

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

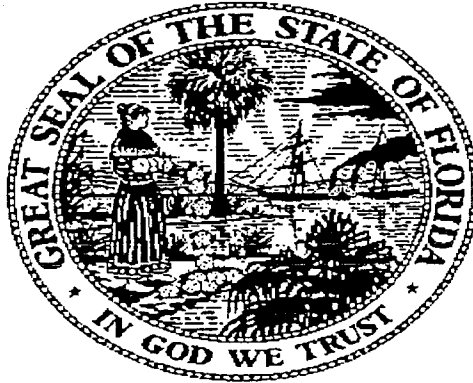
OF

Utilities, Inc. of Florida - Pasco County

Exact Legal Name of Utility

VOLUME I C

(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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FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	\$ 3,195,102	\$ 141,298 (A)	\$ 3,336,400	A-3, A-5
2					
3	Utility Land & Land Rights	2,718	9,000 (A)	11,718	A-3, A-5
4					
5	Less: Non-Used & Useful Plant			-	A-7
6					
7	Construction Work in Progress	261,878	(261,878) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,164,562)	3,095 (C)	(1,161,467)	A-3, A-9
10					
11	Less: CIAC	(595,435)		(595,435)	A-12
12					
13	Accumulated Amortization of CIAC	339,096		339,096	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	-	648,489 (D)	648,489	A-17
22					
23	Total Rate Base	\$ 2,038,797	\$ 540,004	\$ 2,578,801	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozi

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	\$ 1,190,321	\$ 199,580 (A)	\$ 1,389,901	A-3, A-6
2					
3	Utility Land & Land Rights	10,500	(9,000) (A)	1,500	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	9,875	(9,875) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(318,807)	405 (C)	(318,402)	A-3, A-10
10					
11	Less: CIAC	(587,255)		(587,255)	A-12
12					
13	Accumulated Amortization of CIAC	310,227		310,227	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	-	411,684 (D)	411,684	A-17
22					
23	Total Rate Base	\$ 614,861	\$ 592,794	\$ 1,207,655	

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

Schedule: A-3
 Page 1 of 2
 Preparer: Steven M. Lubertozi

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 310.2		
4	Add Project #1645 in System 615 - Installation of Generator at Well # 3 due to regulatory requirements	70,131	
5			
6	(b) Account 320.3		
7	Add Project #3576 in System 626 - Summertree Chlorine Bleach Conversion due to regulatory requirements	39,395	
8			
9	(c) Account 331.4		
10	Actual and Estimated plant additions to 7/15/06 - System 626	5,045	
11			
12	(d) Account 333.4		
13	Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	3,618	
14			
15	(e) Account 334.4		
16	Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	7,726	
17			
18	(f) Account 335.4		
19	Add Project # 2759 in System 626 - Summertree - Replace Fittings and Piping for 33 Hydrants	24,925	
20			
21	Retire from plant the cost of fittings/piping for hydrants replaced in Project #2759 in System 626. Originally installed in 1980.	(9,542)	
22			
23	(g) Account 361.2		
24	Add Project #160 in System 625 - Pointe West Sewer Main Repair - Phase 2		179,420
25			
26	(h) Account 371.3		
27	Add Project # 2759 in System 625 - Summertree Master Lift Station Pump # 1		13,000
28			
29	Retire from plant the cost of components replaced in Project #2759 in System 625. Originally installed in 1983.		(5,833)
30			
31	(i) Account 380.4		
32	Actual and Estimated plant additions to 7/15/06 - System 625		12,993
33			
34	(j) Account 303.2	9,000	
35	Account 353.4		(9,000)
36			
37	Total plant additions / retirements / adjustments	150,298	190,580
38			
39	<u>(B) Construction Work in Progress</u>		
40	To remove from rate base average construction work in progress	(261,878)	(9,875)
41	Total construction work in progress	(261,878)	(9,875)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 Page 2 of 2
 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>(C) Accumulated Depreciation</u>		
2	<u>(1) Accumulated Depreciation for Pro Forma Utility Plant in Service</u>		
3	(a) Accumulated Depreciation for Account 310.2		
4	To add 1 year depreciation for Project #1645 in System 615 - Installation of Generator at Well # 3	3,507	
5			
6	(b) Accumulated Depreciation for Account 320.3		
7	To add 1 year depreciation for Project #3576 in System 626 - Summertree Chlorine Bleach Conversion	1,792	
8			
9	(c) Accumulated Depreciation for Account 331.4		
10	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 626	118	
11			
12	(d) Accumulated Depreciation for Account 333.4		
13	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	91	
14			
15	(e) Accumulated Depreciation for Account 334.4		
16	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	386	
17			
18	(f) Accumulated Depreciation for Account 335.4		
19	To add 1 year depreciation for Project # 2759 in System 626 - Summertree - Replace Fittings and Piping for 33 Hydrants	553	
20			
21	Adjustment to retire from plant the cost of fittings/piping for hydrants replaced in Project #2759 in System 626. Originally installed in 1980.	(9,542)	
22			
23	(g) Accumulated Depreciation for Account 361.2		
24	To add 1 year depreciation for Project #160 in System 625 - Pointe West Sewer Main Repair - Phase 2		3,983
25			
26	(h) Accumulated Depreciation for Account 371.3		
27	To add 1 year depreciation for Project # 3751 in System 626 - Summertree - Replace Fittings and Piping for 33 Hydrants		723
28			
29	Adjustment to retire from plant the cost of components replaced in Project #2759 in System 625. Originally installed in 1983.		(5,833)
30			
31	(i) Accumulated Depreciation for Account 380.4		
32	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 625		722
33			
34	Total Accumulated Depreciation	<u>(3,095)</u>	<u>(405)</u>
35			
36	<u>(D) Working Capital</u>		
37	Per Schedule A17	<u>648,489</u>	<u>411,684</u>

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

Florida Public Service Commission

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

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

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	\$ 1,784,877	\$ 1,002,428
2	Additions	696,763	163,426
3	Retirements	(5,109)	(1,163)
4	Adjustments		
5			
6	Balance 12/31/02	\$ 2,476,531	\$ 1,164,691
7	Additions	235,283	38,254
8	Retirements	(20,565)	(6,185)
9	Adjustments		
10			
11	Balance 12/31/03	\$ 2,691,249	\$ 1,196,760
12	Additions	309,294	76,717
13	Retirements	(16,736)	(3,413)
14	Adjustments		
15			
16	Balance 12/31/04 (see note 4)	\$ 2,983,807	\$ 1,270,064
17	Additions	320,618	(145,720)
18	Retirements	(102,550)	(2,167)
19	Adjustments - (rounding)	(2)	
20	Adjustment to Annual Report - (see note 1)	\$ (4,062)	
21	Balance 12/31/05 (see note 1)	\$ 3,197,811	\$ 1,122,177
22	Allocation of West Coast Cost Center Common Assets (see note 2)		
		40,763	7,530
23	Allocation of UIF common assets (see note 3)	274,787	104,714
24	Adjustments		
25			
26	Balance after allocations	\$ 3,513,361	\$ 1,234,421
27			

Notes:

29 1. Annual Report Balance differs from 12/31/05 balance due to the fact that Unadjusted West Coast Cost Center 12/31/05 balances from common assets in the net amount of \$4,062 were allocated only to the Pasco County water systems in the Annual Report, instead of to the Pasco County water and wastewater systems as well as the Pinellas County water system. The accounts and amounts of these allocations as included in the 2005 Annual Report, Schedule W-4(a) and in the MFRs are as follows:

30	Accounts	Included in Annual Report	Included in MFRs
31	307.2 - Wells & Springs	\$ (8,418)	(Corrected duplicate entry)
32	330.4 - Distribution Reservoirs & Standpipes	(41,744)	(Corrected duplicate entry)
33	334.4 - Meters and Meter Installations	24,054	20,999
34	340.5 - Office Furniture & Fixtures	3,395	2,224
35	343.5 - Tools, Shop & Garage Equipment	21,744	14,245
36	344.5 - Laboratory Equipment	329	215
37	346.5 - Communication Equipment	4,702	3,080
38	TOTAL	\$ 4,062	\$ 40,763

40 2. Above schedule includes the distribution to Pasco's systems resulting from the correct adjusted allocation of West Coast Cost Center common assets to both Pasco and Pinellas counties (see note 1 above.), including the distribution of \$7,530 common plant to wastewater.

