

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

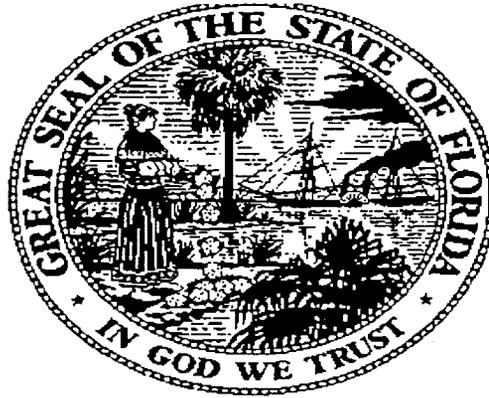
OF

Utilities, Inc. of Florida - Marion County

Exact Legal Name of Utility

VOLUME I A

(VOLUMES 1 A thru 1 E)



FOR THE

Test Year Ended: 12/31/05

EXHIBIT 1

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

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

INDEX

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 677,507	\$ 36,978 (A)	\$ 714,485	A-5, A-3
2					
3	Utility Land & Land Rights	17,082	-	17,082	A-5, A-3
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7, A-3
6					
7	Construction Work in Progress	39,336	(39,336) (C)	-	-
8					
9	Less: Accumulated Depreciation	(299,941)	(31,750) (D)	(331,691)	A-9, A-3
10					
11	Less: CIAC	(151,110)	-	(151,110)	A-12
12					
13	Accumulated Amortization of CIAC	61,322	-	61,322	A-14
14					
15	Acquisition Adjustments	-	-	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	-	-	-
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	-	126,774 (E)	126,774	A-17, A-3
22					
23	Total Rate Base	<u>\$ 344,196</u>	<u>\$ 92,666</u>	<u>\$ 436,862</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 165,388	\$ 3,180 (A)	\$ 168,568	A-6, A-3
2					
3	Utility Land & Land Rights	10,800	-	10,800	A-6
4					
5	Less: Non-Used & Useful Plant (net)	-	(26,707) (B)	(26,707)	A-7, A-3
6					
7	Construction Work in Progress	-	-	-	-
8					
9	Less: Accumulated Depreciation	(44,567)	(106) (D)	(44,673)	A-10, A-3
10					
11	Less: CIAC	(1,938)	-	(1,938)	A-12
12					
13	Accumulated Amortization of CIAC	174	-	174	A-14
14					
15	Acquisition Adjustments	-	-	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	-	-	-
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	-	35,879 (E)	35,879	A-17
22					
23	Total Rate Base	\$ 129,857	\$ 12,246	\$ 142,103	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Docket No.: 060253-WS
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant</u>		
2	(1) Utility Plant in Service		
3	(a) Account 311.2		
4	Actual and Estimated plant additions to 7/15/06 - System 630	\$ 4,709	
5			
6	(b) Account 333.4		
7	Actual and Estimated plant additions to 7/15/06 - Systems 630 & 635	5,581	
8			
9	(c) Account 363.2		
10	Actual and Estimated plant additions to 7/15/06 - System 635		3,180
11			
12	(d) Account 330.4	26,688	
13	To correct duplication of entries made on 12/05 when recording previous rate case adjustments		
14			
15	Total plant additions	<u>36,978</u>	<u>3,180</u>
16			
17	<u>(B) Non-used and Useful Plant in Service</u>		
18	(1) Account 380.4		
19	(a) To adjust sewer treatment plant to 31.35% non-used and useful		(31,089)
20			
21	(b) To adjust associated Accumulated Depreciation to 31.35 % non-used & useful		4,382
22	Net Non-Used & Useful Adjustment		<u>(26,707)</u>
23			
24	<u>(C) Construction Work in Progress</u>		
25	To remove from rate base average construction work in process	(39,336)	
26			
27	Total construction work in progress	<u>(39,336)</u>	<u>0</u>
28			
29	<u>(D) Accumulated Depreciation</u>		
30	<u>(1) Accumulated Depreciation for Pro Forma Utility Plant in Service</u>		
31	(a) Accumulated Depreciation for Account 311.2		
32	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 630	235	
33			
34	(b) Accumulated Depreciation for Account 333.4		
35	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 630 & 635	139	
36			
37	(c) Accumulated Depreciation for Account 363.2		
38	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 635		106
39			
40	(d) Accumulated Depreciation for Account 1083042		
41	To correct duplication of entries made on 12/05 when recording previous rate case adjustments	26,688	
42	To correct duplication of entries made on 12/05 when recording previous rate case adjustments	4,688	
43	Total correction to Account 1083042	31,376	
44			
45	Total Accumulated Depreciation	<u>31,750</u>	<u>106</u>
46			
47	<u>(E) Working Capital</u>		
48	Per Schedule A-17	\$ 126,774	\$ 35,879

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-4
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/01	\$ 667,367	\$ 167,488
2	Additions	\$ 53,465	\$ 1,178
3	Retirements	\$ (10,617)	
4	Adjustments		
5			
6	Balance 12/31/02	\$ 710,215	\$ 168,666
7	Additions	\$ 19,608	\$ 3,823
8	Retirements	\$ (2,193)	
9	Adjustments		
10			
11	Balance 12/31/03	\$ 727,630	\$ 172,489
12	Additions	22,539	4,284
13	Retirements	(4,485)	(1,844)
14	Adjustments		
15			
16	Balance 12/31/04 (see note 1)	\$ 745,684	\$ 174,929
17	Additions	(29,165)	(854)
18	Retirements	(11,749)	(1,693)
19	Adjustments - (Rounding)	(2)	(1)
20			
21	Balance 12/31/05 - Marion (see note 1)	\$ 704,768	\$ 172,381
22	Allocation UIF common assets (see note 1.)	50,411	6,368
23	Adjustments		
24			
25	Balance	\$ 755,179	\$ 178,749
26			
27	Note:		
28	1. Above schedule includes Allocation of UIF Common Assets not included in the Utility Plant Accounts Schedules in the 2005 Annual Report.		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average Bal.	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	440		440		
3	302.1 Franchises	-		-		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	4,467		4,467		
7	304.2 Structures & Improvements	54,489		54,489		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	34,493		34,493		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	1,371		1,371		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	83,022	4,709	87,731		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	4,349		4,349		
19	320.3 Water Treatment Equipment	15,556		15,556		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-		-		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	38,310	26,688	64,998		
25	331.4 Transm. & Distribution Mains	239,799		239,799		
26	333.4 Services	96,830	5,581	102,411		
27	334.4 Meters & Meter Installations	40,162		40,162		
28	335.4 Hydrants	22,165		22,165		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	12,615		12,615		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	1,085		1,085		
34	341.5 Transportation Equipment	7,019		7,019		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	6,440		6,440		
37	344.5 Laboratory Equipment	1,282		1,282		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	(11,465)		(11,465)		
42	SUB-TOTAL	\$ 652,429	\$ 36,978	\$ 689,407	n/a	n/a
43	348.5 Other Tangible Plant - Allocation of UIF common assets - 5.7% Water	42,160		42,160		
44	TOTAL	\$ 694,589	\$ 36,978	\$ 731,567	\$ -	\$ -

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

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

Schedule: A-5
Page 2 of 2
Preparer: Steven M. Lubertozz
Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2a) Per Books Prior Year Dec	(2b) Prior Rate Case Adjustments	(2c) Adjusted Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization	2,895	(2,455)	440	440	440	440	440	440	440	440	440	440	440	440	440	440
3	302.1 Franchises																
4	339.1 Other Plant & Misc. Equipment																
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights	-	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467
7	304.2 Structures & Improvements	67,720	(13,247)	54,473	54,473	54,473	54,545	54,545	54,545	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,489
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	33,985	-	33,985	33,985	33,985	34,371	34,371	34,371	34,755	34,755	34,755	34,755	34,755	34,755	34,814	34,493
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains		1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	80,213	(2,343)	77,870	77,870	78,630	79,429	79,429	80,088	82,493	82,493	82,493	82,493	82,493	82,493	111,016	83,022
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights																
18	304.3 Structures & Improvements	4,273	-	4,273	4,273	4,273	4,273	4,273	4,273	4,415	4,415	4,415	4,415	4,415	4,415	4,415	4,349
19	320.3 Water Treatment Equipment	14,536	(332)	14,204	14,204	14,204	14,204	14,204	14,204	14,204	14,204	14,204	14,204	14,204	14,204	31,782	15,556
20	339.3 Other Plant & Misc. Equipment																
21	TRANSMISSION & DISTRIBUTION PLANT																
22	303.4 Land & Land Rights																
23	304.4 Structures & Improvements																
24	330.4 Distr. Reservoirs & Standpipes	94,131	(56,975)	37,156	37,156	37,156	37,156	37,156	38,753	38,753	38,753	38,753	38,753	38,753	39,862	39,862	38,310
25	331.4 Transm. & Distribution Mains	220,536	19,052	239,588	239,588	239,588	239,789	239,789	239,789	239,759	239,759	239,759	239,759	239,759	239,759	240,703	239,799
26	333.4 Services	98,492	(3,529)	94,963	94,963	94,963	95,958	97,213	97,213	97,270	97,270	97,270	97,270	97,270	98,437	98,732	96,830
27	334.4 Meters & Meter Installations	42,037	(3,051)	38,986	38,986	38,986	39,192	38,841	38,841	40,361	40,361	40,361	40,361	40,361	40,361	46,102	40,162
28	335.4 Hydrants	22,165	-	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165	22,165
29	339.4 Other Plant & Misc. Equipment																
30	GENERAL PLANT																
31	303.5 Land & Land Rights	12,615	-	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615	12,615
32	304.5 Structures & Improvements																
33	340.5 Office Furniture & Equipment	895	1,016	1,911	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,085
34	341.5 Transportation Equipment	28,909	4,795	33,704	4,795	4,795	4,795	4,795	4,795	4,795	4,795	4,795	4,795	4,795	4,795	4,795	7,019
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment	5,647	-	5,647	5,647	5,647	5,647	5,647	5,647	5,647	7,366	7,366	7,366	7,366	7,366	7,366	6,440
37	344.5 Laboratory Equipment	1,282	-	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282
38	345.5 Power Operated Equipment																
39	346.5 Communication Equipment																
40	347.5 Miscellaneous Equipment																
41	348.5 Other Tangible Plant	15,353	(12,646)	2,707	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(12,646)	(11,465)
42																	
43	SUB-TOTAL	\$ 745,882	\$ (63,877)	\$ 681,805	\$ 636,648	\$ 637,408	\$ 640,067	\$ 640,971	\$ 643,227	\$ 647,634	\$ 649,353	\$ 649,353	\$ 649,353	\$ 649,353	\$ 651,629	\$ 704,768	\$ 652,429
44																	
45	Allocation of UIF common assets - 5.7% Water	\$ (4,209)		\$ (4,209)	\$ 42,205	\$ 44,484	\$ 45,368	\$ 43,585	\$ 43,570	\$ 43,717	\$ 42,247	\$ 47,902	\$ 48,919	\$ 49,837	\$ 50,045	\$ 50,411	\$ 42,160
46																	
47	TOTAL	\$ 741,473	\$ (63,877)	\$ 677,596	\$ 678,853	\$ 681,892	\$ 685,435	\$ 684,556	\$ 686,797	\$ 691,351	\$ 691,600	\$ 697,255	\$ 698,272	\$ 699,190	\$ 701,674	\$ 755,179	\$ 694,589
48																	
49																	
50	Notes:																
51	1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																
52	2. Allocation of UIF common assets are not reflected in the 2005 Annual Report.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	-		-		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	-		-		
9	361.2 Collection Sewers - Gravity	58,563		58,563		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	532	3,180	3,712		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	366.2 Reuse Services	-		-		
15	367.2 Reuse Meters and Meter Installations	-		-		
16	389.2 Other Plant & Misc. Equipment	-		-		
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	-		-		
19	354.3 Structures & Improvements	-		-		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	611		611		
22	374.3 Reuse Distribution Reservoirs	-		-		
23	375.3 Reuse Transmission & Distribution	-		-		
24	389.3 Other Plant & Misc. Equipment	-		-		
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights	10,800		10,800		
27	354.4 Structures & Improvements	-		-		
28	380.4 Treatment & Disposal Equipment	99,168		99,168	31.35%	\$ 31,089
29	381.4 Plant Sewers	-		-		
30	382.4 Outfall Sewer Lines	-		-		
31	389.4 Other Plant & Misc. Equipment	-		-		
32	GENERAL PLANT					
33	353.7 Land & Land Rights	-		-		
34	354.7 Structures & Improvements	-		-		
35	390.7 Office Furniture & Equipment	808		808		
36	391.7 Transportation Equipment	-		-		
37	392.7 Stores Equipment	-		-		
38	393.7 Tools, Shop & Garage Equipment	-		-		
39	394.7 Laboratory Equipment	-		-		
40	395.7 Power Operated Equipment	-		-		
41	396.7 Communication Equipment	-		-		
42	397.7 Miscellaneous Equipment	-		-		
43	398.7 Other Tangible Plant	381		381		
44						
45	SUB-TOTAL	\$ 170,863	\$ 3,180	\$ 174,043		\$ 31,089
46	398.5 Other Tangible Plant - Allocation of UIF common assets - 0.72% Sewer	5,325		5,325		
47	TOTAL	\$ 176,188	\$ 3,180	\$ 179,368		\$ 31,089

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

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

Schedule: A-6
Page 2 of 2
Preparer: Steven M. Lubertozzi
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2a) Per Books Prior Year Dec	(2b) Prior Rate Case Adjustments	(2c) Adjusted Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	351.1 Organization																
3	352.1 Franchises																
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force																
9	361.2 Collection Sewers - Gravity	58,563	-	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563	58,563
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	353	-	353	353	353	353	353	622	622	622	622	622	622	622	799	532
12	364.2 Flow Measuring Devices																
13	365.2 Flow Measuring Installations																
14	366.2 Reuse Services																
15	367.2 Reuse Meters and Meter Installations																
16	389.2 Other Plant & Misc. Equipment																
17	SYSTEM PUMPING PLANT																
18	353.3 Land & Land Rights																
19	354.3 Structures & Improvements																
20	370.3 Receiving Wells																
21	371.3 Pumping Equipment	611	-	611	611	611	611	611	611	611	611	611	611	611	611	611	611
22	374.3 Reuse Distribution Reservoirs																
23	375.3 Reuse Transmission & Distribution																
24	389.3 Other Plant & Misc. Equipment																
25	TREATMENT AND DISPOSAL PLANT																
26	353.4 Land & Land Rights	10,080	720	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800
27	354.4 Structures & Improvements																
28	380.4 Treatment & Disposal Equipment	100,195	-2192	98,003	98,003	98,003	98,247	98,247	98,247	99,834	99,834	99,987	99,987	99,987	99,987	100,814	99,168
29	381.4 Plant Sewers																
30	382.4 Outfall Sewer Lines																
31	389.4 Other Plant & Misc. Equipment																
32	GENERAL PLANT																
33	353.7 Land & Land Rights																
34	354.7 Structures & Improvements																
35	390.7 Office Furniture & Equipment		808	808	808	808	808	808	808	808	808	808	808	808	808	808	808
36	391.7 Transportation Equipment																
37	392.7 Stores Equipment																
38	393.7 Tools, Shop & Garage Equipment																
39	394.7 Laboratory Equipment																
40	395.7 Power Operated Equipment																
41	396.7 Communication Equipment																
42	397.7 Miscellaneous Equipment																
43	398.7 Other Tangible Plant	5,127	(13)	5,114	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	381
44																	
45	SUB-TOTAL	\$ 174,929	\$ (677)	\$ 174,252	\$ 169,125	\$ 169,125	\$ 169,369	\$ 169,369	\$ 169,636	\$ 171,225	\$ 171,225	\$ 171,377	\$ 171,377	\$ 171,377	\$ 171,377	\$ 172,381	\$ 170,863
46																	
47	Allocation of UIF common assets - 0.72% Sewer	\$ (532)		\$ (532)	\$ 5,331	\$ 5,619	\$ 5,731	\$ 5,505	\$ 5,504	\$ 5,522	\$ 5,336	\$ 6,051	\$ 6,179	\$ 6,295	\$ 6,322	\$ 6,368	\$ 5,325
48																	
49	TOTAL	\$ 174,397	\$ (677)	\$ 173,720	\$ 174,456	\$ 174,744	\$ 175,100	\$ 174,874	\$ 175,142	\$ 176,747	\$ 176,561	\$ 177,428	\$ 177,556	\$ 177,672	\$ 177,699	\$ 178,749	\$ 176,188
50																	

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05

Schedule: A-7
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			None
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	Other (Explain)			
10				
11				
12	Total	n/a	n/a	n/a
13				
14				
15	WASTEWATER			
16				
17	Plant in Service		\$ 31,089	\$ 31,089
18				
19	Land			
20				
21	Accumulated Depreciation		(4,382)	(4,382)
22				
23	Other (Explain)			
24				
25				
26	Total	\$ -	\$ 26,707	\$ 26,707

Supporting Schedules: A-3, A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-8
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/01	\$ 312,836	\$ 62,518
2	Additions	\$ 23,412	\$ 4,178
3	Retirements	\$ (10,617)	
4	Adjustments		\$ (4)
5			
6	Balance 12/31/02	\$ 325,631	\$ 66,692
7	Additions	\$ 24,478	\$ 5,512
8	Retirements	\$ (2,193)	
9	Adjustments		
10			
11	Balance 12/31/03	\$ 347,916	\$ 72,204
12	Additions	15,165	4,329
13	Retirements	(4,485)	(1,844)
14	Adjustments		
15			
16	Balance 12/31/04 (see notes 1, 2)	\$ 358,596	\$ 74,689
17	Additions (see note 4)	(11,651)	(30,289)
18	Retirements	(11,749)	(1,693)
19	Adjustments (see note 3)	(67,100)	
20			
21	Balance 12/31/05 (see notes 1, 2)	\$ 268,096	\$ 42,707
22	Depreciation of Organization Costs not included in above balance (see note 1)	\$ 1,420	
23	Depreciation - Allocation of Other Tangible Plant - UIF (see note 2)	32,671	4,127
24	Adjustments - (Rounding)	(1)	
25			
26			
27	Balance	\$ 302,186	\$ 46,834
28			

Notes:

1. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report (12/05 month end balance: \$1,420; 12/31/04 - \$1,637).
2. Above schedule includes Depreciation on Allocation of Other Tangible Plant - UIF, not included in the Depreciation Schedules of 2005 Annual Report.
3. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04. See Schedule A-9, page 2 of 2, column 2b.
4. Additions do not tie to A/R - W-6a. Account 330 Other Credit Column should have been a negative. Also, allocations from UIF for 12/04 were reversed on 1/05 but not accrued on 12/05 resulting in negative additions for the year.

