				Less: CIAC:	-	Less: CIAC:	-
				A/A of CIAC:	-	A/A of CIAC:	-
				Allocated Plant:	2,434	Allocated Plant:	1,538
				Working Capital Allowance:	<u>11,221</u>	Working Capital Allowance:	<u>7,004</u>
				<b>Total Rate Base:</b>	<u>13,675</u>	<b>Total Rate Base:</b>	<u>9,535</u>

Serrano Allocations - Rate Base

Utilities, Inc. of Florida  
 Docket No. 020071  
 Composite Exhibit 30  
 Allocation of Rate Base Adjustments

Adjustments from Seminole County MFR, A-1:

Utility Plant in Service:	523,060
Utility Land & Land Rights	-
Less: Non-used & Useful Plant	-
OWP:	178,154
Less: A/D:	70,111
Less: CIAC	(1,463)
MA of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>351,422</u>
Total Rate Base:	<u>1,121,373</u>

Adjustments from Seminole County MFR, A-2:

Utility Plant in Service:	(532,959)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	228,214
Less: A/D:	95,888
Less: CIAC	-
MA of CIAC:	59,721
Allocated Plant:	-
Working Capital Allowance:	<u>411,924</u>
Total Rate Base:	<u>201,750</u>



ALLOCATED RATE BASE ADJUSTMENTS (FROM ABOVE) TO SEMIHOLE COUNTY SUBS (BASED BY CUSTOMERS)

To Oakland Shores:	
Utility Plant in Service:	54,513
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWIP:	15,126
Less: A/D:	7,357
Less: CIAC:	(148)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	29,338
<b>Total Rate Base:</b>	<b>108,638</b>

To Weatherfield (Water):	
Utility Plant in Service:	121,776
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWIP:	47,685
Less: A/D:	23,024
Less: CIAC:	(460)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	94,024
<b>Total Rate Base:</b>	<b>336,028</b>

To Little Wabigo:	
Utility Plant in Service:	14,729
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWIP:	4,101
Less: A/D:	1,931
Less: CIAC:	(40)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	3,082
<b>Total Rate Base:</b>	<b>28,911</b>

To Park Ridge:	
Utility Plant in Service:	24,470
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWIP:	6,790
Less: A/D:	3,280
Less: CIAC:	(65)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	13,958
<b>Total Rate Base:</b>	<b>47,868</b>

To Weatherfield (Sewer):	
Utility Plant in Service:	(380,765)
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWIP:	226,214
Less: A/D:	27,462
Less: CIAC:	-
A/A of CIAC:	44,480
Allocated Plant:	-
Working Capital Allowance:	202,933
<b>Total Rate Base:</b>	<b>104,311</b>

Number of Customers:	
Oakland Shores	225
Weatherfield (Water)	700
Weatherfield (Sewer)	705
Little Wabigo	61
Park Ridge	101
Phillips Section	74
Crystal Lake	171
Havenna Park/Lincoln Heights (Water)	346
Havenna Park/Lincoln Heights (Sewer)	242
Real Lake Marcy	171
Jensen	348
Trethewoods Estates (Water)	304
Trethewoods Estates (Sewer)	298
Oakland Hills (Water)	187
Oakland Hills (Sewer)	186

To Phillips Section:	
Utility Plant in Service:	17,929
Utility Lead & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	4,975
Less: A/D:	2,403
Less: CIAC:	(48)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>9,813</u>
<b>Total Rate Base:</b>	<b><u>36,022</u></b>

To Crystal Lake:	
Utility Plant in Service:	41,430
Utility Lead & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	11,496
Less: A/D:	5,553
Less: CIAC:	(111)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>22,877</u>
<b>Total Rate Base:</b>	<b><u>81,345</u></b>

To Ravenna Park/Unions Heights (Water):	
Utility Plant in Service:	84,313
Utility Lead & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	23,395
Less: A/D:	11,391
Less: CIAC:	(726)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>46,150</u>
<b>Total Rate Base:</b>	<b><u>164,044</u></b>

To Bear Lake Manor:	
Utility Plant in Service:	53,544
Utility Lead & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	14,857
Less: A/D:	7,127
Less: CIAC:	(143)
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>29,008</u>
<b>Total Rate Base:</b>	<b><u>104,742</u></b>

To Ravenna Park/Unions Heights (Sewer):	
Utility Plant in Service:	(130,124)
Utility Lead & Land Rights:	-
Less: Non-used & Useful Plant:	-
OWP:	-
Less: A/D:	9,127
Less: CIAC:	-
A/A of CIAC:	15,261
Allocated Plant:	-
Working Capital Allowance:	<u>89,692</u>
<b>Total Rate Base:</b>	<b><u>(41,345)</u></b>

Seminole Allocations - Rate Base Adjustments

To Jensen:	
Utility Plant in Service	60,327
Utility Land & Land Rights	-
Less: Non-used & Useful Plant	-
CMP	18,740
Less: A/D:	8,866
Less: CIAC	(181)
A/A of CIAC:	-
Allocated Plant	-
Working Capital Allowance:	<u>93,021</u>
Total Rate Base:	<u>115,013</u>

To Trailwoods Estates (Water):	
Utility Plant in Service	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant	-
CMP:	20,437
Less: A/D	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>40,315</u>
Total Rate Base:	<u>60,752</u>

To Trailwoods Estates (Sewer):	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CMP:	-
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>85,782</u>
Total Rate Base:	<u>85,782</u>

To Oakland Hills (Water):	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CMP:	12,572
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>14,789</u>
Total Rate Base:	<u>37,371</u>

To Oakland Hills (Sewer):	
Utility Plant in Service:	-
Utility Land & Land Rights:	-
Less: Non-used & Useful Plant:	-
CMP:	-
Less: A/D:	-
Less: CIAC	-
A/A of CIAC:	-
Allocated Plant:	-
Working Capital Allowance:	<u>53,541</u>
Total Rate Base:	<u>53,541</u>

Sanicola Allocations - Rate Base Adjustments