41 3. Above schedule includes Allocation of UIF comon assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.

42 4. Annual Report Balance differs from 12/31/04 balance due to the fact that included in the A/R balance is \$52,537 in common plant from the West Coast Cost Center. This amount should have been distributed not only to Pasco County water systems, but also to its wastewater system as well as to Pinellás County water system. The correct allocation of \$39,657 is reflected in the MFRs 12/31/04 balance (see schedule A-5, p 2 of 2).

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 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	\$ 434		\$ 434		
3	302.1 Franchises	5,446		5,446		
4	339.1 Other Plant & Misc. Equipment	-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	(6,905)	9,000	2,095		
7	304.2 Structures & Improvements	58,010		58,010		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	342,453		342,453		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	53,830		53,830		
13	310.2 Power Generation Equipment	-	70,131	70,131		
14	311.2 Pumping Equipment	144,629		144,629		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	13,588		13,588		
19	320.3 Water Treatment Equipment	64,925	39,395	104,320		
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	354,097		354,097		
25	331.4 Transm. & Distribution Mains	988,115	5,045	993,160		
26	333.4 Services	436,825	3,618	440,443		
27	334.4 Meters & Meter Installations	341,607	7,726	349,333		
28	335.4 Hydrants	57,167	15,383	72,550		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	9,623		9,623		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	19,255		19,255		
34	341.5 Transportation Equipment	13,801		13,801		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	26,424		26,424		
37	344.5 Laboratory Equipment	-		-		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	348.5 Other Tangible Plant	4,276		4,276		
41	SUB-TOTAL	\$ 2,927,600	\$ 150,298	\$ 3,077,898		
42						
43	ALLOCATIONS (see notes on p 2 of 2):					
44	From West Coast Cost Center - 65.51% Water Gen. Plt.					
45	334.4 Meters (87.30% to Pasco County)	\$ 20,999		\$ 20,999		
46	340.5 Office Furniture & Equipment	1,913		1,913		
47	343.5 Tools, Shop & Garage Equipment	14,203		14,203		
48	344.5 Laboratory Equipment	215		215		
49	346.5 Communication Equipment	3,080		3,080		
50	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 40,410		\$ 40,410		
51						
52	From UIF Common Assets - 31.07% Water					
53	348.5 Other Tangible Plant	\$ 229,810		\$ 229,810		
54	SUB-TOTAL UIF ALLOCATION	\$ 229,810		\$ 229,810		
55						
56	TOTAL	\$ 3,197,820	\$ 150,298	\$ 3,348,118	n/a	n/a

Schedule of Water Plant in Service By Primary Account

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozzi
 Recap Schedules: A-1, A-4

Line	Account No. and Name	(1)	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Per Books	Prior Rate Case	Adjusted	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	201.1 Organization		434	434	434	434	434	434	434	434	434	434	434	434	434	434	434	434
3	202.1 Franchises		5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT		(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)	(6,905)
6	202.2 Land & Land Rights		66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992	66,992
7	304.2 Structures & Improvements		(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)	(9,001)
8	305.2 Collect. & Impound. Reservoirs																	
9	306.2 Lake, River & Other Intakes																	
10	207.2 Wells & Springs		317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445	317,445
11	308.2 Infiltration Galleries & Tunnels																	
12	209.2 Supply Mains		53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830	53,830
13	210.2 Power Generation Equipment		192,293	(50,643)	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650	141,650
14	211.2 Pumping Equipment																	
15	339.2 Other Plant & Misc. Equipment																	
16	WATER TREATMENT PLANT																	
17	303.3 Land & Land Rights		13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346	13,346
18	304.3 Structures & Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	320.3 Water Treatment Equipment		60,703	740	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443	61,443
20	339.3 Other Plant & Misc. Equipment																	
21	TRANSMISSION & DISTRIBUTION PLANT																	
22	303.4 Land & Land Rights																	
23	304.4 Structures & Improvements		282,200	66,996	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596	348,596
24	330.4 Distri. Reservoirs & Standpipes		922,017	45,416	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433	967,433
25	331.4 Transm. & Distribution Mains		29,908	29,908	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290	428,290
26	332.4 Services		397,473	397,473	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381	427,381
27	334.4 Meters & Meter Installations		74,003	261,182	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185	335,185
28	335.4 Hydrants		1,199	55,880	57,079	57,079	57,079	57,079	57,079	57,079	57,079	57,108	57,108	57,108	57,108	57,108	57,108	57,108
29	339.4 Other Plant & Misc. Equipment																	
30	GENERAL PLANT		-	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623	9,623
31	303.5 Land & Land Rights																	
32	304.5 Structures & Improvements																	
33	304.5 Office Furniture & Equipment		18,574	5,804	24,378	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828	18,828
34	341.5 Transportation Equipment		179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417	179,417
35	342.5 Stores Equipment		(1,817)	26,434	26,414	26,414	26,414	26,414	26,414	26,414	26,414	26,434	26,434	26,434	26,434	26,434	26,434	26,434
36	343.5 Tools, Shop & Garage Equipment																	
37	344.5 Laboratory Equipment																	
38	345.5 Power Operated Equipment																	
39	346.5 Communication Equipment																	
40	346.5 Other Tangible Plant		98,084	(3,269)	94,815	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	(3,269)	4,276
41	SUB-TOTAL PASCO COUNTY (see note 1)		\$ 2,931,270	\$ 2,070,688	\$ 3,138,338	\$ 2,859,994	\$ 2,877,880	\$ 2,877,880	\$ 2,877,978	\$ 2,880,513	\$ 2,888,455	\$ 2,888,049	\$ 2,895,113	\$ 2,896,948	\$ 2,899,084	\$ 2,902,152	\$ 3,197,811	\$ 2,927,600
42	ALLOCATIONS (see notes 1, 2 & 3)																	
43	From West Coast Cost Center - 65.51% Water Gen. Pl.																	
44	334.4 Meters (87.30% to Pasco County)		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
45	340.5 Office Furniture & Equipment		1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214	1,214
46	343.5 Tools, Shop & Garage Equipment		14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149	14,149
47	345.5 Laboratory Equipment		215	215	215	215	215	215	215	215	215	215	215	215	215	215	215	215
48	346.5 Communication Equipment		3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080
49	346.5 Other Tangible Plant		3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080	3,080
50	SUB-TOTAL WEST COST CENTER ALLOCATION		\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657	\$ 39,657
51																		
52	From Ulf Common Assets - 31.07% Water																	
53	348.5 Other Tangible Plant		\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)
54	SUB-TOTAL ULF ALLOCATION		\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)	\$ (22,945)
55																		
56	TOTAL		\$ 2,947,982	\$ 2,070,688	\$ 3,155,050	\$ 3,126,217	\$ 3,142,129	\$ 3,164,866	\$ 3,156,253	\$ 3,158,740	\$ 3,167,496	\$ 3,159,076	\$ 3,196,995	\$ 3,204,342	\$ 3,211,483	\$ 3,215,706	\$ 3,513,361	\$ 3,197,820

Notes:
 59. Annual Report Balance differs from 12/31/05 balance due to the fact that Unadjusted West Coast Cost Center 12/31/05 balances in the amount of \$4,062 were allocated only to the Pasco County water and wastewater systems in the Annual Report, instead of the Pasco County water and wastewater systems as well as the Pinellas County water system.
 60. Above schedule includes allocation of Ulf common assets not included in the Utility Plant account Schedules in the 2005 Annual Report.
 61. Above schedule includes allocation of Pasco's water systems resulting from correct allocation of West Coast Cost Center common assets to both Pasco and Pinellas counties (see note 1 above).
 62. Annual Report Balance differs from 12/31/04 balance due to the fact that included in the AIR balance is \$52,537 in common plant from the West Coast Cost Center. This amount should have been included in the 12-month average. See column 2b.
 63. These allocations were reversed in 2005 and new allocations of \$40,753 were made to 2005.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 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	\$ 3,349		\$ 3,349		
3	352.1 Franchises	-		-		
4	389.1 Other Plant & Misc. Equipment	-		-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-		-		
7	354.2 Structures & Improvements	-		-		
8	360.2 Collection Sewers - Force	138,832		138,832		
9	361.2 Collection Sewers - Gravity	408,134	179,420	587,554		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	87,112		87,112		
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	30,087		30,087		
20	370.3 Receiving Wells	-		-		
21	371.3 Pumping Equipment	243,477	7,167	250,644		
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	10,500	(9,000)	1,500		
27	354.4 Structures & Improvements	-		-		
28	380.4 Treatment & Disposal Equipment	181,162	12,993	194,155		
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	17		17		
39	394.7 Laboratory Equipment	-		-		
40	396.7 Communication Equipment	-		-		
41	397.7 Miscellaneous Equipment	-		-		
42	398.7 Other Tangible Plant	3,180		3,180		
43	SUB-TOTAL	\$ 1,105,850	\$ 190,580	\$ 1,296,430		
44						
45	ALLOCATIONS (see notes on p 2 of 2):					
46	From West Coast Cost Center - 24.96% Sewer					
47	340.5 Office Furniture & Equipment	729		729		
48	343.5 Tools, Shop & Garage Equipment	82		82		
49	344.5 Laboratory Equipment	5,411		5,411		
50	346.5 Communication Equipment	1,174		1,174		
51	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 7,396	\$ -	\$ 7,396		
52						
53	From UIF Common Assets - 11.84% Sewer					
54	348.5 Other Tangible Plant	\$ 87,575		\$ 87,575		
55						
56	TOTAL	\$ 1,200,821	\$ 190,580	\$ 1,391,401	n/a	n/a