Supporting Schedules: A-9, A10
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected []

Schedule: A-9
 Page 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-1, A-8

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

No.	(1) Line Account No. and Name	(2) Average	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,384		1,384		
3	302.1 Franchises	-		-		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-		-		
7	304.2 Structures & Improvements	45,639		45,639		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	18,297		18,297		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	43,611	235	43,846		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	728		728		
19	320.3 Water Treatment Equipment	8,733		8,733		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-		-		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	(23,477)	31,376	7,899		
25	331.4 Transm. & Distribution Mains	115,159		115,159		
26	333.4 Services	30,809	139	30,948		
27	334.4 Meters & Meter Installations	14,921		14,921		
28	335.4 Hydrants	11,821		11,821		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-		-		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	56		56		
34	341.5 Transportation Equipment	1,626		1,626		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	2,072		2,072		
37	344.5 Laboratory Equipment	451		451		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	1,468		1,468		
42	SUB-TOTAL	273,298	31,750	305,048		
43						
44	ALLOCATIONS:					
45	348.5 Other Tangible Plant - Allocation of UIF common accumulated depreciation - 5.7% Water	26,643		26,643		
46	TOTAL	\$ 299,941	\$ 31,750	\$ 331,691	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

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

Schedule: A-9
Page 2 of 2
Preparer: Steven M. Lubertozzi
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2)		(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization (See note 2.)	1,637	(289)	1,348	1,354	1,360	1,366	1,372	1,378	1,384	1,390	1,396	1,402	1,408	1,414	1,420	1,384
3	302.1 Franchises																
4	339.1 Other Plant & Misc. Equipment																
5	SOURCE OF SUPPLY AND PUMPING PLANT																
6	303.2 Land & Land Rights																
7	304.2 Structures & Improvements	44,579	-	44,579	44,758	44,933	45,109	45,288	45,463	45,639	45,816	45,993	46,169	46,346	46,522	46,699	45,639
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	17,731	-	17,731	17,825	17,920	18,014	18,108	18,202	18,297	18,391	18,485	18,580	18,674	18,768	18,863	18,297
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains																
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	42,897	-	42,897	43,231	43,565	43,900	44,234	42,591	42,925	43,272	43,619	43,966	44,313	44,659	43,776	43,611
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights																
18	304.3 Structures & Improvements	663	-	663	674	684	695	706	717	728	738	749	760	771	782	793	728
19	320.3 Water Treatment Equipment	8,372	-	8,372	8,428	8,483	8,538	8,593	8,648	8,703	8,758	8,813	8,868	8,924	8,979	9,025	8,733
20	339.3 Other Plant & Misc. Equipment																
21	TRANSMISSION & DISTRIBUTION PLANT																
22	303.4 Land & Land Rights																
23	304.4 Structures & Improvements																
24	330.4 Distr. Reservoirs & Standpipes	38,047	(62,752)	(24,705)	(24,502)	(24,298)	(24,094)	(23,890)	(23,686)	(23,483)	(23,275)	(23,068)	(22,860)	(22,653)	(22,446)	(22,238)	(23,477)
25	331.4 Transm. & Distribution Mains	112,586		112,586	113,015	113,444	113,873	114,301	114,730	115,159	115,588	116,017	116,445	116,874	117,303	117,731	115,159
26	333.4 Services	29,543		29,543	29,759	29,975	30,191	30,406	30,622	30,838	31,058	31,279	31,499	31,719	31,706	31,926	30,809
27	334.4 Meters & Meter Installations	15,566	-	15,566	15,742	15,918	14,772	14,597	14,773	14,950	15,119	15,289	15,458	15,627	15,797	10,371	14,921
28	335.4 Hydrants	11,575	-	11,575	11,616	11,657	11,698	11,739	11,781	11,821	11,862	11,903	11,944	11,985	12,026	12,067	11,821
29	339.4 Other Plant & Misc. Equipment																
30	GENERAL PLANT																
31	303.5 Land & Land Rights																
32	304.5 Structures & Improvements																
33	340.5 Office Furniture & Equipment	726		726													56
34	341.5 Transportation Equipment	21,141		21,141													1,626
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment	1,895		1,895	1,925	1,954	1,984	2,013	2,043	2,072	2,101	2,131	2,160	2,190	2,219	2,248	2,072
37	344.5 Laboratory Equipment	408		408	415	422	429	437	444	451	458	465	473	480	487	494	451
38	345.5 Power Operated Equipment																
39	346.5 Communication Equipment																
40	347.5 Miscellaneous Equipment																
41	348.5 Other Tangible Plant	12,867	(4,059)	8,808	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	1,303	(4,059)	1,468
42																	
43	SUB-TOTAL (See notes)	360,233	(67,100)	293,133	265,541	267,321	267,778	269,205	269,009	270,767	272,580	274,374	276,166	277,960	279,519	269,515	273,298
44																	
45	ALLOCATIONS:																
46	Allocation of UIF common accumulated depreciation - 5.7% Water (See note 3.)	\$ (1,457)		\$ (1,457)	\$ 27,800	\$ 28,268	\$ 28,903	\$ 27,739	\$ 28,341	\$ 28,109	\$ 26,611	\$ 27,339	\$ 28,932	\$ 31,208	\$ 31,893	\$ 32,671	\$ 26,643
47																	
48	TOTAL	\$ 358,776	\$ (67,100)	\$ 291,676	\$ 293,341	\$ 295,589	\$ 296,681	\$ 296,944	\$ 297,350	\$ 298,896	\$ 299,191	\$ 301,713	\$ 305,098	\$ 309,168	\$ 311,412	\$ 302,186	\$ 299,941
49																	
50																	
51	Notes:																
52	1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																
53	2. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report (12/05 month end balance: \$1,420).																
54	3. Above schedule includes Depreciation on the Allocation of Other Tangible Plant - UIF, not included in the Depreciation Schedules of 2005 Annual Report.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

Schedule: A-10
Page 1 of 2
Preparer: Steven M. Lubertozi

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

Recap Schedules: A-2, A-8

No.	(1) Line Account No. and Name	(2) Average	(3) Proforma Adjustment	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	-		-		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	-		-		
9	361.2 Collection Sewers - Gravity	23,075		23,075		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	15	106	121		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	366.2 Reuse Services	-		-		
15	367.2 Reuse Meters and Meter Installations	-		-		
16	389.2 Other Plant & Misc. Equipment	-		-		
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	-		-		
19	354.3 Structures & Improvements	2,296		2,296		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	194		194		
22	374.3 Reuse Distribution Reservoirs	-		-		
23	375.3 Reuse Transmission & Distribution	-		-		
24	389.3 Other Plant & Misc. Equipment	-		-		
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights	-		-		
27	354.4 Structures & Improvements	-		-		
28	380.4 Treatment & Disposal Equipment	13,978		13,978	31.35%	4,382
29	381.4 Plant Sewers	-		-		
30	382.4 Outfall Sewer Lines	-		-		
31	389.4 Other Plant & Misc. Equipment	-		-		
32	GENERAL PLANT					
33	353.7 Land & Land Rights	-		-		
34	354.7 Structures & Improvements	-		-		
35	390.7 Office Furniture & Equipment	-		-		
36	391.7 Transportation Equipment	-		-		
37	392.7 Stores Equipment	-		-		
38	393.7 Tools, Shop & Garage Equipment	-		-		
39	394.7 Laboratory Equipment	-		-		
40	395.7 Power Operated Equipment	-		-		
41	396.7 Communication Equipment	-		-		
42	397.7 Miscellaneous Equipment	-		-		
43	398.7 Other Tangible Plant	1,643		1,643		
44						
45	SUB-TOTAL	\$ 41,201	\$ 106	\$ 41,307		\$ 4,382
46	ALLOCATIONS:					
	398.5 Other Tangible Plant - Allocation of UIF common accumulated depreciation - 0.72%					
47	Wastewater	3,366		3,366		
48	TOTAL	\$ 44,567	\$ 106	\$ 44,673		\$ 4,382

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

Schedule: A-10
Page 2 of 2
Preparer: Steven M. Lubertozzi
Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	351.1 Organization																
3	352.1 Franchises																
4	389.1 Other Plant & Misc. Equipment																
5	COLLECTION PLANT																
6	353.2 Land & Land Rights																
7	354.2 Structures & Improvements																
8	360.2 Collection Sewers - Force																
9	361.2 Collection Sewers - Gravity	22,424		22,424	22,533	22,641	22,750	22,858	22,967	23,075	23,183	23,292	23,400	23,509	23,617	23,726	23,075
10	362.2 Special Collecting Structures																
11	363.2 Services to Customers	93		93	94	94	95	95	(41)	(40)	(38)	(36)	(34)	(33)	(31)	(29)	15
12	364.2 Flow Measuring Devices																
13	365.2 Flow Measuring Installations																
14	366.2 Reuse Services																
15	367.2 Reuse Meters and Meter Installations																
16	389.2 Other Plant & Misc. Equipment																
17	SYSTEM PUMPING PLANT																
18	353.3 Land & Land Rights																
19	354.3 Structures & Improvements																
20	370.3 Receiving Wells																
21	371.3 Pumping Equipment	184		184	186	187	189	191	192	194	196	197	199	201	203	204	194
22	374.3 Reuse Distribution Reservoirs																
23	375.3 Reuse Transmission & Distribution																
24	389.3 Other Plant & Misc. Equipment																
25	TREATMENT AND DISPOSAL PLANT																
26	353.4 Land & Land Rights																
27	354.4 Structures & Improvements																
28	380.4 Treatment & Disposal Equipment	47,575	(32,272)	15,303	15,542	15,781	16,020	16,258	16,497	16,299	16,541	15,665	15,907	16,149	16,391	19,207	16,274
29	381.4 Plant Sewers																
30	382.4 Outfall Sewer Lines																
31	389.4 Other Plant & Misc. Equipment																
32	GENERAL PLANT																
33	353.7 Land & Land Rights																
34	354.7 Structures & Improvements																
35	390.7 Office Furniture & Equipment																
36	391.7 Transportation Equipment																
37	392.7 Stores Equipment																
38	393.7 Tools, Shop & Garage Equipment																
39	394.7 Laboratory Equipment																
40	395.7 Power Operated Equipment																
41	396.7 Communication Equipment																
42	397.7 Miscellaneous Equipment																
43	398.7 Other Tangible Plant	4,412	(315)	4,097	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	1,606	(401)	1,643
44																	
45	SUB-TOTAL	\$ 74,688	\$ (32,587)	\$ 42,101	\$ 39,961	\$ 40,309	\$ 40,660	\$ 41,008	\$ 41,221	\$ 41,134	\$ 41,488	\$ 40,724	\$ 41,078	\$ 41,432	\$ 41,786	\$ 42,707	\$ 41,201
46																	
47	Allocation of UIF common accumulated depreciation - 0.72% Sewer	\$ (184)		\$ (184)	\$ 3,512	\$ 3,571	\$ 3,651	\$ 3,504	\$ 3,580	\$ 3,551	\$ 3,361	\$ 3,453	\$ 3,655	\$ 3,942	\$ 4,029	\$ 4,127	\$ 3,366
48																	
49	TOTAL	\$ 74,504	\$ (32,587)	\$ 41,917	\$ 43,473	\$ 43,880	\$ 44,311	\$ 44,512	\$ 44,801	\$ 44,685	\$ 44,849	\$ 44,177	\$ 44,733	\$ 45,374	\$ 45,815	\$ 46,834	\$ 44,567
50																	
51	Notes:																
52	1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-11
Page 1 of 1
Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/01	\$ 138,914	\$ 450
2	Additions	\$ 4,550	\$ 1,350
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$ 143,464	\$ 1,800
7	Additions	\$ 3,850	\$ -
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 147,314	\$ 1,800
12	Additions	3,150	-
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$ 150,464	\$ 1,800
17	Additions	2,450	1,800
18	Retirements		
19	Adjustments		
20			
21	Balance 12/31/05	\$ 152,914	\$ 3,600

Supporting Schedule: A-12
Recap Schedules: A-19

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	WATER			
2				
3	Plant Capacity Fees			
4				
5	Line/Main Extension Fees			
6				
7	Tapping & Meter Installation Fees	\$ 34,842		
8				
9	Contributed Lines	33,099		
10				
11	Other - Contributed Property	83,169		
12				
13				
14	Total	\$ 151,110		n/a
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees	1,488		
26				
27	Other - Contributed Property	450		
28				
29				
30	Total	\$ 1,938		n/a

Recap Schedules: A-1, A-2, A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-W5
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) Acct. No.	(2) Description	(2a) Per Books Dec. 2004	(2b) Prior Rate Case Adjustments	(2c) Adjusted Dec. 2004	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) Col. 2c thru 14 Average
1		WATER																
2	2711043	CIAC-WTR.TRANS & DISTR MAINS	\$ 33,099	-	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099	\$ 33,099
3		SUB-TOTAL MAINS	33,099	-	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
4																		
5	2711000	CIAC-WATER-UNDISTR.	47,980	-	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980
6	2711014	CIAC-WTR.WELLS & SPRINGS	4,624	-	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624
7	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	2,476	-	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476
8	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	12,347	-	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347
9	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T.P)	148	-	148	148	148	148	148	148	148	148	148	148	148	148	148	148
10	2711032	CIAC-WTR.WATER TREATMENT EQPT	2,205	-	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205
11	2711042	CIAC-WTR.DIS RESV & STNDPIPES	10,418	-	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418
12	2711048	CIAC-WTR.HYDRANTS	2,970	-	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
13		SUB-TOTAL CONTRIBUTED PROPERTY	83,169	-	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169	83,169
14																		
15	2711010	CIAC-WATER-TAX	16,100	-	16,100	16,450	16,450	16,450	16,450	16,450	16,450	16,450	16,800	16,800	17,150	17,150	18,550	16,746
16	2711045	CIAC-WTR.SERVICE LINES	13,826	-	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826
17	2711046	CIAC-WTR.METERS	4,115	-	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115
18	2711047	CIAC-WTR.METER INSTALLATIONS	156	-	156	156	156	156	156	156	156	156	156	156	156	156	156	156
19		SUB-TOTAL TAPS & METERS	34,196	-	34,196	34,546	34,546	34,546	34,546	34,546	34,546	34,546	34,896	34,896	35,246	35,246	36,646	34,842
20																		
21		TOTAL	\$ 150,464	-	\$ 150,464	\$ 150,814	\$ 150,814	\$ 150,814	\$ 150,814	\$ 150,814	\$ 150,814	\$ 150,814	\$ 151,164	\$ 151,164	\$ 151,514	\$ 151,514	\$ 152,814	\$ 151,110
22																		
23																		
24																		
25		WASTEWATER																
26	2721000	CIAC-SEWER-UNDISTRIB.	\$ 450	-	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
27		SUB-TOTAL CONTRIBUTED PROPERTY	450	-	450	450	450	450	450	450	450	450	450	450	450	450	450	450
28																		
29	2721010	CIAC-SEWER-TAX	1,350	-	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	3,150	1,488
30		SUB-TOTAL TAPS	1,350	-	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	3,150	1,488
31																		
32		TOTAL	\$ 1,800	-	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 3,600	\$ 1,938

Recap Schedules: A-1,A-2,A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-13
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/01	\$ 46,137	\$ 24
2	Additions	4,102	18
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$ 50,239	\$ 42
7	Additions	4,395	47
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 54,634	\$ 89
12	Additions	4,175	56
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$ 58,809	\$ 145
17	Additions	4,633	57
18	Retirements		
19	Adjustments		
20			
21	Balance 12/31/05	\$ 63,442	\$ 202
22	Additions		
23	Retirements		
24	Adjustments		
25			
26	Balance	\$ 63,442	\$ 202

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	WATER			
2				
3	Plant Capacity Fees			
4				
5	Line/Main Extension Fees			
6				
7	Meter Installation Fees	\$ 1,945		
8				
9	Contributed Lines	1,927		
10				
11	Other - Contributed Property	57,450		
12				
13				
14	Total	\$ 61,322	\$ -	\$ -
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines			
24				
25	Other - Tap Fees	68		
26				
27	Other - Contributed Property	106		
28				
29				
30	Total	\$ 174	\$ -	\$ -

Recap Schedules: A-1,A-2,A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 2
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Acct. No.	(2) Description	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Per Books Dec. 2004	Prior Rate Case Adjustments	Adjusted Dec. 2004	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1		WATER																
2	2722043	ACC AMORT TRANS & DISTR MAINS	\$ 1,541	\$ -	\$ 1,541	\$ 1,605	\$ 1,670	\$ 1,734	\$ 1,798	\$ 1,862	\$ 1,927	\$ 1,991	\$ 2,055	\$ 2,119	\$ 2,184	\$ 2,248	\$ 2,312	\$ 1,927
3		TOTAL MAINS	1,541	-	1,541	1,605	1,670	1,734	1,798	1,862	1,927	1,991	2,055	2,119	2,184	2,248	2,312	1,927
4																		
5	2722000	ACC AMORT-CIA-WATER	53,204	395	53,599	53,699	53,799	53,899	53,998	54,098	54,198	54,298	54,398	54,498	54,598	54,698	54,798	54,198
6	2722014	ACC AMORT WELLS & SPRINGS	308	-	308	321	334	347	359	372	385	398	411	424	436	449	462	385
7	2722021	ACC AMORT STRUCT & IMPRV	154	-	154	160	167	173	179	186	192	199	205	212	218	225	231	182
8	2722025	ACC AMORT ELECTRIC PUMP EQUIP	1,235	-	1,235	1,286	1,338	1,389	1,441	1,492	1,543	1,595	1,646	1,698	1,749	1,801	1,852	1,543
9	2722031	ACC AMORT STRUCT & IMPRV	9	-	9	10	10	10	11	11	12	12	12	13	13	13	14	12
10	2722032	ACC AMORT WATER TREATMENT EQPT	201	-	201	209	217	226	234	242	251	259	267	276	284	293	301	251
11	2722042	ACC AMORT DIS RESV & STNDPIPES	583	-	583	586	610	633	657	680	704	727	750	774	797	821	844	704
12	2722048	ACC AMORT HYDRANTS	132	-	132	137	143	148	154	159	165	170	176	181	187	192	198	165
13		TOTAL CONTRIBUTED PROPERTY	55,805	395	56,200	56,408	56,616	56,825	57,033	57,241	57,450	57,658	57,867	58,075	58,283	58,492	58,700	57,450
14																		
15	2722010	ACC AMORT CIAC TAX	346	-	346	379	413	446	480	513	547	581	616	650	684	718	753	548
16	2722045	ACC AMORT SERVICE LINES	691	-	691	720	749	778	806	835	864	893	922	950	979	1,008	1,037	864
17	2722046	ACC AMORT METERS	411	-	411	429	446	463	480	497	514	531	549	566	583	600	617	514
18	2722047	ACC AMORT METER INSTALLATIONS	16	-	16	16	17	18	18	19	19	20	21	21	22	23	23	19
19		TOTAL TAPS & METERS	1,484	-	1,484	1,544	1,624	1,704	1,784	1,865	1,945	2,026	2,106	2,187	2,268	2,349	2,430	1,945
20																		
21		TOTAL	\$ 58,809	\$ 395	\$ 59,204	\$ 59,557	\$ 59,910	\$ 60,263	\$ 60,616	\$ 60,968	\$ 61,321	\$ 61,675	\$ 62,028	\$ 62,382	\$ 62,735	\$ 63,089	\$ 63,442	\$ 61,322
22																		
23																		
24		WASTEWATER																
25	2723000	ACC. AMORT-CIA-SEWER	\$ 100	\$ -	\$ 100	\$ 101	\$ 102	\$ 103	\$ 104	\$ 105	\$ 106	\$ 107	\$ 108	\$ 109	\$ 110	\$ 111	\$ 112	\$ 106
26		TOTAL CONTRIBUTED PROPERTY	100	-	100	101	102	103	104	105	106	107	108	109	110	111	112	106
27																		
28	2723010	ACC AMORT SEWER CIAC	45	-	45	49	53	56	60	64	68	71	75	79	83	86	90	68
29		TOTAL TAPS	45	-	45	49	53	56	60	64	68	71	75	79	83	86	90	68
30																		
31		TOTAL	\$ 145	\$ -	\$ 145	\$ 150	\$ 155	\$ 159	\$ 164	\$ 169	\$ 173	\$ 178	\$ 183	\$ 188	\$ 192	\$ 197	\$ 202	\$ 174
32																		
33																		
34		Notes:																
35		1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 2b.																