Schedule of Wastewater Plant in Service By Primary Account

Test Year Average Balance

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

Florida Public Service Commission
 Schedule: A-5
 Page 2 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-2, A-4

Line No. Account No. and Name (1) Per Books (2a) Prior Rate Case Adjusted (2b) Dec 2004 Adjusted (2c) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15) Col. Zc thru 14 Average

Line No.	Account No. and Name	(1)	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	INTANGIBLE PLANT		\$ 3,349	\$	\$	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349	\$ 3,349
2	351.1 Organization																	
3	352.1 Franchises																	
4	359.1 Other Plant & Misc. Equipment																	
5	COLLECTION PLANT																	
6	353.2 Land & Land Rights																	
7	354.2 Structures & Improvements																	
8	356.2 Collection Sewers - Force																	
9	351.2 Collection Sewers - Gravity		137,432	379,552	24,500	404,052	404,052	404,052	407,183	407,183	409,239	409,239	409,239	409,239	409,239	409,239	416,600	408,134
10	352.2 Special Collecting Structures																	
11	352.2 Services to Customers																	
12	354.2 Flow Measuring Devices																	
13	355.2 Flow Measuring Installations																	
14	356.2 Reuse Meters and Meter Installations																	
15	357.2 Reuse Meters and Meter Installations																	
16	359.2 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																	
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	354.4 Structures & Improvements		10,000	500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500
27	354.4 Structures & Improvements																	
28	381.4 Treatment & Disposal Equipment		349,458	(168,812)	180,646	180,646	180,888	181,141	181,141	180,927	180,927	180,927	180,927	180,927	180,927	180,927	184,389	181,182
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	396.7 Miscellaneous Equipment																	
41	397.7																	
42	398.7 Other Tangible Plant																	
43	SUB-TOTAL PASCO COUNTY		\$ 1,270,064	\$ (140,494)	\$ 1,129,570	\$ 1,092,070	\$ 1,094,232	\$ 1,097,934	\$ 1,098,187	\$ 1,099,428	\$ 1,102,820	\$ 1,102,820	\$ 1,102,820	\$ 1,109,064	\$ 1,109,064	\$ 1,109,318	\$ 1,122,177	\$ 1,105,850
44																		
45	ALLOCATIONS (see notes 1, 2 & 3)																	
46	From West Coast Cost Center - 24.96% Sewer		\$ 463	\$	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463	\$ 463
47	340.5 Office Furniture & Equipment																	
48	343.5 Tools, Shop & Garage Equipment																	
49	344.5 Laboratory Equipment																	
50	346.5 Communication Equipment																	
51	SUB-TOTAL WEST COST CENTER ALLOCATION		\$ 7,110	\$	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110	\$ 7,110
52																		
53	From Ulf Common Assets - 11.84% Sewer																	
54	348.5 Other Tangible Plant																	
55	SUB-TOTAL Ulf ALLOCATION		\$ (8,744)	\$	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)	\$ (8,744)
56																		
57	TOTAL		\$ 1,268,430	\$ (140,494)	\$ 1,127,936	\$ 1,186,847	\$ 1,193,744	\$ 1,199,294	\$ 1,196,227	\$ 1,197,450	\$ 1,201,153	\$ 1,198,098	\$ 1,216,089	\$ 1,218,201	\$ 1,220,362	\$ 1,220,848	\$ 1,234,421	\$ 1,200,821
58																		
59																		
60	Notes:																	
61	1. Annual Report Balance differs from 12/31/05 balance due to the fact that some West Coast Cost Center 12/31/05 balances were allocated only to the Pasco County water systems in the Annual Report, instead of to the Pasco County water and wastewater systems as well as the Pinellas County water system.																	
62	2. Above schedule includes the distribution of Ulf common assets to Sub-Total for Pasco County.																	
63	3. Above schedule includes Allocation of Ulf common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.																	
64	4. 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.																	

Company: Utilities, Inc. of Florida - Pasco 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			
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			
18				
19	Land			
20				
21	Accumulated Depreciation			
22				
23	Other (Explain)			
24				
25				
26	Total	n/a	n/a	n/a

Supporting Schedules: 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 - Pasco 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	\$ 637,549	\$ 307,251
2	Additions	285,560	49,233
3	Retirements	(5,109)	(1,163)
4	Adjustments		
5			
6	Balance 12/31/02	\$ 918,000	\$ 355,321
7	Additions	75,538	34,596
8	Retirements	(20,565)	(6,185)
9	Adjustments		
10			
11	Balance 12/31/03	\$ 972,973	\$ 383,732
12	Additions	47,135	35,488
13	Retirements	(16,736)	(3,413)
14	Adjustments		
15			
16	Balance 12/31/04 (see note 5)	\$ 1,003,372	\$ 415,807
17	Additions	15,265	(135,698)
18	Retirements	(102,550)	(2,167)
19	Adjustments to Annual Report (see note 1)	47,790	
20	Depreciation of Organizational Costs not included in above balance (see note 4)	(19,003)	1,598
21	Adjustment (rounding)	\$ (1)	
22	Balance 12/31/05	\$ 944,873	\$ 279,540
23	Allocation of West Coast Cost Center Accumulated Depreciation of Common Assets (see note 2)	15,490	4,749
24	Allocation of UIF Accumulated Depreciation of common assets (see note 3)	178,086	67,864
25	Adjustment		
26			
27	Balance after allocations	\$ 1,138,449	\$ 352,153
28			

Notes:

1. Annual Report Balance differs from 12/31/05 balance due to the fact that Unadjusted West Coast Cost Center 12/31/05 accumulated depreciation balances in the amount of (\$47,790) were allocated only to the Pasco County water systems in the Annual Report, instead of to the Pasco County water and wastewater systems as well as the Pinellas County water system. The accounts and amounts of these allocations as included in the 2005 Annual Report, Schedule W-4(a) and in the MFRs are as follows:

	Accounts	Included in Annual Report	Included in MFRs
31			
32	307.2 - Wells & Springs	\$ (12,206)	(Corrected duplicate entry)
33	330.4 - Distribution Reservoirs & Standpipes	(49,077)	(Corrected duplicate entry)
34	334.4 - Meters and Meter Installations	3,414	2,980
35	340.5 - Office Furniture & Fixtures	1,392	912
36	343.5 - Tools, Shop & Garage Equipment	12,259	8,031
37	344.5 - Laboratory Equipment	77	51
38	346.5 - Communication Equipment	5,302	3,473
39	348.5 - Other Tangible Plant	(8,951)	43
40	TOTAL	\$ (47,790)	\$ 15,490

2. Above schedule includes the distribution to Pasco's water and wastewater systems resulting from the correct allocation of West Coast Cost Center common assets accumulated depreciation to both Pasco and Pinellas counties (see note 1 above) - Water - \$15,490; Wastewater - \$4,749.

3. Above schedule includes Allocation of UIF common assets accumulated depreciation not included in the Depreciation Schedules in the 2005 Annual Report. - Water - \$178,086; Wastewater - \$67,864.

4. Above schedule includes Organization Depreciation not included in Schedules W and S-6(b) of 2005 Annual Report. 12/31/05 Accumulated Depreciation included in the MFRs: Water - (\$19,003); Wastewater - \$1,598.

5. Water Annual Report Balance differs from 12/31/04 balance due to the fact that included in the A/R balance is \$19,268 in common plant accumulated depreciation from the West Coast Cost Center. This amount should have been distributed not only to Pasco County water systems, but also to its wastewater system as well as to Pinellas County water system. The correct allocations of \$13,116 for water and \$4,246 for wastewater are reflected in the MFRs 12/31/04 balances (see schedules A-9 and A-10, p 2 of 2). Included also in the MFRs is \$8,075 water accumulated depreciation for Organization account, not included in Annual Report, for Wastewater the amount is \$1,514.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 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 1 of 2
 Preparer: Steven M. Lubertozzi
 Recap Schedules: A-1, 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	301.1 Organization	\$ (19,511)		\$ (19,511)		
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	26,254		26,254		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	96,771		96,771		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-	3,507	3,507		
14	311.2 Pumping Equipment	98,006		98,006		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	1,189		1,189		
19	320.3 Water Treatment Equipment	33,791	1,792	35,583		
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	(23,815)		(23,815)		
25	331.4 Transm. & Distribution Mains	279,232	118	279,350		
26	333.4 Services	43,898	91	43,989		
27	334.4 Meters & Meter Installations	157,055	386	157,441		
28	335.4 Hydrants	21,684	(8,989)	12,695		
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	634		634		
34	341.5 Transportation Equipment	10,093		10,093		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	29,970		29,970		
37	344.5 Laboratory Equipment	-		-		
38	345.5 Power Operated Equipment	-		-		
39	346.5 Communication Equipment	-		-		
40	347.5 Miscellaneous Equipment	-		-		
41	348.5 Other Tangible Plant	249,790		249,790		
42	SUB-TOTAL	\$ 1,005,041	\$ (3,095)	\$ 1,001,946		
43						
44	ALLOCATIONS (see notes on p 2 of 2):					
45	From West Coast Cost Center - 65.51% Water Gen. Plt.					
46	334.4 Meters (87.30% to Pasco County)	2,455		2,455		
47	340.5 Office Furniture & Equipment	847		847		
48	343.5 Tools, Shop & Garage Equipment	7,587		7,587		
49	344.5 Laboratory Equipment	43		43		
50	346.5 Communication Equipment	3,319		3,319		
51	348.5 - Other Tangible Plant	43		43		
52	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 14,294	\$ -	\$ 14,294		
53						
54	From UIF Common Assets - 31.07% Water					
55	348.5 Other Tangible Plant	\$ 145,227		\$ 145,227		
56	SUB-TOTAL UIF ALLOCATION	\$ 145,227	\$ -	\$ 145,227		
57						
58	TOTAL	\$ 1,164,562	\$ (3,095)	\$ 1,161,467	n/a	n/a

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 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	(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	INTANGIBLE PLANT																
2	301.1 Organization	\$ 8,075	\$ (28,093)	\$ (20,018)	\$ (19,933)	\$ (19,849)	\$ (19,764)	\$ (19,680)	\$ (19,595)	\$ (19,511)	\$ (19,426)	\$ (19,342)	\$ (19,257)	\$ (19,173)	\$ (19,088)	\$ (19,003)	\$ (19,511)
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	25,206	-	25,206	25,380	25,555	25,730	25,905	26,079	26,254	26,429	26,604	26,778	26,953	27,128	27,303	26,254
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	103,691	(12,206)	91,485	92,366	93,247	94,128	95,009	95,890	96,771	97,652	98,533	99,414	100,295	101,176	102,057	96,771
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains																
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	93,263	-	93,263	94,065	94,866	95,667	96,468	97,270	98,071	98,885	99,475	100,290	101,104	101,919	102,733	98,006
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights																
18	304.3 Structures & Improvements	1,190	-	1,190	1,225	1,012	1,047	1,081	1,116	1,151	1,186	1,221	1,256	1,291	1,326	1,361	1,189
19	320.3 Water Treatment Equipment	33,952	-	33,952	34,183	34,413	34,487	34,717	34,947	35,177	35,173	35,410	35,648	35,885	36,122	19,172	33,791
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	22,425	(49,077)	(26,652)	(26,017)	(25,383)	(24,748)	(24,113)	(23,755)	(23,120)	(22,484)	(21,848)	(21,211)	(20,575)	(21,035)	(28,659)	(23,815)
25	331.4 Transm. & Distribution Mains	272,859	-	272,859	274,649	276,439	278,230	280,020	281,810	283,600	285,391	286,284	287,797	289,588	291,379	241,968	279,232
26	333.4 Services	41,699	-	41,699	42,527	42,837	43,665	44,002	42,490	43,318	44,165	44,309	44,922	44,962	45,500	46,286	43,898
27	304.4 Meters & Meter Installations	153,678	-	153,678	154,523	155,148	156,156	156,515	157,603	157,241	157,634	158,495	159,265	160,359	161,453	153,647	157,055
28	335.4 Hydrants	21,063	-	21,063	21,167	21,270	21,374	21,477	21,580	21,684	21,787	21,891	21,994	22,097	22,201	22,304	21,684
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	4,779	-	4,779	281	282	284	285	287	288	289	291	292	294	295	296	634
34	341.5 Transportation Equipment	131,204	-	131,204	-	-	-	-	-	-	-	-	-	-	-	-	10,093
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment	29,087	-	29,087	29,234	29,381	29,528	29,675	29,822	29,969	30,117	30,264	30,411	30,558	30,705	30,852	29,970
37	344.5 Laboratory Equipment																
38	345.5 Power Operated Equipment																
39	346.5 Communication Equipment																
40	347.5 Miscellaneous Equipment																
41	348.5 Other Tangible Plant	50,008	244,556	294,564	246,195	246,195	246,195	246,195	246,195	246,195	246,195	246,195	246,195	246,195	246,195	244,556	249,790
42	SUB-TOTAL (see notes 1 & 4)	\$ 992,179	\$ 155,180	\$ 1,147,359	\$ 969,844	\$ 975,414	\$ 981,977	\$ 987,557	\$ 991,740	\$ 997,089	\$ 1,002,993	\$ 1,007,781	\$ 1,013,793	\$ 1,019,832	\$ 1,025,274	\$ 944,873	\$ 1,005,041
43																	
44	ALLOCATIONS (see notes 1, 2 & 3):																
45	From West Coast Cost Center - 65.51% Water Gen. Plt.																
46	334.4 Meters (87.30% to Pasco County)	\$ 1,930		\$ 1,930	\$ 2,018	\$ 2,105	\$ 2,193	\$ 2,280	\$ 2,368	\$ 2,455	\$ 2,543	\$ 2,630	\$ 2,718	\$ 2,805	\$ 2,893	\$ 2,980	\$ 2,455
47	340.5 Office Furniture & Equipment	797		797	804	811	817	824	831	838	850	862	875	887	899	912	847
48	343.5 Tools, Shop & Garage Equipment	7,145		7,145	7,218	7,292	7,366	7,439	7,513	7,587	7,661	7,735	7,809	7,883	7,957	8,031	7,587
49	344.5 Laboratory Equipment	36		36	37	39	40	41	42	43	45	46	47	48	49	51	43
50	346.5 Communication Equipment	3,165		3,165	3,191	3,217	3,242	3,268	3,294	3,319	3,345	3,371	3,396	3,422	3,448	3,473	3,319
51	348.5 - Other Tangible Plant	43		43	43	43	43	43	43	43	43	43	43	43	43	43	43
52	SUB-TOTAL WEST COAST CENTER ALLOCATION	\$ 13,116		\$ 13,116	\$ 13,311	\$ 13,506	\$ 13,701	\$ 13,896	\$ 14,090	\$ 14,285	\$ 14,486	\$ 14,687	\$ 14,888	\$ 15,089	\$ 15,289	\$ 15,490	\$ 14,294
53																	
54	From UIF Common Assets - 31.07% Water																
55	348.5 Other Tangible Plant	\$ (7,944)		\$ (7,944)	\$ 151,532	\$ 154,085	\$ 157,547	\$ 151,202	\$ 154,482	\$ 153,219	\$ 145,053	\$ 149,024	\$ 157,702	\$ 170,113	\$ 173,846	\$ 178,086	\$ 145,227
56	SUB-TOTAL UIF ALLOCATION	\$ (7,944)		\$ (7,944)	\$ 151,532	\$ 154,085	\$ 157,547	\$ 151,202	\$ 154,482	\$ 153,219	\$ 145,053	\$ 149,024	\$ 157,702	\$ 170,113	\$ 173,846	\$ 178,086	\$ 145,227
57																	
58	TOTAL	\$ 997,351	\$ 155,180	\$ 1,152,532	\$ 1,134,688	\$ 1,143,005	\$ 1,153,225	\$ 1,152,654	\$ 1,160,312	\$ 1,164,594	\$ 1,162,533	\$ 1,171,491	\$ 1,186,382	\$ 1,205,033	\$ 1,214,409	\$ 1,138,449	\$ 1,164,562
59																	
60	Notes:																
61																	