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-15
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line
No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket #031006-WS.
- 2
- 3 Prior to above order, AFUDC rate since the last rate proceeding was 8.65% pursuant to 11/30/95 Order PSC-95-1490-FOF-WS, Docket # 950337-WS.
- 4
- 5 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: A-16
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	Balance	n/a	n/a
2	Additions		
3	Adjustments		
4			
5	Balance		
6	Additions		
7	Adjustments		
8			
9	Balance		
10	Additions		
11	Adjustments		
12			
13	Balance		
14	Additions		
15	Adjustments		
16			
17	Balance		
18			
19			
20	<u>TEST YEAR AVERAGE BALANCE</u>		
21			
22	Beginning Balance - 1/1/2005		
23			
24	January		
25	February		
26	March		
27	April		
28	May		
29	June		
30	July		
31	August		
32	September		
33	October		
34	November		
35	Ending Balance - 12/31/05		
36			
37	Average Test Year Balance - 13 Months	n/a	n/a

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: A-17
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedule: A-1, A-2

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

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			1,979,643
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			366,375
5	Deferred Debits			457,532
6	Miscellaneous current and accrued assets			1,262
7	Current and Accrued Liabilities:			
8	Accounts Payable			(106,145)
9	Accrued Taxes			(79,380)
10	Accrued Interest			5,478
11	Miscellaneous Current and Accrued Liabilities			32,975
12				<u>32,975</u>
13	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
14				
15	Allocation to Marion County - Water & Sewer	\$ 126,774	\$ 35,879	
16				
17				
18	Allocation Methodology to UIF systems:			
19	Marion County - Water	\$ 103,657	4.77%	\$ 126,774
20	Marion County - Wastewater	29,413	1.35%	35,879
21	Orange County - Water	87,677	4.03%	107,107
22	Pasco County - Water	530,212	24.40%	648,489
23	Pasco County - Wastewater	336,558	15.49%	411,684
24	Pinellas County - Water	80,548	3.71%	98,602
25	Seminole County - Water	512,141	23.57%	626,429
26	Seminole County - Wastewater	492,949	22.68%	602,775
27	TOTAL UIF	\$ 2,173,155	100.00%	\$ 2,657,740
28				
29				
30				
31				
32	<u>Interim Rates</u>			
33	Current and Accrued Assets:			
34	Cash			1,979,643
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			366,375
36	Deferred Debits			457,532
37	Miscellaneous current and accrued assets			1,262
38	Current and Accrued Liabilities:			
39	Accounts Payable			(106,145)
40	Accrued Taxes			(79,380)
41	Accrued Interest			5,478
42	Miscellaneous Current and Accrued Liabilities			32,975
43				<u>32,975</u>
44	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
45				
46	Allocation to Marion County - Water & Sewer	\$ 125,180	\$ 37,740	
47				
48	Allocation Methodology to UIF systems:			
49	Marion County - Water	\$ 88,937	4.71%	\$ 125,180
50	Marion County - Wastewater	26,918	1.42%	37,740
51	Orange County - Water	79,687	4.22%	112,157
52	Pasco County - Water	431,404	22.83%	606,762
53	Pasco County - Wastewater	305,477	16.16%	429,491
54	Pinellas County - Water	66,430	3.51%	93,287
55	Seminole County - Water	437,533	23.15%	615,267
56	Seminole County - Wastewater	453,627	24.00%	637,858
57	TOTAL UIF	\$ 1,890,013	100.00%	\$ 2,657,740

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: A-18
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) ASSETS	(2) Historic Year 12/31/04	(3) Test Year 12/31/05	(4) Average
1	Utility Plant in Service	\$ 12,676,104	\$ 14,633,792	\$ 13,899,230
2	Construction Work in Progress	445,439	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,567
4				
5	GROSS UTILITY PLANT	13,553,049	15,190,008	15,038,281
6	Less: Accumulated Depreciation	(4,451,133)	(4,772,778)	(4,692,127)
7				
8	NET UTILITY PLANT	9,101,916	10,417,230	10,346,154
9				
10	Cash	2,259,828	300,290	1,979,643
11	Accounts Rec'b - trade	365,379	380,722	366,375
12	Notes Receivable			
13	Accts. Rec'b - Assoc. Cos.			
14	Notes Rec'b - Assoc. Cos.			
15	Accts. Rec'b - Other			
16	Accrued Interest Rec'b			
17	Allowance for Bad Debts			
18	Materials & Supplies			
19	Miscellaneous Current & Accrued Assets	1,457	1,476	1,262
20				
21	TOTAL CURRENT ASSETS	2,626,664	682,488	2,347,280
22				
23	Net nonutility property			
24	Unamortized Debt Discount & Exp.			
25	Prelim. Survey & Investigation Charges			
26	Clearing Accounts			
27	Deferred Rate Case Expense	459,403	345,127	402,243
28	Other Miscellaneous Deferred Debits	62,129	48,208	55,289
29	Accum. Deferred Income Taxes			
30	TOTAL OTHER ASSETS	521,532	393,334	457,532
31				
32	TOTAL ASSETS	\$ 12,250,112	\$ 11,493,052	\$ 13,150,966

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

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

Schedule A-18
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Utility Plant in Service	12,876,104	13,817,033	13,875,033	13,944,730	13,925,766	13,937,118	13,966,524	13,966,588	14,102,498	14,134,850	13,884,982	13,795,158	14,633,792	13,899,230
2	Construction Work in Progress	445,439	476,845	539,256	709,135	786,469	809,087	839,950	874,062	878,462	878,462	878,462	833,387	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,567
4	GROSS UTILITY PLANT	13,553,049	14,727,417	14,848,028	15,087,604	15,145,974	15,179,944	15,240,213	15,294,389	15,414,697	15,446,851	15,207,193	15,162,284	15,190,008	15,038,281
5	Less: Accumulated Depreciation	(4,451,133)	(4,564,207)	(4,583,482)	(4,631,573)	(4,633,939)	(4,668,502)	(4,688,740)	(4,720,946)	(4,758,936)	(4,812,617)	(4,875,688)	(4,825,106)	(4,772,778)	(4,692,127)
6															
7	NET UTILITY PLANT	9,101,916	10,163,210	10,254,546	10,456,031	10,512,035	10,511,442	10,551,473	10,573,443	10,655,761	10,634,234	10,331,505	10,337,178	10,417,230	10,346,154
8															
9	Cash	2,259,828	2,031,213	1,828,884	2,256,682	1,956,885	2,048,863	2,203,675	1,845,272	1,939,358	3,566,198	1,763,701	1,734,515	300,290	1,979,643
10	Accounts Receivable	365,379	358,899	375,954	337,669	365,497	379,876	382,200	356,766	341,404	375,872	375,836	366,795	380,722	366,375
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.														
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies														
18	Misc Current & Accrued Assets	1,457	629	1,479	1,377	1,292	1,207	1,122	1,037	952	1,171	1,646	1,561	1,476	1,262
19															
20	TOTAL CURRENT ASSETS	2,626,664	2,390,741	2,206,318	2,595,728	2,323,673	2,429,946	2,586,997	2,203,075	2,281,712	3,943,241	2,141,183	2,102,871	682,488	2,347,280
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	459,403	450,950	440,482	430,914	421,346	411,778	402,210	392,642	383,074	373,506	363,938	354,695	345,127	402,243
27	Other Miscellaneous Deferred Debits	62,129	60,946	60,098	58,909	57,720	56,531	55,342	54,153	52,964	51,775	50,586	49,397	48,208	55,288
28	Accum. Deferred Income Taxes														
29															
30	TOTAL OTHER ASSETS	521,532	510,996	500,579	489,822	479,065	468,308	457,552	446,795	436,037	425,280	414,523	404,091	393,334	457,532
31															
32	TOTAL ASSETS	12,250,112	13,064,946	12,861,443	13,541,581	13,314,774	13,409,697	13,596,022	13,223,313	13,373,510	15,002,755	12,887,211	12,844,140	11,493,052	13,150,966

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: A-19
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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

Line No.	(1)	(2)	(3)	(4)
	EQUITY CAPITAL & LIABILITIES	Historic Year 12/31/04	Test Year 12/31/05	Average
1	Common Stock Issued	\$ (200,000)	\$ (200,000)	\$ (200,000)
2	Preferred Stock Issued			
3	Additional Paid in Capital	(5,434,762)	(6,322,411)	(5,503,043)
4	Retained Earnings	(834,108)	2,293,171	519,830
5	Other Equity Capital			
6				
7	TOTAL EQUITY CAPITAL	<u>(6,468,870)</u>	<u>(4,229,240)</u>	<u>(5,183,213)</u>
8				
9	Bonds			
10	Reacquired Bonds			
11	Advances From Associated Companies			
12	Other Long-Term Debt			
13				
14	TOTAL LONG-TERM DEBT			
15				
16	Accounts Payable	(157,639)	(204,147)	(106,145)
17	Notes Payable			
18	Notes & Accounts Payable - Assoc. Cos.	(3,117,286)	(4,684,386)	(5,384,343)
19	Customer Deposits	(83,740)	(84,690)	(85,142)
20	Accrued Taxes	(65,741)	(67,088)	(79,380)
21	Current Portion Long Term Debt			
22	Accrued Interest	3,948	3,929	5,478
23	Accrued Dividends			
24	Misc. Current and Accrued Liabilities	42,868	-	32,975
25				
26	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(3,377,590)</u>	<u>(5,036,382)</u>	<u>(5,616,557)</u>
27				
28	Advances for Construction	(97,052)	(97,052)	(97,052)
29	Prepaid Capacity Charges			
30	Accum. Deferred ITC's	(107,595)	(105,239)	(107,323)
31	Operating Reserves			
32				
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>(204,647)</u>	<u>(202,291)</u>	<u>(204,375)</u>
34				
35	Contributions in Aid of Construction	(2,654,395)	(2,597,853)	(2,645,232)
36	Less: Accum. Amortization of CIAC	1,529,827	1,609,279	1,569,935
37				
38	Accumulated Deferred Income Taxes	(1,074,437)	(1,036,565)	(1,071,524)
39				
40	Total Equity Capital and Liabilities	<u>\$ (12,250,112)</u>	<u>\$ (11,493,052)</u>	<u>\$ (13,150,966)</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253-W5
 Test Year Ended: 12/31/05

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

Schedule A-19
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued														
3	Additional Paid in Capital	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(6,322,411)	(5,503,043)
4	Retained Earnings	(834,108)	(833,628)	(585,151)	(311,649)	(50,748)	60,043	257,317	581,152	893,268	1,284,347	1,838,039	2,165,732	2,293,171	519,830
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	(6,468,870)	(6,468,390)	(6,219,913)	(5,946,411)	(5,685,510)	(5,574,719)	(5,377,445)	(5,053,610)	(4,741,494)	(4,350,415)	(3,796,723)	(3,469,030)	(4,229,240)	(5,183,213)
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Accounts Payable	(157,639)	(23,290)	(74,450)	(94,465)	(116,128)	(127,561)	(13,099)	(45,121)	(79,127)	(193,911)	(123,943)	(127,001)	(204,147)	(106,145)
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(3,117,286)	(4,115,920)	(4,196,711)	(5,019,171)	(5,021,362)	(5,201,349)	(5,682,770)	(5,654,193)	(6,069,119)	(7,961,649)	(6,456,381)	(6,816,160)	(4,684,386)	(5,384,343)
19	Customer Deposits	(83,740)	(85,080)	(85,685)	(85,105)	(84,945)	(86,090)	(87,800)	(83,370)	(84,010)	(85,315)	(87,040)	(84,180)	(84,690)	(85,142)
20	Accrued Taxes	(65,741)	(26,407)	(44,398)	(62,258)	(78,759)	(97,680)	(115,209)	(72,236)	(89,720)	(107,572)	(125,009)	(79,869)	(67,088)	(79,380)
21	Current Portion Long Term Debt														
22	Accrued Interest	3,948	7,377	7,115	6,754	6,380	6,028	5,668	5,470	5,121	4,774	4,411	4,247	3,929	5,478
23	Accrued Dividends														
24	Misc. Current and Accrued Liabilities	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	42,868	0	0	0	32,975
25															
26	TOTAL CURRENT & ACCRUED LIABILITIES	(3,377,590)	(4,200,452)	(4,351,261)	(5,211,377)	(5,251,946)	(5,463,784)	(5,850,142)	(5,806,582)	(6,273,988)	(8,300,804)	(6,787,963)	(7,102,964)	(5,036,382)	(5,616,557)
27															
28	Advances for Construction	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)	(97,052)
29	Prepaid Capacity Charges														
30	Accum. Deferred ITC's	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(106,417)	(107,595)	(107,595)	(107,595)	(107,595)	(107,595)	(105,239)	(107,323)
31	Operating Reserves														
32															
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(203,469)	(204,647)	(204,647)	(204,647)	(204,647)	(204,647)	(202,291)	(204,375)
34															
35	Contributions in Aid of Construction	(2,654,395)	(2,654,745)	(2,655,385)	(2,655,385)	(2,655,385)	(2,655,735)	(2,660,630)	(2,660,630)	(2,662,030)	(2,662,030)	(2,619,512)	(2,594,303)	(2,597,853)	(2,845,232)
36	Less: Accum. Amortization of CIAC	1,529,827	1,537,725	1,544,200	1,550,675	1,557,151	1,563,626	1,570,101	1,576,593	1,583,086	1,589,578	1,596,070	1,601,241	1,609,279	1,569,935
37															
38	Accumulated Deferred Income Taxes	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,074,437)	(1,036,565)	(1,071,524)
39															
40	Total Equity Capital and Liabilities	(12,250,112)	(13,064,946)	(12,961,443)	(13,541,581)	(13,314,774)	(13,409,697)	(13,596,022)	(13,223,313)	(13,373,510)	(15,002,755)	(12,887,211)	(12,844,140)	(11,493,052)	(13,150,966)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 164,769	\$ 281 (A)	\$ 165,050	\$ 14,135 (A)	\$ 179,185	B-4, B-3
2							
3	Operation & Maintenance	88,937	-	88,937	8,153 (B)	97,090	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	23,638	-	23,638	374 (C)	24,012	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	13,561	13 (D)	13,574	1,740 (D)	15,314	B-15, B-3
10							
11	Provision for Income Taxes		9,025 (E)	9,025	1,456 (E)	10,481	C-1, B-3
12							
13	OPERATING EXPENSES	126,136	9,038	135,174	11,723	146,897	
14							
15	NET OPERATING INCOME	\$ 38,633	\$ (8,757)	\$ 29,876	\$ 2,412	\$ 32,288	
16							
17							
18	RATE BASE	\$ 344,196	\$ 92,666	\$ 436,862		\$ 436,862	
19							
20							
21	RATE OF RETURN	11.22 %		6.84 %		7.39 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 45,037	\$ 90 (A)	\$ 45,127	\$ (1,466) (A)	\$ 43,661	B-4, B-3
2							
3	Operation & Maintenance	26,918	-	26,918	1,662 (B)	28,580	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	(510)	(818) (C)	(1,328)	106 (C)	(1,222)	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	2,806	(463) (D)	2,343	48 (D)	2,391	B-15, B-3
10							
11	Provision for Income Taxes		4,645 (E)	4,645	(1,234) (E)	3,411	C-1, B-3
12							
13	OPERATING EXPENSES	29,214	3,364	32,578	582	33,160	
14							
15	NET OPERATING INCOME	\$ 15,823	\$ (3,274)	\$ 12,549	\$ (2,048)	\$ 10,501	
16							
17							
18	RATE BASE	\$ 129,857	\$ 12,246	\$ 142,103		\$ 142,103	
19							
20							
21	RATE OF RETURN	12.19 %		8.83 %		7.39 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>(1) Annualized Revenue</u>		
3	Annualized water/sewer revenues per Schedule E-2, pp 2 & 5	\$ 165,692	\$ 44,406
4	Test Year water/sewer revenues per Schedule E-2, pp 1 & 4	165,411	44,316
5	Adjustment required according to billing analysis	\$ 281	\$ 90
6			
7	<u>(2) Revenue Increase</u>		
8	Increase in revenue required by the Utility to realize a	14,135	(1,466)
9	<u>7.39 % rate of return</u>	\$ 14,135	\$ (1,466)
10			
11	Total Adjustments to Revenues	\$ 14,416	\$ (1,376)
12			
13	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
14	<u>(1) Adjust Salary & Benefits for Budgeted Increases</u>		
15	Salaries & staff increase, budgeted	\$ 5,309	\$ 674
16	Benefits increase, budgeted	488	62
17	Adjustments for Salaries and Benefits	\$ 5,797	\$ 736
18			
19	<u>(2) Adjust O&M for CPI Increases</u>		
20	Sludge Removal Expense		269
21	Chemicals	92	0
22	Material & Supplies	137	57
23	Contractual Services - Engineering	1	0
24	Contractual Services - Accounting	16	2
25	Contractual Services - Legal	16	2
26	Contractual Services - Testing	64	19
27	Contractual Services - Other	122	3
28	Transportation Expenses	165	21
29	Insurance - Other	81	10
30	Bad Debt Expense	(21)	0
31	Miscellaneous Expense	590	95
32	Adjustments for CPI	\$ 1,261	\$ 478
33			
34	<u>(3) Amortization of Deferred Costs</u>		
35	(a) Amortization of rate case expense per Schedule B-10	\$ 6,744	\$ 856
36	Less: Previous amortization of rate case expense per Schedule B-5 & B-6	(6,567)	(833)
37	Adjustments for Deferred Costs	\$ 177	\$ 23
38			
39	<u>(4) O&M Expenses - Pass Through Items</u>		
40	(a) Adjust Power Expense to reflect increase in rates on power bills		
41	630 - Golden Hills	\$ 918	
42	635 - Crownwood of Ocala		426
43	Adjustments related to pass through items	\$ 918	\$ 426
44			
45	Total Adjustment required to O&M Expenses	\$ 8,153	\$ 1,662
46			
47	(C) <u>Adjustment to Depreciation Expense:</u>		
48	(1) <u>Adjust Depreciation Expense related to Non-Used & Useful Plant</u>		
49	(a) <u>Account 380.4</u>		
50	Adjustment to depreciation expense related to 31.35% Non-Used &		
51	Useful plant		\$ (818)
52	Total Adjustments to Acct. 380.4		\$ (818)
53			
54	(2) <u>Adjust Depreciation Expense related to Adjustments to Plant in Service</u>		
55	(a) <u>Account 311.2</u>		
56	Adjustment to add depreciation for Actual and Estimated plant		
	additions to 7/15/06 - System 630	\$ 235	
57	Total Adjustments to Acct. 311.2	\$ 235	
58			
59	(b) <u>Account 333.4</u>		
60	Adjustment to add depreciation for Actual and Estimated plant		
	additions to 7/15/06 - Systems 630 & 635	\$ 139	
61	Total Adjustments to Acct. 333.4	\$ 139	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 2
 Docket No.: 060253-WS
 Preparer: Steven M. Lubertozi