1. Annual Report Balance differs from 12/31/05 balance due to the fact that some West Coast Cost Center 12/31/05 balances totalling (\$47,790) were allocated only to the Pasco County water systems in the Annual Report, instead of to the Pasco County water and wastewater systems as well as the Pinellas County water system.
 2. Above schedule includes the distribution to Pasco's water systems resulting from the correct allocation of West Coast Cost Center common assets accumulated depreciation to both Pasco and Pinellas counties (see note 1 above).
 3. Above schedule includes Allocation of UIF common assets accumulated depreciation not included in the Depreciation Schedules in the 2005 Annual Report.
 4. Above schedule includes Organization Depreciation not included in Schedule W-4(b) 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 - Pasco County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Historic [X] Projected []

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

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	1,556		1,556		
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	62,686		62,686		
9	361.2 Collection Sewers - Gravity	130,757	3,983	134,740		
10	362.2 Special Collecting Structures	-		-		
11	363.2 Services to Customers	30,326		30,326		
12	364.2 Flow Measuring Devices	-		-		
13	365.2 Flow Measuring Installations	-		-		
14	389.2 Other Plant & Misc. Equipment	-		-		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-		-		
17	354.3 Structures & Improvements	15,970		15,970		
18	370.3 Receiving Wells	-		-		
19	371.3 Pumping Equipment	63,084	(5,110)	57,974		
20	389.3 Other Plant & Misc. Equipment	-		-		
21	375.3 Reuse Trans & Distribution	-		-		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-		-		
24	354.4 Structures & Improvements	-		-		
25	380.4 Treatment & Disposal Equipment	(57,330)	722	(56,608)		
26	381.4 Plant Sewers	-		-		
27	382.4 Outfall Sewer Lines	-		-		
28	389.4 Other Plant & Misc. Equipment	-		-		
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-		-		
31	354.7 Structures & Improvements	-		-		
32	390.7 Office Furniture & Equipment	-		-		
33	391.7 Transportation Equipment	-		-		
34	392.7 Stores Equipment	-		-		
35	393.7 Tools, Shop & Garage Equipment	-		-		
36	394.7 Laboratory Equipment	-		-		
37	395.7 Power Operated Equipment	-		-		
38	396.7 Communication Equipment	-		-		
39	397.7 Miscellaneous Equipment	-		-		
40	348.5 Other Tangible Plant	11,920		11,920		
41	SUB-TOTAL	\$ 258,969	\$ (405)	\$ 258,564		
42						
43	ALLOCATIONS (see notes on p 2 of 2):					
44	From West Coast Cost Center - 24.96% Sewer					
45	340.5 Office Furniture & Equipment	323		323		
46	343.5 Tools, Shop & Garage Equipment	2,891		2,891		
47	344.5 Laboratory Equipment	17		17		
48	346.5 Communication Equipment	1,265		1,265		
49	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 4,496	\$ -	\$ 4,496		
50						
51	From UIF Common Assets - 11.84% Sewer					
52	348.5 Other Tangible Plant	\$ 55,342		\$ 55,342		
53	SUB-TOTAL UIF ALLOCATION	\$ 55,342	\$ -	\$ 55,342		
54						
55	TOTAL	\$ 318,807	\$ (405)	\$ 318,402	n/a	n/a

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
Docket No.: 060253 - WS
Schedule Year End: 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.	Account No. and Name	(1)	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
		Per Books	Prior Ratio Case	Adjusted	Dec. 2004	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14	
		Dec. 2004	Adjustments	Dec. 2004	Dec. 2004													Average	
1	INTANGIBLE PLANT																		
2	351.1 Organization	\$ 1,514	\$ -	\$ 1,514	\$ 1,521	\$ 1,528	\$ 1,535	\$ 1,542	\$ 1,549	\$ 1,556	\$ 1,563	\$ 1,570	\$ 1,577	\$ 1,584	\$ 1,591	\$ 1,598	\$ 1,556		
3	352.1 Franchises																		
4	388.1 Other Plant & Misc. Equipment																		
5	COLLECTION PLANT																		
6	353.2 Land & Land Rights																		
7	354.2 Structures & Improvements																		
8	360.2 Collection Sewers - Force	61,583	-	61,583	61,964	60,936	61,317	61,698	62,080	62,461	62,842	63,223	63,605	63,987	64,369	64,751	64,777	62,686	
9	361.2 Collection Sewers - Gravity	126,423	-	126,423	127,144	127,866	128,588	129,310	130,032	130,754	131,476	132,201	132,924	133,648	134,371	135,095	135,818	130,757	
10	362.2 Special Collecting Structures																		
11	363.2 Services to Customers	29,113	-	29,113	29,353	29,593	29,833	30,072	30,312	30,552	30,792	31,032	31,272	31,512	31,752	31,992	32,232	30,326	
12	364.2 Flow Measuring Devices																		
13	365.2 Flow Measuring Installations																		
14	389.2 Other Plant & Misc. Equipment																		
15	SYSTEM PUMPING PLANT																		
16	353.3 Land & Land Rights																		
17	354.3 Structures & Improvements	15,489	-	15,489	15,578	15,656	15,735	15,813	15,892	15,970	16,049	16,127	16,206	16,284	16,362	16,441	16,441	15,970	
18	370.3 Receiving Wells																		
19	371.3 Pumping Equipment	50,275	-	50,275	50,911	50,491	51,127	51,764	52,400	53,036	53,672	54,308	54,944	55,580	56,216	56,852	57,488	63,084	
20	389.3 Other Plant & Misc. Equipment																		
21	375.3 Release Traps & Distribution																		
22	TREATMENT AND DISPOSAL PLANT																		
23	353.4 Land & Land Rights																		
24	354.4 Structures & Improvements	103,540	(166,311)	103,540	(61,939)	(61,106)	(60,273)	(59,441)	(58,608)	(57,776)	(56,943)	(56,109)	(55,276)	(54,443)	(53,610)	(52,777)	(51,944)	(57,330)	
25	380.4 Treatment & Disposal Equipment																		
26	381.4 Plant Sewers																		
27	382.4 Outfall Sewer Lines																		
28	386.4 Other Plant & Misc. Equipment																		
29	GENERAL PLANT																		
30	353.7 Land & Land Rights																		
31	354.7 Structures & Improvements																		
32	390.7 Office Furniture & Equipment																		
33	391.7 Transportation Equipment																		
34	392.7 Stores Equipment																		
35	393.7 Tools, Shop & Garage Equipment																		
36	394.7 Laboratory Equipment																		
37	395.7 Power Operated Equipment																		
38	396.7 Communication Equipment																		
39	397.7 Miscellaneous Equipment																		
40	398.5 Other Tangible Plant																		
41	SUB-TOTAL (see note 3.)	\$ 417,322	\$ (155,910)	\$ 261,412	\$ 243,934	\$ 245,366	\$ 248,263	\$ 251,160	\$ 254,058	\$ 256,953	\$ 259,853	\$ 262,753	\$ 265,653	\$ 268,553	\$ 271,453	\$ 274,353	\$ 277,253	\$ 259,969	
42	ALLOCATIONS (see notes 1 & 2):																		
43	From West Coast Cost Center - 24.96% Sewer																		
44	340.5 Office Furniture & Equipment	\$ 304	\$ -	\$ 304	\$ 306	\$ 309	\$ 311	\$ 314	\$ 317	\$ 319	\$ 324	\$ 329	\$ 333	\$ 338	\$ 343	\$ 347	\$ 347	\$ 323	
45	341.5 Tools, Shop & Garage Equipment	2,722	-	2,722	2,750	2,778	2,806	2,834	2,862	2,891	2,919	2,947	2,975	3,003	3,032	3,060	3,088	2,891	
46	344.5 Laboratory Equipment	14	-	14	14	15	15	16	16	16	17	17	18	18	19	19	19	17	
47	346.5 Communication Equipment	1,206	-	1,206	1,216	1,226	1,235	1,245	1,255	1,265	1,274	1,284	1,294	1,304	1,314	1,323	1,333	1,265	
48	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 4,246	\$ -	\$ 4,246	\$ 4,286	\$ 4,326	\$ 4,367	\$ 4,409	\$ 4,450	\$ 4,492	\$ 4,534	\$ 4,577	\$ 4,620	\$ 4,663	\$ 4,708	\$ 4,749	\$ 4,790	\$ 4,496	
49	From UIF Common Assets - 11.84% Sewer																		
50	348.5 Other Tangible Plant	\$ (3,027)	\$ -	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	
51	SUB-TOTAL UIF ALLOCATION	\$ (3,027)	\$ -	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	\$ (3,027)	
52	TOTAL	\$ 418,541	\$ (155,910)	\$ 262,631	\$ 246,967	\$ 248,393	\$ 251,236	\$ 254,133	\$ 257,031	\$ 259,929	\$ 262,827	\$ 265,725	\$ 268,623	\$ 271,521	\$ 274,419	\$ 277,317	\$ 280,215	\$ 256,973	
53																			
54																			
55																			
56																			
57																			
58																			
59																			
60																			