Line No.	Description	Water	Wastewater
1	(c) Account 363.2		
2	Adjustment to add depreciation for Actual and Estimated plant additions to 7/15/06 - System 635		\$ 106
3	Total Adjustments to Acct. 363.2	\$ -	\$ 106
4			
5	Total Adjustments required to Depreciation Expenses	\$ 374	\$ (712)
6			
7	(D) <u>Taxes Other Than Income</u>		
8	<u>(1) Payroll Taxes</u>		
9	Adjust payroll taxes for budgeted salary & staff increases	\$ 457	\$ 58
10			
11	<u>(2) Ad Valorem Taxes</u>		
12	(a) Total Net Plant Additions	\$ 36,978	\$ 3,180
13	Millage rate	17.4900	17.4900
14	Increase in ad valorem taxes due to net plant additions	\$ 647	\$ 56
15			
16	(b) Net Non-Used & Useful Plant	-	\$ 26,707
17	Millage rate		17.4900
18	Decrease in ad valorem taxes associated with NU&U plant		\$ (467)
19			
20	Total adjustment to ad valorem taxes	\$ 647	\$ (411)
21			
22	(3) Regulatory Assessment Fees		
23	(a) To adjust test year RAF's for annualized revenues	\$ 281	\$ 90
24	RAF rate	0.045	0.045
25	RAF Adjustment Required for Annualized Revenues	\$ 13	\$ 4
26			
27	(b) To adjust RAF's for requested revenues		
28	Total Revenue Increase Requested	\$ 14,135	\$ (1,466)
29	RAF rate	0.045	0.045
30	RAF Adjustment Required for Requested Revenues	\$ 636	\$ (66)
31			
32	Total increase in RAFs	\$ 649	\$ (62)
33			
34	Total increase in Taxes Other Than Income	1,753	(415)
35			
36	(E) <u>Provision for Income Taxes</u>		
37	(1) (a) Adj to reflect O & M adjustments	\$ 1,053	\$ 2,396
38			
39	<u>(b) Adj to reconcile book taxes Per C-2</u>		
40	Total Current Income Taxes (Line 38)	7,972	2,249
41	Adj to Current Income Taxes	\$ 9,025	\$ 4,645
42			
43	(2) Adj. to Income taxes for increase per C-2	\$ 1,456	\$ (1,234)
44			

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1,B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 151,002	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	11,458	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 24,500
8	462.2 Private Fire Protection		522.2 Measured - Commercial	20,537
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>162,460</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>45,037</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	249	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	<u>2,060</u>	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25	TOTAL OTHER WATER REVENUES	<u>2,309</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER SEWER REVENUES	<u>0</u>
28	TOTAL WATER OPERATING REVENUES	<u>\$ 164,769</u>		
29				
30			TOTAL SEWER OPERATING REVENUES	<u>\$ 45,037</u>
31				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: B-5

Docket No.: 060253-WS

Page 1 of 1

Schedule Year Ended: 12/31/05

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

Preparer: Steven M. Lubertozzi

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) UIF Allocation	(16) Total	(17) Adj.	(18) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,647	\$ 19,647	\$ 5,309	\$ 24,956
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	5,395	5,395	488	5,883
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-
5	615 Purchased Power	802	871	870	817	1,082	814	843	906	81	1,285	904	2,031	11,304	-	11,304	918	12,222
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
7	618 Chemicals	-	48	189	67	793	346	334	369	219	214	437	333	3,347	-	3,347	92	3,439
8	620 Materials & Supplies	-	363	-	245	-	-	-	251	511	-	330	131	1,831	3,161	4,992	137	5,129
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	41	41	1	42
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	567	567	16	583
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	602	602	16	618
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
13	635 Contractual Services - Testing	60	-	380	614	185	175	213	213	120	136	191	-	2,287	32	2,319	64	2,382
14	636 Contractual Services - Other	331	331	332	332	332	332	332	332	332	-	332	333	3,648	797	4,445	122	4,567
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	6,017	6,017	165	6,182
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	2,938	2,938	81	3,019
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	6,567	6,567	177	6,744
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-
25	670 Bad Debt Expense	(1,417)	(46)	457	33	(94)	1	191	-	19	(5)	-	60	(801)	22	(779)	(21)	(801)
26	675 Miscellaneous Expenses	379	(124)	1,303	766	365	849	988	853	933	1,426	960	1,002	9,700	11,835	21,535	590	22,125
27																		
28	TOTAL	\$ 155	\$ 1,441	\$ 3,531	\$ 2,873	\$ 2,662	\$ 2,517	\$ 2,901	\$ 2,923	\$ 2,214	\$ 3,055	\$ 3,154	\$ 3,890	\$ 31,316	\$ 57,621	\$ 88,937	\$ 8,153	\$ 97,090

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Docket No.: 060253-WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-6

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) UIF Allocation	(16) Total	(17) Adj.	(18) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,493	\$ 2,493	\$ 674	\$ 3,167
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	0
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	685	685	62	747
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
5	711 Sludge Removal Expense	575	660	660	660	660	660	660	660	1,321	660	1,321	1,321	9,819	-	9,819	269	10,088
6	715 Purchased Power	431	445	378	395	341	388	392	460	359	412	409	1,060	5,469	-	5,469	426	5,895
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
9	720 Materials & Supplies	-	217	-	244	471	546	-	184	-	-	-	-	1,663	401	2,064	57	2,120
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	5	5	0	5
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	72	72	2	74
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	76	76	2	78
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
14	735 Contractual Services - Testing	80	-	240	80	120	-	-	-	87	-	-	87	694	4	698	19	717
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	101	101	3	104
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	763	763	21	784
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	373	373	10	383
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	833	833	23	856
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	3	3	0	3
27	775 Miscellaneous Expenses	151	73	-	520	402	256	156	192	170	42	-	-	1,962	1,502	3,464	95	3,559
28																		
29	TOTAL	\$ 1,237	\$ 1,396	\$ 1,278	\$ 1,899	\$ 1,994	\$ 1,850	\$ 1,208	\$ 1,496	\$ 1,936	\$ 1,114	\$ 1,730	\$ 2,468	\$ 19,607	\$ 7,311	\$ 26,918	\$ 1,662	\$ 28,580

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: B-7
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) 5 Years Prior	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation	
1	601 Salaries & Wages - Employees	\$ 41,690	\$ 19,647	\$ 5,309	\$ 24,956	\$ (16,734)	(40.14) %		
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%		
3	604 Employee Pensions & Benefits	7,478	5,395	488	5,883	(1,595)	(21.33) %		
4	610 Purchased Water	-	-	-	-	-	%		
5	615 Purchased Power	8,709	11,304	918	12,222	3,513	40.34 %		
6	616 Fuel for Power Purchased	-	-	-	-	-	%		
7	618 Chemicals	1,010	3,347	92	3,439	2,429	240.45 %	Increase in the amount of chlorine purchases coupled with an increased cost of chemicals	
8	620 Materials & Supplies	19,017	4,992	137	5,129	(13,888)	(73.03) %	See note 1.	
9	631 Contractual Services - Engr.	281	41	1	42	(239)	(85.01) %		
10	632 Contractual Services - Acct.	415	567	16	583	168	40.37 %		
11	633 Contractual Services - Legal	1,836	602	16	618	(1,218)	(66.31) %		
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%		
13	635 Contractual Services - Testing	2,587	2,319	64	2,382	(205)	(7.92) %		
14	636 Contractual Services - Other	1,498	4,445	122	4,567	3,069	204.89 %	Increase of necessary meter readings. The Company pays a contractual employee to read meters	
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%		
16	642 Rental of Equipment	-	-	-	-	-	%		
17	650 Transportation Expenses	3,337	6,017	165	6,182	2,845	85.25 %		
18	656 Insurance - Vehicle	-	-	-	-	-	%		
19	657 Insurance - General Liability	-	-	-	-	-	%		
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%		
21	659 Insurance - Other	4,263	2,938	81	3,019	(1,244)	(29.19) %		
22	660 Advertising Expense	-	-	-	-	-	%		
23	666 Reg. Comm. Exp. - Rate Case Amort.	7,668	6,567	177	6,744	(924)	(12.05) %		
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%		
25	670 Bad Debt Expense	129	(779)	(21)	(801)	(930)	(720.72) %		
26	675 Miscellaneous Expenses	2,116	21,535	590	22,125	20,009	946 %	See note 1.	
27	TOTAL	\$ 102,034	\$ 88,937	\$ 8,153	\$ 97,090	\$ (4,944)	(4.85) %		
28									
29	Total Customers (ERC's)	470.0			558.2	88	18.77 %		
30									
31	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
32									
33	Benchmark Index: Increase in Customer ERC's					1.1877			
34	Increase in CPI					1.1028			
35									
36						1.3098			
37									
38	Note 1 - In order to compare accounts 620 and 675, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.								
39		5 Years Prior	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation	
40	620 Materials & Supplies	19,017	4,992	137	5,129	(13,888)	(73.03) %	See Total if applicable	
41	675 Miscellaneous Expenses	2,116	21,535	590	22,125	20,009	945.59 %	See Total if applicable	
42	TOTAL	21,133	26,527	727	27,254	6,121	28.96 %		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: B-8
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) 5 Years Prior	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation	
1	701 Salaries & Wages - Employees	\$ 6,218	\$ 2,493	\$ 674	\$ 3,167	\$ (3,051)	(49.07) %		
2	703 Salaries & Wages - Officers, Etc.		-	-	-		%		
3	704 Employee Pensions & Benefits	1,113	685	62	747	(366)	(32.88) %		
4	710 Purchased Sewage Treatment		-	-	-		%		
5	711 Sludge Removal Expense		9,819	269	10,088	10,088	100.00 %		
6	715 Purchased Power	3,612	5,469	426	5,895	2,283	63.21 %		
7	716 Fuel for Power Purchased		-	-	-		%		
8	718 Chemicals	70	-	-	-	(70)	(100.00) %		
9	720 Materials & Supplies	10,440	2,064	57	2,120	(8,320)	(79.69) %	See note 1.	
10	731 Contractual Services - Engr.	109	5	0	5	(104)	(95.29) %		
11	732 Contractual Services - Acct.	161	72	2	74	(87)	(54.05) %		
12	733 Contractual Services - Legal	714	76	2	78	(636)	(89.06) %		
13	734 Contractual Services - Mgmt. Fees		-	-	-		%		
14	735 Contractual Services - Testing	125	698	19	717	592	473.70 %	Increased testing due to DEP and regulatory requirements	
15	736 Contractual Services - Other	582	101	3	104	(478)	(82.17) %		
16	741 Rental of Building/Real Prop.		-	-	-		%		
17	742 Rental of Equipment		-	-	-		%		
18	750 Transportation Expenses	1,297	763	21	784	(513)	(39.56) %		
19	756 Insurance - Vehicle		-	-	-		%		
20	757 Insurance - General Liability		-	-	-		%		
21	758 Insurance - Workman's Comp.		-	-	-		%		
22	759 Insurance - Other	1,657	373	10	383	(1,274)	(76.87) %		
23	760 Advertising Expense		-	-	-		%		
24	766 Reg. Comm. Exp. - Rate Case Amort.	597	833	23	856	259	43.38 %		
25	767 Reg. Comm. Exp. - Other		-	-	-		%		
26	770 Bad Debt Expense	50	3	0	3	(47)	(93.84) %		
27	775 Miscellaneous Expenses	378	3,464	95	3,559	3,181	841.44 %	See note 1.	
28									
29	TOTAL	\$ 27,123	\$ 26,918	\$ 1,662	\$ 28,580	\$ 1,457	5.37 %		
30									
31	Total Customers (ERC's)	70.0			70.8	1	1.14 %		
32									
33	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
34									
35	Benchmark Index: Increase in Customer ERC's					1.0114			
36	Increase in CPI					1.1028			
37									
38						1.1154			
39									
40	Note 1 - In order to compare accounts 720 and 775, they should be combined because for the 2005 Test Year several of the sub-accounts were grouped differently from the 2001 Test Year to better conform to the classification of accounts according to the NARUC.								
41									
42	720 Materials & Supplies	10,440	2,064	57	2,120	(8,320)	(80) %	See Total if applicable	
43	775 Miscellaneous Expenses	378	3,464	95	3,559	3,181	841 %	See Total if applicable	
44	TOTAL	10,818	5,527	151	5,679	(5,139)	(47.51) %		

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: B-9
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1				Services provided by Water Service Corp. and allocated to Utilities, Inc. of Florida; see Schedule B-12.
2				
3				
4				
5				
6				
7				
8				
9				
10				
11		Total	\$ -	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: B-10
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	160	65	\$ 10,400	Assist w/MFR, data requests, audit facilitation
2	Milian, Swain & Associates	Maria Bravo	130	1000	130,000	Assist w/MFR, data requests, audit facilitation
3	Milian, Swain & Associates	Cynthia Yapp	130	115	14,950	Assist w/MFR, data requests, audit facilitation
4	Milian, Swain & Associates	Marlene Alvarez	45	50	2,250	Assist w/MFR, data requests, audit facilitation
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	260	231	60,000	Legal Fees
6	Frank Seidman	Frank Seidman	125	80	10,000	Used & Useful MFR preparation
7	Public Service Commission		n/a	n/a	4,500	Filing Fee
8	Water Service Corp.	Steve Lubertozi	89	125	11,125	Assist w/MFR, data requests, audit facilitation
9	Water Service Corp.	Lowell Yap	25	300	7,500	Assist w/MFR, data requests, audit facilitation
10	Water Service Corp.	Michell Menotti	34	175	5,950	Assist w/MFR, data requests, audit facilitation
11	Water Service Corp.	Erin Povich	29	500	14,500	Assist w/MFR, data requests, audit facilitation
12	Water Service Corp.	Lena Sunardio	43	175	7,525	Assist w/MFR, data requests, audit facilitation
13	Water Service Corp.	Kirsten Weeks	45	200	9,000	Assist w/MFR, data requests, audit facilitation
14	Water Service Corp.	Dimitry Neyzelman	43	300	12,900	Assist w/MFR, data requests, audit facilitation
15	Water Service Corp.		n/a	na	7,643	Customer notices, postage
16	Water Service Corp.		n/a	n/a	1,031	Customer notices, stock
17	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
18	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
19	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
20	Water Service Corp.		n/a	n/a	12,000	Fed Ex, copies & other misc.
21					<u>\$ 324,474</u>	
22						
23	Estimate Through					
24						
25	<input checked="" type="checkbox"/> PAA					
26	<input type="checkbox"/> Commission Hearing					
27						
28	Amortization Period 4 Years					
29	Explanation if different from Section 367.0816, Florida					
30						
31						
32						
33	Amortization of Rate Case Expense:					
34	Prior Rate Case Amortization					
35	Total allowed rate case expense per Order No. PSC - 03-1140-FOF-WS issued 12/22/03				\$ 397,597	
36	Amortization Expense 2004				99,399	
37	Amortization Expense 2005				99,399	
38	Amortization Expense 1/1-6/30/06				49,700	
39	Total Amortization Expense				<u>248,498</u>	
40						
41	Unamortized prior rate case expense				\$ 149,099	
42						
43						
44						
45			(A)	(B)	(C)	
46	Prior unamortized rate case expenses		Water	Wastewater	Total	
47	Current rate case expense		\$ 108,172	\$ 40,927	\$ 149,099	
48	Total projected rate case expense		235,407	89,067	324,474	
49	Annual Amortization - All UIF systems		\$ 85,895	\$ 32,499	\$ 118,393	
50						
51	Annual Amortization - County		\$ 6,744	\$ 856	\$ 7,600	
52						
53						
54	Method of allocation between UIF systems:					
55	Total Customers - UIF		7,109.2	2,689.8	9,799.0	
56	Percentage of customers		73%	27%	100%	
57						
58	Method of allocation for the county:					
59	Total Customers - County		558.2	70.8	629.0	
60	Percentage of customers		88.74%	11.26%	100.00%	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: B-11
Page 1 of 1
Preparer: Steven M. Lubertozi

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

Line
No.

1 Not applicable.

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim Final
 Historical Projected

Schedule B-12
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage		
			(1) UIF	(2) Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	(5) UIF	(6) Other Companies/ Systems	(7) Total	(8) 72.55% Water	27.45% Sewer
Water Service Corp. Allocated Expenses (SE,50):											
1											
2	601	Salaries - Operations	9.4%	90.6%	100.0%		144,928	1,392,335	1,537,263	105,146	39,782
3	601	Salaries - Office	12.1%	87.9%	100.0%		26,544	193,065	219,609	19,258	7,286
4	604	Pension & Benefits	9.9%	90.1%	100.0%		39,092	356,450	395,542	28,361	10,731
5	408	Taxes Other Than Income	9.6%	90.4%	100.0%		13,880	131,105	144,985	10,070	3,810
6							<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>
7											
Water Service Corp. Allocated Expenses (SE,51):											
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,828	52,301	54,129	1,326	502
10	601	Salaries and Wages	4.2%	95.8%	100.0%		6,226	143,797	150,023	4,517	1,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,973	45,549	47,522	1,431	542
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		1,787	41,279	43,066	1,296	491
13							<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>
14											
Water Service Corp. Allocated Expenses (SE,60):											
16	403	Depreciation Expense	3.4%	96.6%	100.0%		2,550	72,942	75,492	1,850	700
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		5,821	166,509	172,330	4,223	1,598
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		754	21,583	22,337	547	207
19	413	Income from Utility Plant Leaser	3.5%	96.5%	100.0%		(61)	(1,679)	(1,740)	(44)	(17)
20	419	Interest and Dividend Income	3.5%	96.5%	100.0%		5,741	158,778	164,519	4,165	1,576
21	427	Interest Expense	3.4%	96.6%	100.0%		(663)	(18,976)	(19,639)	(481)	(182)
22	601	Salaries & Wages	3.3%	96.7%	100.0%		34,237	1,017,932	1,052,169	24,839	9,398
23	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,758	164,774	170,532	4,177	1,581
24	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		3,768	104,232	108,000	2,734	1,034
25	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
26	636	Contractual Services - Other	3.5%	96.5%	100.0%		783	21,664	22,447	568	215
27	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
28	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		14,104	387,809	401,913	10,232	3,872
29							<u>73,260</u>	<u>2,108,729</u>	<u>2,181,989</u>	<u>53,150</u>	<u>20,110</u>
30											
Water Service Corp. Allocated Expenses (SE,90):											
FL Office Allocations											
33	403	Depreciation Expenses	-84.1%	184.1%	100.0%		(10,256)	22,449	12,193	(7,441)	(2,815)
34	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
35	636	Contractual Services - Other	-84.1%	184.1%	100.0%		(13,305)	29,122	15,817	(9,653)	(3,652)
36	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(39,812)	87,148	47,336	(28,884)	(10,928)
37							<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>
38											
UIF Parent Allocations											
40	403	Depreciation Expenses	-32.0%	132.0%	100.0%		(15,478)	63,832	48,354	(11,229)	(4,249)
41	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%		(1,118)	2,442	1,324	(811)	(307)
42	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,810)	59,650	57,840	(1,313)	(497)
43	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(11,376)	24,904	13,528	(8,253)	(3,123)
44							<u>(29,782)</u>	<u>150,828</u>	<u>121,046</u>	<u>(21,607)</u>	<u>(8,175)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim Final
 Historical Projected

Schedule B-12
 Page 2 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	(1) (2) (3) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated			(8) 100.00%	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	9.6%	90.4%	100.0%		84,003	793,964	877,967	60,944	23,059
3	601	Salaries - Office	12.0%	88.0%	100.0%		15,672	114,608	130,280	11,370	4,302
4	604	Pension & Benefits	9.8%	90.2%	100.0%		15,780	145,872	161,652	11,448	4,332
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%		7,087	68,713	75,800	5,142	1,945
6							<u>122,542</u>	<u>1,123,157</u>	<u>1,245,699</u>	<u>88,905</u>	<u>33,637</u>
7											
8		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	3.4%	96.6%	100.0%		954	26,814	27,768	692	262
10	601	Salaries and Wages	4.2%	95.8%	100.0%		3,209	73,756	76,965	2,328	881
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,157	26,585	27,742	839	318
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%		1,099	25,251	26,350	797	302
13							<u>6,419</u>	<u>152,406</u>	<u>158,825</u>	<u>4,657</u>	<u>1,762</u>
14											
15		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	3.4%	96.6%	100.0%		1,319	37,083	38,402	957	362
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		1,127	31,693	32,820	818	309
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		44	1,234	1,278	32	12
20	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
21	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
22	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
23	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
24	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
25	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
26	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
27							<u>40,902</u>	<u>1,159,517</u>	<u>1,200,419</u>	<u>29,675</u>	<u>11,227</u>
28											
29		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
30		FL Office Allocations									
31	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
32	636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
33	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
34							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
35											
36		UIF Parent Allocations									
37	403	Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
38	604	Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
39	650	Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
40	675	Miscellaneous Expenses	-84.3%	184.3%	100.0%		(2,172)	4,750	2,578	(1,576)	(596)
41							<u>(11,094)</u>	<u>70,690</u>	<u>59,596</u>	<u>(8,049)</u>	<u>(3,045)</u>

Company: Utilities, Inc of Florida
 Docket No.: 060253-WS
 Schedule 3 Months Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 3 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	(1) (2) (3)			Description of Allocation Method	(5) (6) (7)			(8) 100.00%	
			Allocation Percentages				Amounts Allocated			72.55% Water	27.45% Sewer
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses (SE.50):											
2	601	Salaries - Operations	9.1%	90.9%	100.0%						
3	601	Salaries - Office	12.0%	88.0%	100.0%	77,413	772,628	850,041	56,163	21,250	
4	604	Pension & Benefits	9.6%	90.4%	100.0%	15,141	111,067	126,208	10,985	4,156	
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%	18,077	170,111	188,188	13,115	4,962	
6						6,397	65,760	72,157	4,641	1,756	
7						<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>	
Water Service Corp. Allocated Expenses (SE.51):											
9	403	Depreciation Expense	3.4%	96.6%	100.0%						
10	601	Salaries and Wages	4.2%	95.8%	100.0%	1,181	33,367	34,548	857	324	
11	636	Contractual Services Other	4.1%	95.9%	100.0%	434	10,014	10,448	315	119	
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	1,033	23,873	24,906	749	284	
13						912	21,065	21,977	662	250	
14						<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>	
Water Service Corp. Allocated Expenses (SE.60):											
16	403	Depreciation Expense	3.4%	96.6%	100.0%						
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	1,849	52,259	54,108	1,341	508	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	2,877	81,310	84,187	2,087	790	
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	107	3,050	3,157	78	29	
20	413	Income from Utility Plant Lease	3.4%	96.6%	100.0%	331	9,343	9,674	240	91	
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%	(40)	(1,120)	(1,160)	(29)	(11)	
22	427	Interest Expense	3.4%	96.6%	100.0%	2,898	79,427	82,325	2,103	795	
23	601	Salaries & Wages	3.5%	96.5%	100.0%	(483)	(13,658)	(14,141)	(350)	(133)	
24	604	Employee Pension & Benefits	3.5%	96.5%	100.0%	26,095	722,112	748,207	18,932	7,163	
25	632	Contractual Services - Account	3.5%	96.5%	100.0%	12,633	350,600	363,233	9,165	3,468	
26	636	Contractual Services - Other	3.5%	96.5%	100.0%	4,302	119,540	123,842	3,121	1,181	
27	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	(1,916)	(53,249)	(55,165)	(1,390)	(526)	
28						7,127	196,964	204,091	5,171	1,956	
29						<u>55,780</u>	<u>1,546,577</u>	<u>1,602,357</u>	<u>40,469</u>	<u>15,311</u>	
Water Service Corp. Allocated Expenses (SE.90):											
FL Office Allocations											
31	403	Depreciation Expenses	-88.0%	188.0%	100.0%						
33	636	Contractual Services - Other	-88.0%	188.0%	100.0%	(5,393)	11,523	6,130	(3,913)	(1,480)	
34	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%	(5,045)	10,777	5,732	(3,660)	(1,385)	
35						<u>(27,429)</u>	<u>58,601</u>	<u>31,172</u>	<u>(19,900)</u>	<u>(7,529)</u>	
36						<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>	
UIF Parent Allocations											
38	403	Depreciation Expenses	-34.3%	134.3%	100.0%						
39	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%	(9,574)	37,515	27,941	(6,946)	(2,628)	
40	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,267)	2,709	1,442	(919)	(348)	
41	675	Miscellaneous Expenses	-87.9%	187.9%	100.0%	(1,027)	33,836	32,809	(745)	(282)	
42						<u>(3,805)</u>	<u>8,136</u>	<u>4,331</u>	<u>(2,761)</u>	<u>(1,044)</u>	
						<u>(15,673)</u>	<u>82,196</u>	<u>66,523</u>	<u>(11,371)</u>	<u>(4,302)</u>	

Company: Utilities, Inc of Florida
 Docket No. 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 4 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Utilities, Inc of Florida Allocation Percentage	
			(1) UIF	(2) Other Companies/ Systems	(3) Total	(4) Description of Allocation Method	(5) UIF	(6) Other Companies/ Systems	(7) Total	(8) 72.55% Water
1 Water Service Corp. Allocated Expenses (SE.50):										
2	601	Salaries - Operations	9.4%	90.6%	100.0%					
3	601	Salaries - Office	12.0%	88.0%	100.0%	306,344	2,958,927	3,265,271	222,253	84,091
4	604	Pension & Benefits	9.8%	90.2%	100.0%	57,357	418,740	476,097	41,613	15,744
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%	72,949	672,433	745,382	52,925	20,024
6						27,364	265,578	292,942	19,853	7,511
7						<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,643</u>	<u>127,371</u>
8 Water Service Corp. Allocated Expenses (SE.51):										
9	403	Depreciation Expense	3.4%	96.6%	100.0%					
10	601	Salaries and Wages	4.2%	95.8%	100.0%	3,963	112,482	116,445	2,875	1,088
11	636	Contractual Services Other	4.2%	95.8%	100.0%	9,869	227,567	237,436	7,160	2,709
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%	4,163	96,007	100,170	3,020	1,143
13						3,798	87,595	91,393	2,755	1,043
14						<u>21,793</u>	<u>523,651</u>	<u>545,444</u>	<u>15,811</u>	<u>5,982</u>
15 Water Service Corp. Allocated Expenses (SE.60):										
16	403	Depreciation Expense	3.4%	96.6%	100.0%					
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	5,718	162,285	168,003	4,148	1,570
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	9,825	279,512	289,337	7,128	2,697
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	905	25,867	26,772	657	248
20	413	Income from Utility Plant Leased to Others	3.5%	96.5%	100.0%	331	9,343	9,674	240	91
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%	(101)	(2,799)	(2,900)	(73)	(28)
22	427	Interest Expense	3.4%	96.6%	100.0%	11,553	317,616	329,169	8,382	3,171
23	601	Salaries & Wages	3.3%	96.7%	100.0%	(1,620)	(45,969)	(47,589)	(1,175)	(445)
24	604	Employee Pension & Benefits	3.4%	96.6%	100.0%	79,877	2,312,253	2,392,130	57,951	21,926
25	632	Contractual Services - Accounting	3.5%	96.5%	100.0%	23,478	658,800	682,278	17,033	6,445
26	633	Contractual Services - Legal	3.5%	96.5%	100.0%	9,959	275,883	285,842	7,225	2,734
27	636	Contractual Services - Other	3.5%	96.5%	100.0%	468	12,945	13,413	340	128
28	650	Transportation Expenses	0.0%	100.0%	100.0%	2,615	71,789	74,404	1,897	718
29	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	-	215	215	-	-
30						26,934	737,085	764,019	19,541	7,393
31						<u>169,942</u>	<u>4,814,823</u>	<u>4,984,765</u>	<u>123,293</u>	<u>46,649</u>
32 Water Service Corp. Allocated Expenses (SE.90):										
33 FL Office Allocations										
34	403	Depreciation Expenses	-85.1%	185.1%	100.0%	(20,810)	45,263	24,453	(15,098)	(5,712)
35	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%	(309)	676	367	(224)	(85)
36	636	Contractual Services - Other	-84.9%	184.9%	100.0%	(24,299)	52,917	28,618	(17,629)	(6,670)
37	675	Miscellaneous Expenses	-85.3%	185.3%	100.0%	(89,741)	194,976	105,235	(65,107)	(24,634)
38						<u>(135,159)</u>	<u>293,832</u>	<u>158,673</u>	<u>(98,058)</u>	<u>(37,101)</u>
40 UIF Parent Allocations										
41	403	Depreciation Expenses	-29.0%	129.0%	100.0%	(33,262)	147,996	114,734	(24,132)	(9,130)
42	604	Employee Pension & Benefits	-86.2%	186.2%	100.0%	(2,521)	5,445	2,924	(1,829)	(692)
43	650	Transportation Expenses	-3.1%	103.1%	100.0%	(3,413)	112,483	109,070	(2,476)	(937)
44	675	Miscellaneous Expenses	-84.9%	184.9%	100.0%	(17,353)	37,789	20,436	(12,590)	(4,763)
45						<u>(56,549)</u>	<u>303,714</u>	<u>247,165</u>	<u>(41,026)</u>	<u>(15,523)</u>

Company: Utilities, Inc of Florida
 Docket No 060253-WS
 Schedule Year Ended: 12/31/2005
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 5 of 5

Preparer: Steven M. Lubertozzi

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

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4)	(5)	(6)			Marion County		
			Allocation Percentages					Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			UIF Marion County	Other UIF Systems	Total				UIF Marion County	Other UIF Systems	Total	88.74% Water	11.26% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>													
2	601	Salaries - Operations	6.4%	93.6%	100.0%		19,664	286,680	306,344	17,451	2,213		
3	601	Salaries - Office	6.4%	93.6%	100.0%		3,682	53,675	57,357	3,267	414		
4	604	Pension & Benefits	6.4%	93.6%	100.0%		4,683	68,266	72,949	4,156	527		
5	408	Taxes Other Than Income	6.4%	93.6%	100.0%		1,757	25,607	27,364	1,559	198		
							<u>29,785</u>	<u>434,229</u>	<u>464,014</u>	<u>26,433</u>	<u>3,353</u>		
<u>Water Service Corp. Allocated Expenses (SE.51):</u>													
9	403	Depreciation Expense	6.4%	93.6%	100.0%		254	3,709	3,963	226	29		
10	601	Salaries and Wages	6.4%	93.6%	100.0%		633	9,236	9,869	562	71		
11	636	Contractual Services Other	6.4%	93.6%	100.0%		267	3,896	4,163	237	30		
12	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		244	3,554	3,798	216	27		
							<u>1,399</u>	<u>20,394</u>	<u>21,793</u>	<u>1,241</u>	<u>157</u>		
<u>Water Service Corp. Allocated Expenses (SE.60):</u>													
16	403	Depreciation Expense	6.4%	93.6%	100.0%		367	5,351	5,718	326	41		
17	408	Taxes Other than Income	6.4%	93.6%	100.0%		631	9,194	9,825	560	71		
18	409	Income Taxes - Federal	6.4%	93.6%	100.0%		58	847	905	52	7		
19	410	Deferred Inc. Taxes - Federal	6.4%	93.6%	100.0%		21	310	331	19	2		
20	413	Income from Utility Plant Leased	6.4%	93.6%	100.0%		(6)	(95)	(101)	(6)	(1)		
21	419	Interest and Dividend Income	6.4%	93.6%	100.0%		742	10,811	11,553	658	83		
22	427	Interest Expense	6.4%	93.6%	100.0%		(104)	(1,516)	(1,620)	(92)	(12)		
23	601	Salaries & Wages	6.4%	93.6%	100.0%		5,127	74,750	79,877	4,550	577		
24	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		1,507	21,971	23,478	1,337	170		
25	632	Contractual Services - Accounti	6.4%	93.6%	100.0%		639	9,320	9,959	567	72		
26	633	Contractual Services - Legal	6.4%	93.6%	100.0%		30	438	468	27	3		
27	636	Contractual Services - Other	6.4%	93.6%	100.0%		168	2,447	2,615	149	19		
28	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		1,729	25,205	26,934	1,534	195		
							<u>10,909</u>	<u>159,033</u>	<u>169,942</u>	<u>9,681</u>	<u>1,228</u>		
<u>Water Service Corp. Allocated Expenses (SE.90):</u>													
FL Office Allocations													
33	403	Depreciation Expenses	6.4%	93.6%	100.0%		(1,336)	(19,474)	(20,810)	(1,185)	(150)		
34	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		(20)	(289)	(309)	(18)	(2)		
35	636	Contractual Services - Other	6.4%	93.6%	100.0%		(1,560)	(22,739)	(24,299)	(1,384)	(176)		
36	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		(5,760)	(83,981)	(89,741)	(5,112)	(648)		
							<u>(8,676)</u>	<u>(126,483)</u>	<u>(135,159)</u>	<u>(7,699)</u>	<u>(977)</u>		
UIF Parent Allocations													
40	403	Depreciation Expenses	6.4%	93.6%	100.0%		(2,135)	(31,127)	(33,262)	(1,895)	(240)		
41	604	Employee Pension & Benefits	6.4%	93.6%	100.0%		(162)	(2,359)	(2,521)	(144)	(18)		
42	650	Transportation Expenses	6.4%	93.6%	100.0%		(219)	(3,194)	(3,413)	(194)	(25)		
43	675	Miscellaneous Expenses	6.4%	93.6%	100.0%		(1,114)	(16,239)	(17,353)	(989)	(125)		
							<u>(3,630)</u>	<u>(52,919)</u>	<u>(56,549)</u>	<u>(3,221)</u>	<u>(409)</u>		

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year UIF Allocation	(4) Test Year Total Expense	(5) Adjustments	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 65	\$ 8	\$ 73		\$ 73		
3	302.1 Franchises			0		0		
4	339.1 Other Plant & Misc. Equipment			0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights			0		0		
7	304.2 Structures & Improvements	2,120		2,120		2,120		
8	305.2 Collect. & Impound. Reservoirs			0		0		
9	306.2 Lake, River & Other Intakes			0		0		
10	307.2 Wells & Springs	1,132		1,132		1,132		
11	308.2 Infiltration Galleries & Tunnels			0		0		
12	309.2 Supply Mains			0		0		
13	310.2 Power Generation Equipment			0		0		
14	311.2 Pumping Equipment	4,843		4,843	235	5,078		
15	339.2 Other Plant & Misc. Equipment			0		0		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights			0		0		
18	304.3 Structures & Improvements	130		130		130		
19	320.3 Water Treatment Equipment	1,052		1,052		1,052		
20	339.3 Other Plant & Misc. Equipment			0		0		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights			0		0		
23	304.4 Structures & Improvements			0		0		
24	330.4 Distr. Reservoirs & Standpipes	2,467		2,467		2,467		
25	331.4 Transm. & Distribution Mains	5,145		5,145		5,145		
26	333.4 Services	2,617		2,617	139	2,756		
27	334.4 Meters & Meter Installations	2,357		2,357		2,357		
28	335.4 Hydrants	492		492		492		
29	339.4 Other Plant & Misc. Equipment			0		0		
30	GENERAL PLANT							
31	303.5 Land & Land Rights			0		0		
32	304.5 Structures & Improvements		308	308		308		
33	340.5 Office Furniture & Equipment		616	616		616		
34	341.5 Transportation Equipment		4,337	4,337		4,337		
35	342.5 Stores Equipment		5	5		5		
36	343.5 Tools, Shop & Garage Equipment	353	332	685		685		
37	344.5 Laboratory Equipment	86	2	88		88		
38	345.5 Power Operated Equipment			0		0		
39	346.5 Communication Equipment		56	56		56		
40	347.5 Miscellaneous Equipment			0		0		
41	348.5 Other Tangible Plant	(647)		(647)		(647)		
42	TOTAL	22,212	5,664	27,876	374	28,250	N/A	N/A
43	LESS: AMORTIZATION OF CIAC	(4,238)		(4,238)		(4,238)		
44								
45	NET DEPRECIATION EXPENSE - WATER	\$ 17,974	\$ 5,664	\$ 23,638	\$ 374	\$ 24,012	N/A	N/A

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-2

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account No. and Name	Test Year Expense County	Test Year UIF Allocation	Test Year Total Expense	Adjustments	Adjusted Balance	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization		\$ 1	\$ 1		\$ 1		
3	352.1 Franchises			0		-		
4	389.1 Other Plant & Misc. Equipment			0		-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights			0		-		
7	354.2 Structures & Improvements			0		-		
8	360.2 Collection Sewers - Force			0		-		
9	361.2 Collection Sewers - Gravity	1,301		1,301		1,301		
10	362.2 Special Collecting Structures			0		-		
11	363.2 Services to Customers	17		17	106	123		
12	364.2 Flow Measuring Devices			0		-		
13	365.2 Flow Measuring Installations			0		-		
14	366.2 Reuse Services			0		-		
15	367.2 Reuse Meters and Meter Installations			0		-		
16	389.2 Other Plant & Misc. Equipment			0		-		
17	SYSTEM PUMPING PLANT							
18	353.3 Land & Land Rights			0		-		
19	354.3 Structures & Improvements			0		-		
20	370.3 Receiving Wells			0		-		
21	371.3 Pumping Equipment	20		20		20		
22	374.3 Reuse Distribution Reservoirs			0		-		
23	375.3 Reuse Transmission & Distribution			0		-		
24	389.3 Other Plant & Misc. Equipment			0		-		
25	TREATMENT AND DISPOSAL PLANT							
26	353.4 Land & Land Rights			0		-		
27	354.4 Structures & Improvements			0		-		
28	380.4 Treatment & Disposal Equipment	(2,609)		(2,609)		(2,609)	31.35%	(818)
29	381.4 Plant Sewers			0		-		
30	382.4 Outfall Sewer Lines			0		-		
31	389.4 Other Plant & Misc. Equipment			0		-		
32	GENERAL PLANT							
33	353.7 Land & Land Rights			0		-		
34	354.7 Structures & Improvements		39	39		39		
35	390.7 Office Furniture & Equipment		79	79		79		
36	391.7 Transportation Equipment		550	550		550		
37	392.7 Stores Equipment		1	1		1		
38	393.7 Tools, Shop & Garage Equipment		42	42		42		
39	394.7 Laboratory Equipment			0		-		
40	395.7 Power Operated Equipment			0		-		
41	396.7 Communication Equipment		7	7		7		
42	397.7 Miscellaneous Equipment			0		-		
43	398.7 Other Tangible Plant	98		98		98		
44								
45	TOTAL	(1,173)	719	(454)	106	(348)		(818)
46	LESS: AMORTIZATION OF CIAC	(56)		(56)		(56)		
47								
48	NET DEPRECIATION EXPENSE - SEWER	\$ (1,229)	\$ 719	\$ (510)	\$ 106	\$ (404)		\$ (818)