Notes:
57 1. Above schedule includes the distribution to Pasco's wastewater systems resulting from the correct allocation of West Coast Cost Center common assets accumulated depreciation to both Pasco and Pinellas counties.
58 2. Above schedule includes Allocation of UIF common assets accumulated depreciation not included in the Depreciation Schedules in the 2005 Annual Report.
59 3. Above schedule includes Organization Depreciation not included in Schedule S-6(b) of 2005 Annual Report.

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

Florida Public Service Commission

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

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

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	\$ 466,708	\$ 463,032
2	Additions	3,385	
3	Retirements		
4	Adjustments (Acquisition of Wis Bar & Buena Vista)	\$ 12,627	\$ 17,232
5			
6	Balance 12/31/02	\$ 482,720	\$ 480,264
7	Additions	130	-
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 482,850	\$ 480,264
12	Additions	1,185	1,300
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$ 484,035	\$ 481,564
17	Additions	640	
18	Retirements		
19	Adjustments - PSC adjustments for previous Rate Case	110,859	105,691
20			
21	Balance 12/31/05	\$ 595,534	\$ 587,255

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 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	\$ 95,965		
8				
9	Contributed Lines	173,616		
10				
11	Other - Contributed Property	325,854		
12				
13				
14	Total	\$ 595,435		n/a
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees			-
20				
21	Line/Main Extension Fees			-
22				
23	Contributed Lines	\$ 231,126		-
24				
25	Other - Tap Fees	38,036		-
26				
27	Other - Contributed Property	318,093		-
28				
29	Total	\$ 587,255		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: UNBites, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic [X] or Projected []

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

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																
3	2711043	CIAC-WTR.TRANS & DISTR MAINS	173,616		173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616
4	2711000	CIAC-WATER-UNDISTR.	3,800	110,859	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659
6	2711011	CIAC-WTR.STRUCT & IMPRV(SOURCE SUP)	6,651		6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651	6,651
7	2711014	CIAC-WTR.WELLS & SPRINGS	102,619		102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619
8	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	4,868		4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868
9	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	43,028		43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028
10	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	983		983	983	983	983	983	983	983	983	983	983	983	983	983	983
11	2711032	CIAC-WTR.WATER TREATMENT EQPT	11,306		11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306	11,306
12	2711042	CIAC-WTR.DIS RESV & STNDPIPES	20,712		20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712
13	2711048	CIAC-WTR.HYDRANTS	21,029		21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029
14		SUB-TOTAL CONTRIBUTED PROPERTY	214,995	110,859	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854	325,854
16	2711010	CIAC-WATER-TAX	4,700		4,700	4,700	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,242
17	2711045	CIAC-WTR.SERVICE LINES	51,878		51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878
18	2711046	CIAC-WTR.METERS	38,083		38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083
19	2711047	CIAC-WTR.METER INSTALLATIONS	761		761	761	761	761	761	761	761	761	761	761	761	761	761	761
20		SUB-TOTAL TAPS & METERS	95,423	-	95,423	95,423	96,063	96,063	96,063	96,063	96,063	96,063	96,063	96,063	96,063	96,063	96,063	95,965
23		TOTAL	\$ 484,035	\$ 110,859	\$ 594,894	\$ 594,894	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,534	\$ 595,435
24																		
25		WASTEWATER																
28	2721007	CIAC-SWR.FORCE OR VACUUM MAINS	55,180		55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180	55,180
29	2721008	CIAC-SWR.SEWER MAINS	167,261		167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261
30	2721098	CIAC-SWR.MANHOLES	8,685		8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685	8,685
31		SUB-TOTAL LINES	231,126	-	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126	231,126
33	2721000	CIAC-SEWER-UNDISTRIB.	0	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691
34	2721003	CIAC-SWR.BLDGS & STRUCTS	14,355		14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	14,355	13,250
35	2721004	CIAC-SWR.SEWER LAGOONS	54,794		54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794
36	2721005	CIAC-SWR.SEWAGE TRTMT PLANT	70,923		70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	70,923	85,277
37	2721011	CIAC-SWR.LIFT STATION	72,331		72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331
38		SUB-TOTAL CONTRIBUTED PROPERTY	212,402	105,691	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093
40	2721006	CIAC-SWR.SEWAGE SERVICE LINES	36,736		36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736	36,736
41	2721010	CIAC-SEWER-TAX	1,300		1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
42		SUB-TOTAL TAPS	38,036	-	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036	38,036
43																		
44																		
45		TOTAL	\$ 481,564	\$ 105,691	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255	\$ 587,255

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 - Pasco 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	\$ 166,118	\$ 125,703
2	Additions	14,845	13,535
3	Retirements		
4	Adjustments (Acquisition of Wis Bar & Buena Vista)	8,164	8,234
5			
6	Balance 12/31/02	\$ 189,127	\$ 147,472
7	Additions	15,008	13,275
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$ 204,135	\$ 160,747
12	Additions	14,977	13,626
13	Retirements		
14	Adjustments (rounding)	(1)	
15			
16	Balance 12/31/04	\$ 219,111	\$ 174,373
17	Additions	15,006	15,813
18	Retirements		
19	Adjustments - PSC adjustments for previous Rate Case	112,482	128,906
20	Adjustment (rounding)	\$ 1	
21	Balance 12/31/05	\$ 346,600	\$ 319,092

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozzi

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	Tapping & Meter Installation Fees	\$ 8,262		
8				
9	Contributed Lines	\$ 10,106		
10				
11	Other - Contributed Property	\$ 320,728		
12				
13				
14	Total	\$ 339,096		n/a
15				
16				
17	WASTEWATER			
18				
19	Plant Capacity Fees			
20				
21	Line/Main Extension Fees			
22				
23	Contributed Lines	\$ 14,509		
24				
25	Other - Tap Fees	\$ 2,974		
26				
27	Other - Contributed Property	\$ 292,744		
28				
29				
30	Total	\$ 310,227		n/a