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []
 Interim [] Final [X]

Schedule: B-15
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County			2,281		2,281
3	Allocation from UIF	7,414	2,030	1,791	45	11,280
4	Test Year Per Books	\$ 7,414	\$ 2,030	\$ 4,072	\$ 45	\$ 13,561
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			647		647
8	Payroll Tax for add'l budgeted salaries		457			457
	Increase in RAFs associated with annualized water revenues per B-3	13	-	-	-	13
10	Total Test Year Adjustments	13	457	647	-	1,117
11						
12	Adjusted Test Year	7,427	2,487	4,719	45	14,678
13	RAF's Assoc. with Revenue Increase	636	-	-	-	636
14						
15	Total Balance	\$ 8,063	\$ 2,487	\$ 4,719	\$ 45	\$ 15,314
16						
17						
18	WASTEWATER					
19	Test Year per County			289		289
20	Allocation from UIF	2,027	258	227	5	2,517
21	Test Year Per Books	\$ 2,027	\$ 258	\$ 516	\$ 5	\$ 2,806
22						
23	Adjustments to Test Year (Explain):					
24	Adjustments in ad valorem tax per B-3			(411)		(411)
25	Payroll Tax for add'l budgeted salaries		58			58
	Increase in RAFs associated with annualized sewer revenues per B-3	4	-	-	-	4
26	Total Test Year Adjustments	4	58	(411)	-	(349)
27						
28						
29	Adjusted Test Year	2,031	316	105	5	2,457
30	RAF's Assoc. with Revenue Increase	(66)	-	-	-	(66)
31						
32	Total Balance	\$ 1,965	\$ 316	\$ 105	\$ 5	\$ 2,391

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WVS
 Test Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 10,221	\$ 3,671	\$ 13,892	\$ 10,481	\$ 3,411
2							
3	Deferred Income Tax Expense	C-5	(1,498)	1,498	\$ -		
4							
5	ITC Realized This Year	C - 8					
6							
7	ITC Amortization	C - 8					
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-9					
11							
12	Total Income Tax Expense		\$ 8,723	\$ 5,169	\$ 13,892	\$ 10,481	\$ 3,411

Supporting Schedules: C-2, C-5, C-9
 Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Water
1	\$ 38,633	\$ (8,757)	\$ 29,876	\$ 2,412	\$ 32,288
2		9,025	9,025	1,456	10,481
3					
4	38,633	268	38,901	3,868	42,769
5	17,448	(2,531)	14,917		14,917
6					
7	21,185	2,799	23,984	3,868	27,852
8					
9	Schedule M Adjustments:				
10	(1,792)		(1,792)		(1,792)
11	1,580	6,215	7,795	-	7,795
12					
13	(212)	6,215	6,003	-	6,003
14					
15	21,185	2,799	23,984	3,868	27,852
16					
17					
18	21,185	2,799	23,984	3,868	27,852
19	1,165	154	1,319	213	1,532
20					
21					
22					
23	1,165	154	1,319	213	1,532
24					
25	20,020	2,645	22,665	3,655	26,320
26	0.34	0.34	0.34	0.34	0.34
27					
28	6,807	899	7,706	1,243	8,949
29					
30					
31					
32	6,807	899	7,706	1,243	8,949
33					
34	Summary:				
35	1,165	154	1,319	213	1,532
36	6,807	899	7,706	1,243	8,949
37					
38	\$ 7,972	\$ 1,053	\$ 9,025	\$ 1,456	\$ 10,481
39					

40 Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-3 and C-5.

41

42 Supporting Schedules: B-1, C-3, C-4, C-5, C-7

43 Recap Schedules: C-1

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	UPDATE FORMULAS TO INCLUDE WATER				
	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	\$ 15,823	\$ (3,274)	\$ 12,549	\$ (2,048)	\$ 10,502
2		4,645	4,645	(1,234)	3,411
3					
4	15,823	1,371	17,194	(3,282)	13,913
5	9,848	(4,996)	4,852		4,852
6					
7	5,975	6,367	12,342	(3,282)	9,061
8					
9	Schedule M Adjustments:				
10	(497)		(497)		(497)
11	(5,049)	848	(4,201)	-	(4,201)
12					
13	(5,546)	848	(4,698)	-	(4,698)
14					
15	5,975	6,367	12,342	(3,282)	9,061
16	-		-		-
17					
18	5,975	6,367	12,342	(3,282)	9,061
19	329	350	679	(180)	498
20					
21					
22					
23	329	350	679	(180)	499
24					
25	5,646	6,017	11,663	(3,102)	8,562
26	0.34	0.34	0.34	0.34	0.34
27					
28	1,920	2,046	3,966	(1,054)	2,912
29					
30	-	-	-	-	-
31					
32	1,920	2,046	3,966	(1,054)	2,912
33					
34	Summary:				
35	329	350	679	(180)	499
36	1,920	2,046	3,966	(1,054)	2,912
37					
38	\$ 2,249	\$ 2,396	\$ 4,645	\$ (1,234)	\$ 3,411
39					

Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-3 and C-5.

Supporting Schedules: B-2, C-3, C-4, C-5, C-7
 Recap Schedules: C-1

Company: Utilities, Inc. of Florida - Marion County

Schedule: C-3

Docket No.: 060253-WVS

Page 1 of 2

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Interim [] Final [X]

Historic [X] or Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	534		534	534
7					
8	Other Interest Expense - Intercompany	18,706	(4,323)	14,383	14,383
9					
10	AFUDC	(1,792)	1,792	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 17,448	\$ (2,531)	\$ 14,917	\$ 14,917
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20				Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost	
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1,C-8				
40	Recap Schedules: C-2				

Company: Utilities, Inc. of Florida - Marion County

Docket No.: 060253-WS

Schedule Year Ended: 12/31/05

Interim [] Final [X]

Historic [X] or Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest on Long-Term Debt			\$ -	
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	148		148	148
7					
8	Other Interest Expense - Intercompany	10,197	(5,493)	4,704	4,704
9					
10	AFUDC	(497)	497	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 9,848	\$ (4,996)	\$ 4,852	\$ 4,852
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20				Total Weighted Cost	Debt Only Weighted Cost
21	Balances From Schedule D-1	Amount	Ratio	Cost	
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1,C-8				
40	Recap Schedules: C-2				

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Historic or Projected

Schedule: C-4
Page 1 of 1
Preparer: Steven M. Lubertozzi

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

<u>Line</u> <u>No.</u>		<u>Total</u>	<u>Water</u>	<u>Sewer</u>
1	Interest During Construction	\$ (2,289)	\$ (1,792)	\$ (497)

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Test Year 6/30/2005	Utility Adjust.(1)	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 26,223	\$ -	\$ 26,223	\$ 26,223
4	Book Depreciation and Amortization	17,974	6,038	24,012	24,012
5					
6	Difference	8,249	(6,038)	2,211	2,211
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(2,450)		(2,450)	(2,450)
10	Deferred Maintenance Amort	(812)		(812)	(812)
11	Deferred Rate Case - Amort	(6,567)	(177)	(6,744)	(6,744)
12	Organization Exp - Amort				
13					
14					
15	Total Timing Differences (To C-2)	(1,580)	(6,215)	(7,795)	(7,795)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(87)	(342)	(429)	(429)
19	(Limited by NOL)				
20		(87)	(342)	(429)	(429)
21					
22	Timing Differences For Federal Taxes				
23	(Line 15 - 18)	(1,580)	(6,215)	(7,795)	(7,795)
24					
25	Federal Tax Rate	0.34	0.34	0.34	0.34
26					
27	Federal Deferred Taxes (Line 23 x Line 25)	(537)	(2,113)	(2,650)	(2,650)
28	Add: State Deferred Taxes (Line 18)	(87)	(342)	(429)	(429)
29					
30	Total Deferred Tax Expense (To C-1)	\$ (624)	\$ (2,455)	\$ (3,079)	\$ (3,079)

Supporting Schedules: None
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

Schedule: C-5
 Page 2 of 2
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Test Year 6/30/2005	Utility Adjust.(1)	Utility Adjusted	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 6,556	\$ -	\$ 6,556	\$ 6,556
4	Book Depreciation and Amortization	(1,229)	825	(404)	(404)
5					
6	Difference	7,785	(825)	6,960	6,960
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(1,800)		(1,800)	(1,800)
10	Deferred Maintenance Amort	(103)		(103)	(103)
11	Deferred Rate Case - Amort	(833)	(23)	(856)	(856)
12					
13					
14	Total Timing Differences (To C-2)	5,049	(848)	4,201	4,201
15					
16	State Tax Rate	0.055	0.055	0.055	0.055
17	State Deferred Taxes (Line 14 x Line 16)	278	(47)	231	231
18	(Limited by NOL)	(278)	47	(231)	(231)
19					
20					
21	Timing Differences For Federal Taxes				
22	(Line 14 - 17)	4,771	(801)	3,970	3,970
23					
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 22 x Line 24)	1,622	(272)	1,350	1,350
27	Add: State Deferred Taxes (Line 17)	278	(47)	231	231
28					
29	Total Deferred Tax Expense (To C-1)	\$ 1,900	\$ (319)	\$ 1,581	\$ 1,581

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 1 of 3
 Preparer: Steven M. Lubertozzi

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	2001	1,805	17,302	19,107	342	1,995	2,337	(1,730)	(355,497)	(357,227)
2	2002	1,601	15,599	17,200	1,044	6,098	7,142	(8,652)	(528,740)	(537,392)
3	2003	1,394	13,899	15,293	1,466	8,563	10,029	(29,548)	(860,835)	(890,383)
4	2004	1,186	12,202	13,388	1,868	10,910	12,778	(25,631)	(1,048,806)	(1,074,437)
5	2005	978	10,505	11,483	2,433	14,212	16,645	(20,097)	(1,016,468)	(1,036,565)
6										
7										
8										
9										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
10	Year	State	Federal	Total	State	Federal	Total			
11	2001	(2,457)	(14,348)	(16,805)	(1,420)	(8,293)	(9,713)			
12	2002	(10,261)	(59,935)	(70,196)	(1,036)	(6,052)	(7,088)			
13	2003	(31,598)	(184,583)	(216,181)	(810)	(4,731)	(5,541)			
14	2004	(25,268)	(147,607)	(172,875)	(3,417)	(19,963)	(23,380)			
15	2005	(18,983)	(110,890)	(129,873)	(2,652)	(15,489)	(18,141)			
16										
17										
18		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
19	Year	State	Federal	Total	State	Federal	Total			
20	2001		(15,212)	(15,212)		(336,941)	(336,941)			
21	2002		(17,102)	(17,102)		(467,348)	(467,348)			
22	2003		(19,041)	(19,041)		(674,942)	(674,942)			
23	2004		(20,980)	(20,980)		(883,368)	(883,368)			
24	2005	(10)	(21,037)	(21,047)	(1,863)	(893,769)	(895,632)			

Supporting Schedules: None
 Supporting Schedules: A-19, D-2(a)

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 2 of 3
 Preparer: Steven M. Lubertozzi

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

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees					Account No. 190.2012 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2001					1,805					342
2	2002	1,805	(204)	-	-	1,601	342	702			1,044
3	2003	1,601	(207)			1,394	1,044	422			1,466
4	2004	1,394	(208)			1,186	1,466	402			1,868
5	2005	1,186	(208)			978	1,868	565			2,433
6											
7											
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	2001					(2,457)					(1,420)
13	2002	(2,457)	(7,804)	-	-	(10,261)	(1,420)	384			(1,036)
14	2003	(10,261)	(21,337)			(31,598)	(1,036)	226			(810)
15	2004	(31,598)	6,330			(25,268)	(810)	(2,607)			(3,417)
16	2005	(25,268)	6,285			(18,983)	(3,417)	765			(2,652)
17											
18											
Line No.	Year	Account No. 190.2024 Deferred T St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
23	2001					0					-
24	2002	-				-	-				-
25	2003	-				-	-				-
26	2004	-				-	-				-
27	2005	-	(10)			(10)	-	(1,863)			(1,863)
28											
Line No.	Year	Account No. 190.1012 Deferred Tax Debits- Tap Fees					Account No. 190.1011 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
33	2001					1,995					17,302
34	2002	1,995	4,103			6,098	17,302	(1,703)	-	-	15,599
35	2003	6,098	2,465			8,563	15,599	(1,700)			13,899
36	2004	8,563	2,347			10,910	13,899	(1,697)			12,202
37	2005	10,910	3,302			14,212	12,202	(1,697)			10,505

Supporting Schedules: None
 Supporting Schedules: A-19, D-2(a)

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/2005
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 3 of 3
 Preparer: Steven M. Lubertozzi

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

Line No.	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1												
2	2001					(14,348)						(8,293)
3	2002	(14,348)	(45,587)			(59,935)	(8,293)	2,241				(6,052)
4	2003	(59,935)	(124,648)			(184,583)	(6,052)	1,321				(4,731)
5	2004	(184,583)	36,976			(147,607)	(4,731)	(15,232)				(19,963)
6	2005	(147,607)	36,717			(110,890)	(19,963)	4,474				(15,489)
7												
8												
9												
10												
11		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1026 Deferred Tax Credits- Bad Debts					
12	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2001					(15,212)	2001					0
14	2002	(15,212)	(1,890)			(17,102)	2002	-				-
15	2003	(17,102)	(1,939)			(19,041)	2003	-				-
16	2004	(19,041)	(1,939)			(20,980)	2004	-				-
17	2005	(20,980)	(57)			(21,037)	2005	-				-
18												
19												
20												
21												
22		Account No. 190.1031 Deferred Tax Credits- Depr										
23	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
24	2001					(336,941)						
25	2002	(336,941)	(130,407)			(467,348)						
26	2003	(467,348)	(207,594)			(674,942)						
27	2004	(674,942)	(208,426)			(883,368)						
28	2005	(883,368)	(10,401)			(893,769)						
29												
30												

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: C-7
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

1.5% ITC								
Line No.	Year	Gross ITC	Acc Amort 12/31/2001	Net ITC 12/31/2001	2002	2003	2004	2005
1	Prior	\$ (18,612)	\$ 5,859	\$ (12,753)	\$ 279	\$ 279	\$ 279	\$ 279
2	1981	(7,053)	2,120	(4,933)	106	106	106	106
3	1982	(18,745)	5,339	(13,406)	281	281	281	281
4	1983	(52,301)	14,130	(38,171)	785	785	785	785
5	1984	(37,642)	9,605	(28,037)	565	565	565	565
6	1985	(12,934)	3,104	(9,830)	194	194	194	194
7	1986	(9,723)	2,190	(7,533)	146	146	146	146
8					2,356	2,356	2,356	2,356
9				\$ (114,663)	\$ (112,307)	\$ (109,951)	\$ (107,595)	\$ (105,239)
10								
11								
12								
13			Amount Realized		Amortization			
14		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	
15								
16								
17	2001						(114,663)	
18	2002	(114,663)			2,356		(112,307)	
19	2003	(112,307)			2,356		(109,951)	
20	2004	(109,951)			2,356		(107,595)	
21	2005	(107,595)			2,356		(105,239)	
22								
23	Allocation to Counties				<u>Gross Plant</u>	<u>%</u>	<u>Amortization</u>	
24	Marion County - Water				694,589	22.3%	\$ 525	
25	Marion County - Wastewater				176,188	5.7%	133	
26	Orange County - Water				177,468	5.7%	134	
27	Pasco County - Water				3,197,820	102.7%	2,419	
28	Pasco County - Wastewater				1,200,821	38.6%	908	
29	Pinellas County - Water				416,268	13.4%	315	
30	Seminole County - Water				3,379,374	108.5%	2,556	
31	Seminole County - Wastewater				3,114,676	100.0%	2,356	
32	TOTAL UIF				<u>\$ 12,357,204</u>	<u>396.7%</u>	<u>\$ 9,346</u>	

Supporting Schedules: None
 Recap Schedules: C-2, C-3, D-2(a), A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05

Schedule: C-8
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	\$	0.00%		- %
15					
16					

17 Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)
 18 X Equity of Subsidiary (To C-1)
 19

20 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company,
 21 including Utilities Inc. of Longwood, based on the capital structure of the consolidated group. This intercompany interest is shown on
 22 Schedule C-3, line 4.

Supporting Schedules: None
 Recap Schedules: C-3

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05

Schedule: C-9
Page 1 of 1
Preparer: Steven M. Lubertozzi

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

- 1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: C-10
Page 1 of 1
Preparer: Steven M. Lubertozi

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

- | | | |
|---|---|------|
| 1 | What tax years are currently open with the Internal Revenue Service? | None |
| 2 | | |
| 3 | Is the treatment of customer deposits at issue with the IRS? | No |
| 4 | | |
| 5 | Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| 6 | | |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/05	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	284,200	49.09%	6.65%	3.26%
2	Short Term Debt	9,641	1.67%	5.01%	0.08%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	195,568	33.78%	11.78%	3.98%
5	Customer Deposits	6,448	1.11%	6.00%	0.07%
6	Tax Credits - Zero Cost	7,566	1.31%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	75,542	13.05%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>578,965</u>	<u>100.00%</u>		<u>7.39%</u>

14 Notes:

- 15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
- 16
- 17 2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on
- 18 gross plant.
- 19 3. Customer Deposits are actual for the County.
- 20 4. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-050006. Since the equity ratio is less than
- 21 40.00%, an 11.78% cost rate has been used.

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 2

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(7) Reconciled to Requested Rate Base AYE 12/31/05
					(6) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(132,740,902)	58.07%	284,200
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,513,282)	1.97%	9,641
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	91,510,699	(91,315,131)	39.96%	195,568
5	Customer Deposits	6,040	6,350	6,448	-	n/a	6,448
6	Tax Credits - Zero Cost (see note 2)	7,566	7,566	7,566	-	n/a	7,566
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 2)	75,542	75,542	75,542	-	n/a	75,542
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	<u>231,911,586</u>	<u>220,624,270</u>	<u>229,148,280</u>	<u>(228,569,315)</u>	<u>100.00%</u>	<u>578,965</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. Thirteen Month Average Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross plant. Because the result of the 13-month average was the actual amount allocated, balances for 12/31/05 and 12/31/04 reflected above are the same.
3. Customer Deposits are actual for the County.