Recap Schedules: A-1,A-2,A-13

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

Florida Public Service Commission

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

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

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) 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																		
3	2722043	ACC AMORT TRANS & DISTR MAINS	8,083		8,083	8,420	8,757	9,094	9,431	9,768	10,106	10,443	10,780	11,117	11,454	11,791	12,128	10,106
4																		
5	2722000	ACC AMORT-CIA-WATER	189,449	112,483	301,932	301,940	301,948	301,956	301,964	301,972	301,980	301,988	301,996	302,004	302,012	302,020	302,027	301,980
6	2722011	ACC AMORT STRUCT & IMPRV	413		413	430	447	465	482	499	517	534	551	569	586	604	621	517
7	2722014	ACC AMORT WELLS & SPRINGS	6,838		6,838	7,123	7,407	7,692	7,977	8,262	8,546	8,831	9,116	9,401	9,686	9,970	10,255	8,546
8	2722021	ACC AMORT STRUCT & IMPRV	302		302	315	327	340	353	366	378	391	404	416	429	442	454	378
9	2722025	ACC AMORT ELECTRIC PUMP EQUIP	4,303		4,303	4,482	4,661	4,841	5,020	5,199	5,378	5,558	5,737	5,916	6,096	6,275	6,454	5,378
10	2722031	ACC AMORT STRUCT & IMPRV	61		61	64	66	69	71	74	76	79	82	84	87	89	92	76
11	2722032	ACC AMORT WATER TREATMENT EQPT	1,028		1,028	1,071	1,114	1,157	1,200	1,243	1,286	1,328	1,371	1,414	1,457	1,500	1,543	1,286
12	2722042	ACC AMORT DIS RESV & STNDPIPES	1,119		1,119	1,166	1,212	1,259	1,305	1,352	1,399	1,445	1,492	1,538	1,585	1,632	1,678	1,399
13	2722048	ACC AMORT HYDRANTS	934		934	973	1,012	1,051	1,090	1,129	1,168	1,206	1,245	1,284	1,323	1,362	1,401	1,168
14		SUB-TOTAL CONTRIBUTED PROPERTY	204,447	112,483	316,930	317,563	318,196	318,829	319,462	320,095	320,728	321,361	321,994	322,627	323,260	323,893	324,525	320,728
15																		
16	2722010	ACC AMORT CIAC TAX	103		103	112	122	132	142	152	161	173	184	195	206	217	228	164
17	2722045	ACC AMORT SERVICE LINES	2,594		2,594	2,702	2,810	2,918	3,026	3,134	3,243	3,351	3,459	3,567	3,675	3,783	3,891	3,243
18	2722046	ACC AMORT METERS	3,808		3,808	3,967	4,126	4,285	4,443	4,602	4,761	4,919	5,078	5,237	5,395	5,554	5,713	4,761
19	2722047	ACC AMORT METER INSTALLATIONS	76		76	79	82	86	89	92	95	98	101	105	108	111	114	95
20		SUB-TOTAL TAPS & METERS	6,581	-	6,581	6,861	7,141	7,420	7,700	7,980	8,260	8,541	8,822	9,103	9,384	9,665	9,946	8,262
21																		
22																		
23		TOTAL	\$ 219,111	\$ 112,483	\$ 331,594	\$ 332,844	\$ 334,094	\$ 335,344	\$ 336,593	\$ 337,843	\$ 339,093	\$ 340,344	\$ 341,596	\$ 342,847	\$ 344,098	\$ 345,349	\$ 346,600	\$ 339,096
24																		
25		WASTEWATER																
26																		
27																		
28	2723007	ACC AMORT FORCE OR VACUUM MAINS	3,677		3,677	3,830	3,983	4,136	4,289	4,442	4,595	4,749	4,902	5,055	5,208	5,361	5,514	4,595
29	2723008	ACC AMORT SEWER MAINS	7,430		7,430	7,740	8,049	8,359	8,668	8,978	9,287	9,596	9,906	10,215	10,525	10,834	11,144	9,287
30	2723098	ACC AMORT MANHOLES	482		482	506	530	555	579	603	627	651	675	699	723	747	771	627
31		SUB-TOTAL LINES	11,589	-	11,589	12,076	12,563	13,049	13,536	14,023	14,509	14,996	15,483	15,969	16,456	16,943	17,429	14,509
32																		
33	2723000	ACC. AMORT-CIA-SEWER	147,472	128,906	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378	276,378
34	2723003	ACC AMORT BLDGS & STRUCTS	898		898	935	973	1,010	1,048	1,085	1,123	1,160	1,197	1,235	1,272	1,310	1,348	1,053
35	2723004	ACC AMORT SEWER LAGOONS	3,133		3,133	3,263	3,394	3,524	3,655	3,786	3,916	4,047	4,177	4,308	4,439	4,569	4,700	3,916
36	2723005	ACC AMORT SEWAGE TRTMT PLANT	4,054		4,054	4,223	4,392	4,561	4,730	4,899	5,068	5,237	5,406	5,575	5,744	5,913	6,082	5,311
37	2723011	ACC AMORT LIFT STATION	4,886		4,886	5,085	5,285	5,484	5,684	5,883	6,083	6,284	6,484	6,685	6,886	7,086	7,287	6,085
38		SUB-TOTAL CONTRIBUTED PROPERTY	160,443	128,906	289,349	289,885	290,422	290,958	291,495	292,031	292,568	293,106	293,643	294,181	294,719	295,257	295,795	292,744
39																		
40	2723006	ACC AMORT SEWAGE SERVICE LINES	2,319		2,319	2,421	2,523	2,625	2,727	2,829	2,931	3,033	3,135	3,237	3,339	3,441	3,543	2,931
41	2723010	ACC AMORT SEWER CIAC	22		22	25	29	32	36	40	43	47	51	54	58	61	65	43
42		SUB-TOTAL TAPS	2,341	-	2,341	2,447	2,552	2,658	2,763	2,869	2,974	3,080	3,185	3,291	3,397	3,502	3,608	2,974
43																		
44																		
45		TOTAL	\$ 174,373	\$ 128,906	\$ 303,279	\$ 304,408	\$ 305,537	\$ 306,665	\$ 307,794	\$ 308,923	\$ 310,051	\$ 311,181	\$ 312,311	\$ 313,441	\$ 314,571	\$ 315,701	\$ 316,830	\$ 310,226

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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 9.01% pursuant to 5/9/95 Order PSC-95-0574-FOF-WS, Docket # 940917-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.

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

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

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	Additions		
19	Adjustments		
20			
21	Balance		
22	Additions		
23	Adjustments		
24			
25	Balance	n/a	n/a
26			
27			
28	<u>TEST YEAR AVERAGE BALANCE</u>		
29			
30	Beginning Balance - 1/1/2005		
31			
32	January		
33	February		
34	March		
35	April		
36	May		
37	June		
38	July		
39	August		
40	September		
41	October		
42	November		
43	Ending Balance - 12/31/05		
44			
45	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
 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				
13	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
14				
15	Allocation to Pasco County - Water & Sewer	\$ 648,489	\$ 411,684	
16				
17				
18	Allocation Methodology to UIF systems:	O & M Expenses	% of Total	Allocated Working Capital
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				
44	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
45				
46	Allocation to Pasco County - Water & Sewer	\$ 606,762	\$ 429,491	
47				
48	Allocation Methodology to UIF systems:	O & M Expenses	% of Total	Working Capital
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	<u>9,101,916</u>	<u>10,417,230</u>	<u>10,346,154</u>
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	<u>2,626,664</u>	<u>682,488</u>	<u>2,347,280</u>
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	<u>521,532</u>	<u>393,334</u>	<u>457,532</u>
31				
32	TOTAL ASSETS	<u>\$ 12,250,112</u>	<u>\$ 11,493,052</u>	<u>\$ 13,150,966</u>

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	12,676,104	13,817,033	13,875,033	13,944,730	13,925,766	13,937,118	13,966,524	13,986,588	14,102,496	14,134,650	13,894,992	13,795,158	14,633,792	13,899,230
2	Construction Work in Progress	445,439	478,645	539,256	709,135	786,469	809,087	839,950	874,062	878,462	878,462	878,462	933,387	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)	(4,593,482)	(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	2,258,682	1,958,885	2,048,863	2,203,675	1,845,272	1,939,356	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	350,766	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	2,628,664	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	450,050	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	55,289
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	12,961,443	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

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. Lubertozzi

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Historic Year 12/31/04	(3) Test Year 12/31/05	(4) 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	(6,468,870)	(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			
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	(3,377,590)	(5,036,382)	(5,616,557)
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	(204,647)	(202,291)	(204,375)
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	\$ (12,250,112)	\$ (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