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

Recap Schedules: D-1

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05
Schedule Year Ended: 12/31/05
Historic [X] Projected []
Interim [] Final [X]

Schedule: D-2
Page 2 of 2
Preparer: Kirsten E. Weeks

Subsidiary [X] or Consolidated []

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1) Dec	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) 13 Month Avg.
1	Long-Term Debt	112,803,215	112,801,777	132,800,328	132,798,867	131,797,395	151,795,911	136,794,415	136,792,908	136,791,389	136,789,858	136,788,314	135,286,759	135,285,191	133,025,102
2	Short-Term Debt	18,768,000	20,340,000	6,700,000	4,765,000	2,223,000	0	0	0	1,551,000	0	0	525,000	3,926,000	4,522,923
3	Preferred Stock														
4	Common Equity	88,963,597	89,230,367	89,646,380	89,473,464	90,750,498	90,448,619	91,428,007	92,516,319	92,651,976	94,651,855	93,746,817	93,519,938	92,611,247	91,510,699
5	Customer Deposits	6,350	6,350	6,470	6,530	6,670	6,660	6,970	6,100	6,450	6,300	6,470	6,470	6,040	6,448
6	Tax Credits - Zero Cost*	107,595	107,595	107,595	107,595	107,595	107,595	106,417	107,595	107,595	107,595	107,595	107,595	105,239	107,323
7	Tax Credits - Wtd. Cost														
8	Accum. Deferred Income Tax**	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,074,437	1,036,565	1,071,524
9	Other (explain)														
10															
11	Total	221,723,194	223,560,526	230,335,210	228,225,893	225,959,595	243,433,222	229,410,246	230,497,359	232,182,847	232,630,045	231,723,633	230,520,199	232,970,282	230,244,019

*Allocation of Tax Credits to the Counties

**Allocation of ADIT to the Counties

County	Average Gross Plant	Pro Rata Percentage	Average Tax Credits
Marion	870,777	7.05%	7,566
Orange	177,468	1.44%	1,545
Pasco	4,398,641	35.60%	38,207
Pinellas	416,268	3.37%	3,617
Seminole	6,494,050	52.54%	56,388
	<u>12,357,204</u>	<u>100.00%</u>	<u>107,323</u>

County	Average Gross Plant	Pro Rata Percentage	Average ADIT
Marion	870,777	7.05%	75,542
Orange	177,468	1.44%	15,430
Pasco	4,398,641	35.60%	381,463
Pinellas	416,268	3.37%	36,110
Seminole	6,494,050	52.54%	562,979
	<u>12,357,204</u>	<u>100.00%</u>	<u>1,071,524</u>

Notes:

- Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
- Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida. The average is allocated among the counties based on gross plant, to be used in that county's Cost of Capital.
- Customer Deposits are actual for the County.

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

Recap Schedules: D-1

Florida Public Service Commission

Preferred Stock Outstanding

Schedule D-3
Page 1 of 1
Preparer: Kirsten E. Weeks

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

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

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

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

Recap Schedules: D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected

Schedule D-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/05	(5) Effective Cost Rate
1	Bank One	226,426	Line of Credit	4,522,923	5.01%
2					
3	Total	226,426		4,522,923	5.01%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: D-2

Cost of Long Term Debt

13-Month Average Balance

Company: Utilities, Inc. of Florida - Marion County

Schedule Year Ended: 12/31/05

Historical [x] Final [x]

Estimated [x] Projected []

Florida Public Service Commission
 Schedule D-5
 Page 1 of 1
 Preparer: Kristen E. Weeks

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

Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/05	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost	Effective Cost Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1	5.41% note, due in	08/30/02 -	50,000,000	50,000,000	7,142,857	-	-	133,351	2,705,000	2,838,351	5.68%	
2	installments beginning 2006	08/30/12										
3	7.87% note, due	06/01/95 -	15,000,000	6,923,077	-	-	-	10,606	544,846	555,452	8.02%	
4	June 1, 2005	06/01/05										
5	8.42% note, due in	06/15/00 -	41,000,000	41,000,000	-	-	-	70,700	3,452,200	3,522,900	8.59%	
6	installments beginning 2009	06/27/15										
7	4.55% note, due in	02/17/05 -	20,000,000	16,923,077	-	-	-	25,032	770,000	795,032	4.70%	
8	installments beginning 2008	02/17/12										
9	4.62% note, due in	08/27/05 -	20,000,000	12,307,692	-	-	-	5,420	568,615	574,035	4.66%	
10	installments beginning 2008	08/27/12										
11	9.01% note, due in	07/15/92 -	15,000,000	4,269,231	1,500,000	-	-	24,214	384,658	408,872	9.58%	
12	installments beginning 1998	11/30/07										
13	9.16% note, due in	05/28/91 -	10,000,000	1,307,692	1,000,000	-	-	10,284	119,785	130,069	9.95%	
14	installments beginning 1996	04/30/06										
15	8.10% - 8.96% note, due in	09/01/1997 -	500,000	294,333	19,810	-	-	-	25,386	25,386	8.63%	
16	installments beginning 1997	2017										
17	Total		171,500,000	133,025,102	9,662,667	-	-	279,607	8,570,490	8,850,097	6.65%	

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

Supporting Schedules: None

Recap Schedules: D-2

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

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 160253-WS
Schedule Year Ended: 12/31/05
Interim Final
Historical Projected

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/05	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/(9)+(10)
----------	---	--------------------------------------	--	---	--	--	--	--	--	---	---	---	--

1 Not applicable

2

3

4

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

Supporting Schedules: None
Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: D-7

Docket No.: 060253-WS

Page 1 of 1

Test Year Ended:

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	December, 2004				\$ 6,350
2	January, 2005	6,350	310	310	6,350
3	February, 2005	6,350	310	190	6,470
4	March, 2005	6,470	90	30	6,530
5	April, 2005	6,530	230	90	6,670
6	May, 2005	6,670	370	380	6,660
7	June, 2005	6,660	460	150	6,970
8	July, 2005	6,970	270	1,140	6,100
9	August, 2005	6,100	500	150	6,450
10	September, 2005	6,450	150	300	6,300
11	October, 2005	6,300	510	340	6,470
12	November, 2005	6,470	200	200	6,470
13	December, 2005	6,470	140	570	6,040
14					
15				Thirteen Month Average	\$ 6,448

Recap Schedules: D-2

Rate Schedule -Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: E-1

Docket No.: 060253-WS

Page 1 of 2

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

Water [X] or Sewer []

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2)		(3)	
		Present Rates	BFC	Proposed Rates	BFC
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	4.14	\$	4.52
4	1"		10.38		11.29
5	1-1/2"		20.74		22.54
6	2"		33.20		36.04
7	3"		66.39		72.07
8	4"		103.74		112.62
9	6"		207.48		225.24
10					
11	<u>Gallonage Charge per 1,000 Gallons</u>	\$	2.48	\$	2.64
12					
13					
14	GENERAL SERVICE				
15					
16	5/8" x 3/4"	\$	4.14	\$	4.52
17	1"		10.38		11.29
18	1-1/2"		20.74		22.54
19	2"		33.20		36.04
20	3"		66.39		72.07
21	4"		103.74		112.62
22	6"		207.48		225.24
23					
24	<u>Gallonage Charge per 1,000 Gallons</u>	\$	2.48	\$	2.64
25					
26					
27	MULTI-RESIDENTIAL SERVICE				
28					
29	5/8" x 3/4"	\$	4.14	\$	4.52
30	1"		10.38		11.29
31	1-1/2"		20.74		22.54
32	2"		33.20		36.04
33	3"		66.39		72.07
34	4"		103.74		112.62
35	6"		207.48		225.24
36					
37	<u>Gallonage Charge per 1,000 Gallons</u>	\$	2.48	\$	2.64

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: E-1

Docket No.: 060253-WS

Page 2 of 2

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water [] or Sewer [X]

Interim [] Final [x]

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

Line No	(1) Class/Meter Size	(2) Present Rates BFC	(3) Proposed Rates BFC
1	RESIDENTIAL		
2			
3	All meter sizes	\$ 21.22	\$ 20.68
4			
5	<u>Gallonage Charge per 1000 gallons</u>	\$ 2.62	\$ 2.58
6	(Maximum 10,000 gallons)		
7			
8			
9			
10	GENERAL SERVICE		
11			
12	5/8" x 3/4"	\$ 21.22	\$ 20.68
13	1"	53.04	51.32
14	1-1/2"	106.08	102.64
15	2"	169.73	164.38
16	3"	339.46	328.46
17	4"	530.41	513.22
18	6"	1,060.82	1,026.45
19			
20	<u>Gallonage Charge per 1000 gallons</u>	\$ 3.16	\$ 3.12
21			
22			
23	MULTI-RESIDENTIAL SERVICE		
24			
25	5/8" x 3/4"	\$ 58.07	\$ 56.19
26	1"	58.07	56.19
27	1-1/2"	58.07	56.19
28	2"	58.07	56.19
29	3"	58.07	56.19
30	4"	58.07	56.19
31	6"	58.07	56.19
32			
33	<u>Gallonage Charge per 1,000 Gallons</u>	\$ 4.54	\$ 4.39
34	(Maximum 20,000 gallons)		

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 1 of 6

Preparer: Steven M. Lubertozi

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

Line No.	Class/ Meter Size	Test Year		Test Year		Test Year Revenue
		1-1 to 3-18 Invoices/Gal	3-18 to 12-31 Invoices/Gal	Rate 1-1 to 3-18	Rate 3-18 to 12-31	
1	Water Customers - Golden Hills (1)					
2						
3	Base Facility Charge					
4	63001 5/8" Residential Base Charge	60	227	\$4.11	\$4.14	\$1,187.04
5	63010 1" Residential Base Charge	940	3,494	\$10.29	\$10.38	\$45,938.33
6	63009 1" Residential Irrig. Base Charge	11	22	\$10.29	\$10.38	\$345.53
7	63004 5/8" General Service Base Charge	5	10	\$4.11	\$4.14	\$60.49
8	63011 1" General Service Base Charge	15	57	\$10.29	\$10.38	\$749.00
9	63012 1.5" General Service Base Charge	5	19	\$20.57	\$20.74	\$496.91
10	63015 4" General Service Base Charge	3	9	\$102.87	\$103.74	\$1,242.27
11	Gallonge Charge per 1,000 Gallons					
12	63001 5/8" Residential	335,645	1,276,355	\$2.46	\$2.48	\$3,991.05
13	63010 1" Residential	7,093,645	29,154,355	\$2.46	\$2.48	\$89,753.17
14	63009 1" Residential Irrigation.	7,839	28,161	\$2.46	\$2.48	\$89.12
15	63004 5/8" General Service	86,452	343,548	\$2.46	\$2.48	\$1,064.67
16	63011 1" General Service	25,645	129,355	\$2.46	\$2.48	\$383.89
17	63012 1.5" General Service	268,968	526,032	\$2.46	\$2.48	\$1,966.22
18	63015 4" General Service	0	0	\$2.46	\$2.48	\$0.00
19	Water Customers - Crownwood of Ocala (1)					
20						
21	Base Facility Charge					
22	63501 5/8" Residential Base Charge	184	680	\$4.11	\$4.14	\$3,571.43
23	63502 5/8" General Service Base Charge	5	18	\$4.11	\$4.14	\$95.47
24	63503 5/8" GS Irrigation Base Charge	43	160	\$4.11	\$4.14	\$840.46
25	63512 1.5" GS Irrigation Base Charge	3	9	\$20.57	\$20.74	\$239.08
26	Gallonge Charge per 1,000 Gallons					
27	63501 5/8" Residential	579,065	2,121,935	\$2.46	\$2.48	\$6,686.90
28	63502 5/8" General Service	224,871	565,129	\$2.46	\$2.48	\$1,954.70
29	63503 5/8" General Service Irrigation	340,258	1,066,742	\$2.46	\$2.48	\$3,482.55
30	63512 1.5" General Service Irrigation	103,935	410,065	\$2.46	\$2.48	\$1,272.64
31						
32	Total Water Revenues					\$165,410.92
33						
34				Misc Charges		<u>\$1,485.00</u>
35						
36				Total Revenues		<u>\$166,895.92</u>
37	Revenues per General Ledger		164,769			
38	Adjustments					
39	Adjusted Revenues per General Ledger		<u>164,769</u>			
40						
41	Revenues per Above		<u>166,896</u>			
42	Unreconcilable Difference		<u>(2,126)</u>			
43	Unreconcilable Difference Percent		-1.29%			
44						
45	Footnote:					
46	(1)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on				
47		the following: number of bills * [number of days @ respective rate / total days in bill cycle]				

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-2
 Page 2 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for approved interim rate increase.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	<u>Water Customers - Golden Hills</u>			
2				
3	<u>Base Facility Charge</u>			
4	63001 5/8" Residential Base Charge	287	\$4.14	\$1,188.85
5	63010 1" Residential Base Charge	4,434	\$10.38	\$46,022.91
6	63009 1" Residential Irrg. Base Charge	33	\$10.38	\$346.56
7	63004 5/8" General Service Base Charge	15	\$4.14	\$60.63
8	63011 1" General Service Base Charge	72	\$10.38	\$750.37
9	63012 1.5" General Service Base Charge	24	\$20.74	\$497.76
10	63015 4" General Service Base Charge	12	\$103.74	\$1,244.88
11	<u>Gallonge Charge per 1,000 Gallons</u>			
12	63001 5/8" Residential	1,612,000	\$2.48	\$3,997.76
13	63010 1" Residential	36,248,000	\$2.48	\$89,895.04
14	63009 1" Residential Irrigation.	36,000	\$2.48	\$89.28
15	63004 5/8" General Service	430,000	\$2.48	\$1,066.40
16	63011 1" General Service	155,000	\$2.48	\$384.40
17	63012 1.5" General Service	795,000	\$2.48	\$1,971.60
18	63015 4" General Service	0	\$2.48	\$0.00
19	<u>Water Customers - Crownwood of Ocala</u>			
20				
21	<u>Base Facility Charge</u>			
22	63501 5/8" Residential Base Charge	864	\$4.14	\$3,576.96
23	63502 5/8" General Service Base Charge	23	\$4.14	\$95.62
24	63503 5/8" GS Irrigation Base Charge	203	\$4.14	\$841.76
25	63512 1.5" GS Irrigation Base Charge	12	\$20.74	\$239.51
26	<u>Gallonge Charge per 1,000 Gallons</u>			
27	63501 5/8" Residential	2,701,000	\$2.48	\$6,698.48
28	63502 5/8" General Service	790,000	\$2.48	\$1,959.20
29	63503 5/8" General Service Irrigation	1,407,000	\$2.48	\$3,489.36
30	63512 1.5" General Service Irrigation	514,000	\$2.48	\$1,274.72
31				
32	Total Water Revenues			<u>\$165,692.05</u>
33				
34		Misc Charges		<u>\$1,485.00</u>
35				
36		Total Revenues		<u>\$167,177.05</u>
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	<u>Water Customers - Golden Hills</u>			
2				
3	<u>Base Facility Charge</u>			
4	63001 5/8" Residential Base Charge	287	\$4.52	\$1,297.97
5	63010 1" Residential Base Charge	4,434	\$11.29	\$50,057.67
6	63009 1" Residential Irrg. Base Charge	33	\$11.29	\$376.94
7	63004 5/8" General Service Base Charge	15	\$4.52	\$66.20
8	63011 1" General Service Base Charge	72	\$11.29	\$816.16
9	63012 1.5" General Service Base Charge	24	\$22.54	\$540.96
10	63015 4" General Service Base Charge	12	\$112.65	\$1,351.80
11	<u>Gallonge Charge per 1,000 Gallons</u>			
12	63001 5/8" Residential	1,612,000	\$2.64	\$4,255.68
13	63010 1" Residential	36,248,000	\$2.64	\$95,694.72
14	63009 1" Residential Irrigation.	36,000	\$2.64	\$95.04
15	63004 5/8" General Service	430,000	\$2.64	\$1,135.20
16	63011 1" General Service	155,000	\$2.64	\$409.20
17	63012 1.5" General Service	795,000	\$2.64	\$2,098.80
18	63015 4" General Service	0	\$2.64	\$0.00
19	<u>Water Customers - Crownwood of Ocala</u>			
20				
21	<u>Base Facility Charge</u>			
22	63501 5/8" Residential Base Charge	864	\$4.52	\$3,905.28
23	63502 5/8" General Service Base Charge	23	\$4.52	\$104.40
24	63503 5/8" GS Irrigation Base Charge	203	\$4.52	\$919.02
25	63512 1.5" GS Irrigation Base Charge	12	\$22.54	\$260.30
26	<u>Gallonge Charge per 1,000 Gallons</u>			
27	63501 5/8" Residential	2,701,000	\$2.64	\$7,130.64
28	63502 5/8" General Service	790,000	\$2.64	\$2,085.60
29	63503 5/8" General Service Irrigation	1,407,000	\$2.64	\$3,714.48
30	63512 1.5" General Service Irrigation	514,000	\$2.64	\$1,356.96
31				
32	Total Water Revenues			<u>\$177,673.01</u>
33				
34			Misc Charges	<u>\$1,485.00</u>
35				
36			Total Revenues	<u>\$179,158.01</u>
37				
38	Proposed Revenues per B-1	179,185		
39	Revenues per Above	179,158		
40	Difference			<u>27</u>
41				<u>0.02%</u>
42				
43				
44				
45				
46				
47				

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer [x]

Schedule E-2
 Page 4 of 6

Preparer: Steven M. Lubertozi

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

Line No.	Class/ Meter Size	Test Year		Test Year		Test Year Revenue
		1-1 to 3-18 Invoices/Gal	3-18 to 12-31 Invoices/Gal	Rate 1-1 to 3-18	Rate 3-18 to 12-31	
1	Sewer Customers (3)					
2						
3	Base Facility Charge					
4	63522 5/8" Residential Base Charge	184	680	\$21.02	\$21.22	\$18,307.45
5	63523 5/8" General Service Base Charge	3	9	\$21.02	\$21.22	\$244.55
6	63525 2" General Service / Bulk Base Charge	3	9	\$168.15	\$169.73	\$1,956.08
7	Gallonge Charge per 1,000 Gallons					
8	63522 5/8" Residential (10,000 Gallon Cap) (1) (2)	519,065	1,918,935	\$2.60	\$2.62	\$6,377.18
9	63523 5/8" General Service	2,548	5,452	\$3.13	\$3.16	\$25.20
10	63525 2" General Service/ Bulk	1,251,581	4,268,419	\$3.13	\$3.16	\$17,405.65
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total Sewer Revenues					\$44,316.11
22						
23					Misc Charges	
24						
25	Revenues per General Ledger	45,037			Total Revenues	\$44,316.11
26	Adjustments					
27	Adjusted Revenues per GL	<u>45,037</u>				
28						
29	Revenues per Above	<u>44,316</u>				
30	Unreconcilable Difference	<u>721</u>				
31	Unreconcilable Difference Percent					1.60%
32						
33	Footnote:					
34	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.				
35	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons				
36	(3)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]				
37						

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer [x]

Schedule E-2
 Page 5 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Sewer Customers			
2				
3	Base Facility Charge			
4	63522 5/8" Residential Base Charge	864	\$21.22	\$18,344.35
5	63523 5/8" General Service Base Charge	12	\$21.22	\$245.06
6	63525 2" General Service / Bulk Base Charge	12	\$169.73	\$1,960.11
7	Gallonge Charge per 1,000 Gallons			
8	63522 5/8" Residential (10,000 Gallon Cap) (1) (2)	2,438,000	\$2.62	\$6,387.56
9	63523 5/8" General Service	8,000	\$3.16	\$25.28
10	63525 2" General Service/ Bulk	5,520,000	\$3.16	\$17,443.20
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Total Sewer Revenues			\$44,405.55
22				
23			Misc Charges	
24				
25			Total Revenues	\$44,405.55
26				
27				
28				
29				
30				
31				
32				
33	Footnote:			
34	(1)	Residential class customers have maximum monthly gallonge charge of 10,000 gallons.		
35	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
36	(3)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]		
37				

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer [x]

Schedule E-2
 Page 6 of 6

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

Line No.	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	Sewer Customers			\$0.00
2				
3	Base Facility Charge			
4	63522 5/8" Residential Base Charge	864	\$20.68	\$17,877.53
5	63523 5/8" General Service Base Charge	12	\$20.68	\$238.82
6	63525 2" General Service / Bulk Base Charge	12	\$164.38	\$1,898.32
7	Gallorage Charge per 1,000 Gallons			
8	63522 5/8" Residential (10,000 Gallon Cap) (1) (2)	2,438,000	\$2.58	\$6,290.04
9	63523 5/8" General Service	8,000	\$3.12	\$24.96
10	63525 2" General Service/ Bulk	5,520,000	\$3.12	\$17,222.40
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Total Sewer Revenues			<u>\$43,552.07</u>
22				
23			Misc Charges	
24				
25			Total Revenues	<u>\$43,552.07</u>
26				
27	Proposed Revenues per B-2	43,661		
28	Revenues per Above	43,552		
29	Difference	109		
30		<u>0.25%</u>		
31				
32				
33	Footnote:			
34	(1)	Residential class customers have maximum monthly gallonage charge of 10,000 gallons.		
35	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
36	(3)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on the following: number of bills * [number of days @ respective rate / total days in bill cycle]		
37				

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule E-3

Docket No.: 060253-WS

Page 1 of 1

Test Year Ended: 2005

Preparer: Steven M. Lubertozzi

Water [x] or Sewer [x]

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) Apartments	(5) Residential Irrigation	(6) General Service	(7) Commercial	(8) General Service Irrigation	(9) Total
1	January	465			2	12		18	497
2	February	465			5	13		18	501
3	March	464			8	14		18	504
4	April	467			2	12		18	499
5	May	470			2	12		18	502
6	June	468			2	12		18	500
7	July	465			2	12		18	497
8	August	466			2	12		18	498
9	September	466			2	12		18	498
10	October	468			2	12		18	500
11	November	465			2	12		18	497
12	December	456			2	11		17	486
13									
14	Total	5,585	-	-	33	146	-	215	5,979

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) Apartments	(5) Residential Irrigation	(6) General Service	(7) Commercial	(8) General Service Irrigation	(9) Total
23	January	73				2			75
24	February	72				2			74
25	March	72				2			74
26	April	75				2			77
27	May	70				2			72
28	June	71				2			73
29	July	71				2			73
30	August	71				2			73
31	September	74				2			76
32	October	74				2			76
33	November	71				2			73
34	December	70				2			72
35									
36	Total	864	-	-	-	24	-	-	888

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule E-4

Docket No.: 060253-WS

Page 1 of 2

Schedule Year ended: 12/31/05

Interim [] Final [x]

Preparer: Steven M. Lubertozzi

Historical [x] Projected []

Water [x] Sewer []

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
2					
3	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
4					
5	Violation Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
6					
7	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
8	(in lieu of disconnection)				
9					
10					
11	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
12	\$ 30.00	\$ 20.00			
13	1.5	1.5			
14	\$ 45.00	\$ 30.00			
15	0.5	0.5			
16	\$ 22.50	\$ 15.00			

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year ended: 12/31/05
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 2 of 2

Preparer: Steven M. Lubertozi

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

(1) Line No.	Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
2					
3	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
4					
5	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
6					
7	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
8	(in lieu of disconnection)				
9					
10					
11	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
12	\$ 30.00	\$ 20.00			
13	1.5	1.5			
14	\$ 45.00	\$ 30.00			
15	0.5	0.5			
16	<u>\$ 22.50</u>	<u>\$ 15.00</u>			

Company: Utilities, Inc. of Florida - Marion County

Schedule E-5

Docket No.: 060253-WS

Page 2 of 2

Schedule Year ended: 12/31/05

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

Line Number	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 1,470.00	\$ -	\$ -	\$ 10.00	\$ 828.90	\$ 2,308.90
2						
3						
4						
5						
6	Other Charges as follows:					
7	Miscellaneous				248.90	
8	NSF Check Charge				145.00	
9	Cut-Off Charge				435.00	
10						
11	Total Other Charges				\$ 828.90	
12						
13	(a) Actual Cost is equal to the total cost incurred for services.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Test Year Ended: 12/31/05

Schedule: E-6
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

(1) Line No.	(2) UIF System	(3) Size	(4) Type	(5) Quantity
1	630	4.25	Mueller - Improved	16
2	630	4.50	Darling - B-84-B	1
3	630	4.50	Kennedy - K11	3
4	630	4.50	Kennedy - K-81A	1
5	630	4.50	Mueller - Improved	5
6	630	5.25	Clow - 2500	2
7	630	5.25	Mueller - Spr Cent 250	1
8				
9				
10	Total			29

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05

Schedule: E-7
Page 1 of 1
Preparer: Steven M. Lubertozi

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	The utility does not have private fire protection service; therefore, this shedule is not applicable.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05

Schedule: E-8
Page 1 of 1
Preparer: Steven M. Lubertozzi

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

(1) Line No.	(2) Type	(3) Description
1	Not applicable.	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05

Schedule: E-9
Page 1 of 1
Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
----------	---------------------------	------------------------	---------------	--	--------------------------

1 The Utility does not collect or pay any tax or franchise fees, therefore, this schedule is not applicable.

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [X] Sewer [X]

Schedule E-10
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Type Charge	(2)			(3)			(4)			(5)		
		Present Charges	Water	Proposed Charges	Present Charges	Sewer	Proposed Charges	Present Charges	Sewer	Proposed Charges			
1	System Capacity Charge												
2	Residential-per ERC (350 GPD)	N/A		N/A			N/A		N/A			N/A	
3	All others-per Gallon/Day	N/A		N/A			N/A		N/A			N/A	
4	Plant Capacity Charge												
5	Residential-per ERC (GPD)	N/A		N/A			N/A		N/A			N/A	
6	All others-per Gallon/Day	N/A		N/A			N/A		N/A			N/A	
7	Main Extension Charge												
8	Residential-per ERC (GPD)	N/A		N/A			N/A		N/A			N/A	
9	or-per Lot (____ Front Footage)	N/A		N/A			N/A		N/A			N/A	
10	All others-per Gallon/Day	N/A		N/A			N/A		N/A			N/A	
11	or-per Front Foot	N/A		N/A			N/A		N/A			N/A	
12	Meter Installation Charge												
13	5/8" x 3/4"	\$0.00	(1)	\$0.00	(1)		N/A		N/A			N/A	
14	1"	\$0.00	(1)	\$0.00	(1)		N/A		N/A			N/A	
15	1-1/2"	\$0.00	(1)	\$0.00	(1)		N/A		N/A			N/A	
16	2"	\$0.00	(1)	\$0.00	(1)		N/A		N/A			N/A	
17	All Others	\$0.00	(1)	\$0.00	(1)		N/A		N/A			N/A	
18	Service (Lateral) Installation Charge												
19	5/8" x 3/4"	\$350.00		\$350.00			\$450.00	(2)	\$450.00	(2)		\$450.00 (2)	
20	1"	\$350.00		Actual Costs	[3]		\$450.00	(2)	Actual Costs	(2),(3)		Actual Costs (2),(3)	
21	1-1/2"	\$350.00		Actual Costs	[3]		\$450.00	(2)	Actual Costs	(2),(3)		Actual Costs (2),(3)	
22	2"	\$350.00		Actual Costs	[3]		\$450.00	(2)	Actual Costs	(2),(3)		Actual Costs (2),(3)	
23	All Others	\$350.00		Actual Costs	[3]		\$450.00	(2)	Actual Costs	(2),(3)		Actual Costs (2),(3)	
24	Back Flow Preventor Installation Charge												
25	5/8" x 3/4"	N/A		N/A			N/A		N/A			N/A	
26	1"	N/A		N/A			N/A		N/A			N/A	
27	1-1/2"	N/A		N/A			N/A		N/A			N/A	
28	2"	N/A		N/A			N/A		N/A			N/A	
29	All Others	N/A		N/A			N/A		N/A			N/A	
30	Plan Review Charge	N/A		Actual Costs	[3]		N/A		Actual Costs	[3]		Actual Costs [3]	
31	Inspection Charge	N/A		Actual Costs	[3]		N/A		Actual Costs	[3]		Actual Costs [3]	
32	Guaranteed Revenue Charge												
33	With prepayment of Serv. Avail. Charges												
34	Residential-per ERC (____ GPD)/Month	N/A		N/A			N/A		N/A			N/A	
35	All others-per Gallon/Month	N/A		N/A			N/A		N/A			N/A	
36	Without prepayment of Serv. Avail. Charges												
37	Residential-per ERC (____ GPD)/Month	N/A		N/A			N/A		N/A			N/A	
38	All others-per Gallon/Month	N/A		N/A			N/A		N/A			N/A	
39	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A			N/A		N/A			N/A	
40	(if lines constructed by utility)												
41	Allowance for Funds Prudently Invested (AFPI)	N/A		N/A			N/A		N/A			N/A	
42													

Footnote

- (1) Service (Lateral) Installation Charge and Meter Installation Charge are combined as one charge.
- (2) Per Equivalent Residential Connection
- (3) Actual costs is equal to the total cost of services rendered.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: E-11

Docket No.: 060253-WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water or Sewer

Historic or Projected

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

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

1 Not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Schedule Year Ended: 12/31/05
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Steven M. Lubertozi

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity

Line
No.

1 Not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 060253-WS
Test Year Ended: 12/31/05
Water [X] or Sewer [X]

Schedule: E-13
Page 1 of 1
Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

1 Not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 060253-WS
 Schedule Year Ended: 12/31/05
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Customer Class:

Meter Size: all

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

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

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Corrected Gallons Pumped	(3) + Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (2)-(3)-(4)	(6) % Unaccounted For Water
Jan-05	4.848	4.036	3.415	0.000	0.621	15.4%
Feb-05	4.226	3.518	3.424	0.058	0.036	1.0%
Mar-05	4.562	3.798	3.415	0.000	0.383	10.1%
Apr-05	5.236	4.359	4.212	0.041	0.106	2.4%
May-05	5.057	4.210	4.025	0.042	0.143	3.4%
Jun-05	4.636	3.860	3.534	0.047	0.279	7.2%
Jul-05	4.754	3.958	3.480	0.058	0.420	10.6%
Aug-05	4.362	3.632	3.588	0.041	0.003	0.1%
Sep-05	4.710	3.921	3.775	0.067	0.079	2.0%
Oct-05	5.380	4.479	3.778	0.094	0.607	13.6%
Nov-05	5.658	4.711	4.348	0.065	0.298	6.3%
Dec-05	4.320	3.597	3.748	0.109	-0.260	-7.2%
Total	57.749	48.081	44.742	0.622	2.717	5.7%

(Above data in millions of gallons)

* Total Gallons Sold includes water sold to Golden Hills and Crownwood subdivisions.

Note: Recent tests with a portable flow meter indicate that water well flow meters have been reading high. The comparative results are:

	Flow Meter, gpm	Portable Flow Meter, gpm
Well No. 1	224	192
Well No. 2	439	360
Total	663	552
Correction factor		83.26%

The correction factor has been applied to the total gallons pumped in Col. (1) and the corrected gallons are shown in Col. (2). The unaccounted for water in Col. (5) and the % unaccounted for water in Col (6) are based on the corrected pumped water amounts.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 060253-WWS
Test Year Ended: December 31, 2005

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

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

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-05	0.620				0.620	0.000
Feb-05	0.606				0.606	0.000
Mar-05	0.737				0.737	0.000
Apr-05	0.693				0.693	0.000
May-05	0.629				0.629	0.000
Jun-05	0.628				0.628	0.000
Jul-05	0.714				0.714	0.000
Aug-05	0.670				0.670	0.000
Sep-05	0.556				0.556	0.000
Oct-05	0.619				0.619	0.000
Nov-05	0.597				0.597	0.000
Dec-05	0.642				0.642	0.000
Total	7.711	0.000			7.711	0.000

(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		600,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	4/30/2005	221,472
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 11/13/2005 (2) 11/14/2005 (3) 11/23/2005 (4) 11/17/2005 (5) 11/10/2005	184,837 184,837 197,326 202,322 218,141
	AVERAGE	197,493
4 Average Daily Flow	Max Month Annual	157,024 131,728
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Note: As indicated in Schedule F-1, it was determined that flow meters were reading high. The correction factor of 83.26%, determined in Schedule F-1, is reflected in all of the above numbers.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 060253-WWS
 Test Year Ended: December 31, 2005

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

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

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity (Three Month Average Daily Flow (TMADF))		<u>40,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)	<u>Mar-05</u>	<u>23,774</u>
Highest TMADF	<u>Apr-05</u>	<u>22,839</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		
2a.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		770 gpm
Firm Reliable well pumping capacity (largest well out), gpm		330 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		6,667 gallons
Total usable storage, gal.		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		157,024 gpd
Maximum day, maximum month demand,		218,141 gpd
Peak hour demand = 2 x max day		436,282 gpd
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	5.65% of water pumped	7,443 gpd, avg
Acceptable unaccounted for	12.50%	19,777 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The Commission found the system to be 100% used & useful, as it had been in past cases. There have been no significant changes in the system. ERCs appear to be increasing somewhat at a slow, erratic pace.

This system treats water by simple chlorination. The only storage is in hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful. The current analysis supports the previous findings that the production, treatment, pumping and storage facilities are 100% used & useful.

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

A =	Peak demand	303 gpm
B =	Property needed to serve five years after TY	30 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	330 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

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

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

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

INPUT INFORMATION:

Permitted capacity, Three month average daily flow (TMADF)	40,000 gpd
Annual average daily flow	21,126 gpd
Maximum month, average daily flow	23,774 gpd
Highest TMADF	22,839 gpd

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 020071-WS. The wastewater treatment system was found to be 68.65% used & useful. Although there has been virtually no change in the customer base, the billed wastewater gallons for the Crownwood development has decrease by 9% since the last case (TY 2001) and the BFF flows have remained steady. Water flows for the system have also decreased. Whether this is a result of conservation or a side effect of the 2005 hurricane season, the utility should not be penalized by assigning a U&U percentage less than that last assigned. The plant is no less useful and the utility must be prepared for what may be a return to previous demand levels.

Percent Used & Useful = $(A + B - C) / D \times 100\%$, where:	61.26%
Use (see discussion above)	68.65%
A = Peak demand, TMADF	22,839 gpd
B = Property needed to serve five years after TY (see Sch. F- 8 &10)	1,664 gpd
C = Excess treated wastewater	0 gpd
D = Permitted Capacity, TMADF	40,000 gpd

The above used and useful factor is applicable to all treatment and disposal plant accounts.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 060253-WS
Test Year Ended: December 31, 2005

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

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

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

Water Distribution System

Used & useful was last set for this system in Docket No. 020071-WS. The water distribution system was found to be 100% used & useful based on existing connections and an allowance for growth. Circumstances have not significantly changed. No additional lots have been added. The system remains at 100% used and useful.

Wastewater Collection System

The wastewater collection system serves only the Crownwood area. In Docket No. 020071-WS, the collection system was found to be 100% used & useful. As indicated in that docket, the area served is compact and of such a configuration (a quadruplex development) that the collection system serving the existing buildings, although

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

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

Water Pumping, Treatment & Storage

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	10 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.72 gpm/ERC *
PN =	Property needed expressed in U units	36 gpm

* Based on the 2005 Peak Hour Demand (Sch. F-5) divided 2005 ERCs (Sch F-9).

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	7 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	45 gpd/ERC
PN =	Property needed expressed in U units	1664 gpd

* Based on the 2005 TMADF (Sch. F-6) divided 2005 ERCs (Sch F-10).

Water Distribution System

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	10 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.00 ERC
PN =	Property needed expressed in U units	50 ERCs

Wastewater Collection System

Built out. Per Docket No. 020071-WS.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5) / (4)	Total Gallons Sold	Total ERCs (7) / (6)	Annual % Incr. in ERCs
1	2001	414	432	423	40,712,673	96,247	45,217,393	470	
2	2002	432	458	445	40,995,498	92,125	43,049,778	467	-0.53%
3	2003	458	444	451	40,789,255	90,442	42,258,275	467	-0.01%
4	2004	444	463	454	45,762,590	100,910	50,514,446	501	7.14%
5	2005	463	456	460	40,597,000	88,350	44,688,000	506	1.04%
Average Growth Through 5-Year Period (Col. 8)									<u>1.91%</u>

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

		X	Y
Constant:	450.56009	1	470
X Coefficient:	10.529273	2	467
R^2:	0.7416845	3	467
		4	501
		5	506
		10	556
Five year growth			50
Annual average			10

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 060253-WS
 Test Year Ended: December 31, 2005

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

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

(1) Line No.	(2) Year	(3) SFR Customers Beginning	(4) SFR Customers Ending	(4) Average	(5) SFR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2001	66	69	68	2,285,113	33,854	2,789,693	82	
2	2002	69	72	71	2,608,480	37,000	7,507,710	203	146.24%
3	2003	72	69	71	2,791,320	39,593	7,776,950	196	-3.20%
4	2004	69	71	70	2,754,400	39,349	8,276,582	210	7.09%
5	2005	71	70	71	2,508,000	35,574	8,036,000	226	7.39%
Average Growth Through 5-Year Period (Col. 8)									<u>39.38%</u>

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

	X	Y
Constant:	95.27349	1 82
X Coefficient:	29.44025	2 203
R ² :	0.652583	3 196
		4 210
		5 226
		10 390
Five year growth		164
Annual average		33

Prior to 2001, the system had been built out and stable. In 2001, a bulk utility customer, BFF Corp. was added. The significant increase in gallons from 2001 to 2002 represents that addition. The average growth rate shown is distorted by the entry of BFF into the system. A more reasonable indication of the growth rate is shown by the regression below beginning with 2002, when BFF was on the system:

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

	X	Y
Constant:	188.1772	1 203
X Coefficient:	8.285781	2 196
R ² :	0.711623	3 210
		4 226
		9 263

INTERIM RATES

None Requested