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	893,288	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)	(87,600)	(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)	(2,645,232)
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 - Pasco 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	\$ 585,359	\$ 1,273 (A)	\$ 586,632	\$ 380,684 (A)	\$ 967,316	B-4, B-3
2							
3	Operation & Maintenance	431,404		431,404	62,987 (B)	494,391	B-5, B-3
4	Depreciation, net of CIAC Amort.	114,095		114,095	6,235 (C)	120,330	B-13, B-3
5							
6	Amortization			-		-	
7							
8							
9	Taxes Other Than Income	67,205	57 (D)	67,262	22,104 (D)	89,366	B-15, B-3
10							
11	Provision for Income Taxes	-	(44,131) (E)	(44,131)	108,885 (E)	64,754	C-1, B-3
12							
13	OPERATING EXPENSES	612,704	(44,074)	568,630	200,211	768,841	
14							
15	NET OPERATING INCOME	\$ (27,345)	\$ 45,347	\$ 18,002	\$ 180,473	\$ 198,475	
16							
17							
18	RATE BASE	\$ 2,038,797	\$ 540,004	\$ 2,578,801		\$ 2,578,801	
19							
20							
21	RATE OF RETURN	--	%	0.70	%	7.70	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	\$ 378,336	\$ 752 (A)	\$ 379,088	\$ 153,740 (A)	\$ 532,828	B-4, B-3
2							
3	Operation & Maintenance	305,477		305,477	17,432 (B)	322,909	B-6, B-3
4	Depreciation, net of CIAC Amort.	37,758		37,758	5,234 (C)	42,992	B-14, B-3
5	Amortization			-		-	
6							
7	Taxes Other Than Income	32,594	34 (D)	32,627	11,011 (D)	43,638	B-15, B-3
8							
9	Provision for Income Taxes	-	(14,850) (E)	(14,850)	45,179 (E)	30,329	C-1, B-3
10							
11	OPERATING EXPENSES	375,828	(14,816)	361,012	78,856	439,868	
12							
13	NET OPERATING INCOME	\$ 2,507	\$ 15,568	\$ 18,076	\$ 74,884	\$ 92,960	
14							
15							
16							
17	RATE BASE	\$ 614,861	\$ 592,794	\$ 1,207,655		\$ 1,207,655	
18							
19							
20							
21	RATE OF RETURN	0.41 %		1.50 %		7.70 %	

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	\$ 591,204	\$ 379,173
4	Test Year water/sewer revenues per Schedule E-2, pp 1 & 4	589,931	378,421
5	Adjustment required	\$ 1,273	\$ 752
6			
7	<u>(2) Revenue Increase</u>		
8	Increase in revenue required by the Utility to realize a	380,684	153,740
9	7.70 % rate of return	\$ 380,684	\$ 153,740
10			
11	Total Adjustments to Revenues	\$ 381,957	\$ 154,492
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	\$ 28,958	\$ 11,033
16	Benefits increase, budgeted	2,863	1,015
17	Adjustments for Salaries and Benefits	\$ 31,621	\$ 12,047
18			
19	<u>(2) Adjust O&M for CPI Increases</u>		
20	Sludge Removal Expense		236
21	Chemicals	149	
22	Material & Supplies	711	245
23	Contractual Services - Engineering	6	2
24	Contractual Services - Accounting	85	32
25	Contractual Services - Legal	90	34
26	Contractual Services - Testing	207	2
27	Contractual Services - Other	824	45
28	Transportation Expenses	900	343
29	Insurance - Other	439	167
30	Bad Debt Expense	232	1
31	Miscellaneous Expense	2,909	1,014
32	Adjustments for CPI	\$ 6,552	\$ 2,121
33			
34	<u>(3) Amortization of Deferred Costs</u>		
35	(a) Amortization of rate case expense per Schedule B-10	\$ 36,785	\$ 14,016
	Less: Previous amortization of rate case expense per Schedule b-5 & B-6	\$ (35,822)	\$ (13,648)
		\$ 963	\$ 368
36	(b) Amortization of Project # 3748 - Hydrotank coating and painting	\$ 7,600	
37	(c) Amortization of Project # 3750 - Hydrotank coating and painting	\$ 3,000	
38	(d) Amortization of Project # 3751 - Hydrotank coating and painting	\$ 7,600	
39	Adjustments for Deferred Costs	\$ 19,163	\$ 368
40			
41	<u>(4) O&M Expenses - Pass Through Items</u>		
42	(a) Adjust Power Expense to reflect increase in rates on power bills		
43	613 - Wis Bar		\$ 85
44	615 - Buena Vista	\$ 923	
45	625 - Summertree - S		\$ 310
46	626 - Summertree - W	\$ 868	
47	629 - Orangewood	\$ 860	
48	(b) Adjust Purchased Treatment		
49	613 - Wis Bar		\$ 202
50	625 - Summertree - S		\$ 2,299
51	Adjustments related to pass through items	\$ 2,651	\$ 2,896
52			
53	<u>(5) O&M Expenses - Regulatory Requirements</u>		
	(a) Increase chemical expense due to regulatory requirements related to the Disinfection Byproducts Rule - Summertree System	\$ 3,000	
54	Adjustments related to Regulatory Requirements	\$ 3,000	\$ -
55			
56	Total Adjustment required to O&M Expenses	\$ 62,987	\$ 17,432
57			
58			
59	(C) <u>Adjust Depreciation Expense related to Adjustments to Plant in Service</u>		
60	<u>(1) Depreciation Expense for Account 310.2</u>		
61	(a) Adjustment to add depreciation for Work Order # 1645	\$ 3,507	
62			
63	<u>(2) Depreciation Expense for Account 320.3</u>		
64	(a) Adjustment to add depreciation for Work Order # 3576	\$ 1,792	
65			
66	<u>(3) Depreciation Expense for Account 331.4</u>		
67	(a) Adjustment to add depreciation for Actual and Estimated plant additions to 7/15/06 - System 626	\$ 118	

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

Line No.	Description	Water	Wastewater
1	(4) Depreciation Expense for Account 333.4		
2	(a) Adjustment to add depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	\$ 91	
3			
4	(5) Depreciation Expense for Account 334.4		
5	(a) Adjustment to add depreciation for Actual and Estimated plant additions to 7/15/06 - Systems 615, 626 & 629	\$ 386	
6			
7	(6) Depreciation Expense for Account 335.4		
8	(a) Adjustment to add depreciation for Work Order # 2759	\$ 553	
9	(b) Adjustment to reduce depreciation expense associated with the cost of retired plant related to Work Order # 2759.	\$ (212)	
10			
11	(7) Depreciation Expense for Account 361.2		
12	(a) Adjustment to add depreciation for Work Order # 160		\$ 3,983
13			
14	(8) Depreciation Expense for Account 371.3		
15	(a) Adjustment to add depreciation for Work Order # 3821		\$ 723
16	(b) Adjustment to reduce depreciation expense associated with the cost of retired plant related to Work Order # 3821. Plant was depreciated at the rate of 3.33% annually.		(194)
17			
18	(9) Depreciation Expense for Account 380.4		
19	(a) To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 625		722
20			
21	Total Adjustments required to Depreciation Expenses	\$ 6,235	\$ 5,234
22			
23	(D) <u>Taxes Other Than Income</u>		
24	<u>(1) Payroll Taxes</u>		
25	Adjust payroll taxes for budgeted salary & staff increases	\$ 2,495	\$ 951
26			
27	<u>(2) Ad Valorem Taxes</u>		
28	Total Net Plant Additions	\$ 150,298	\$ 190,580
29	Millage rate	16.4866	16.4866
30	Total increase in ad valorem taxes	\$ 2,478	\$ 3,142
31			
32	(3) Regulatory Assessment Fees		
33	(a) To adjust test year RAF's for annualized revenues	\$ 1,273	\$ 752
34	RAF rate	0.045	0.045
35	RAF Adjustment Required for Annualized Revenues	\$ 57	\$ 34
36			
37	(b) To adjust RAF's for requested revenues		
38	Total Revenue Increase Requested	\$ 380,684	\$ 153,740
39	RAF rate	0.045	0.045
40	RAF Adjustment Required for Requested Revenues	\$ 17,131	\$ 6,918
41			
42	Total increase in RAFs	\$ 17,188	\$ 6,952
43			
44	Total increase in Taxes Other Than Income	\$ 22,161	\$ 11,044
45			
46	(E) <u>Provision for Income Taxes</u>		
47	(1) Adj to reflect O & M adjustments	\$ (3,328)	\$ 642
48			
49	<u>(2) Adj to reconcile box taxes Per C-2</u>		
50	Income Taxes per Book (Line 2)	\$ -	\$ -
51	Total Current Income Taxes (Line 38)	(40,803)	(15,487)
52	Adj to Current Income Taxes	\$ (44,131)	\$ (14,845)
53			
54	(3) Adj. to Income taxes for increase per C-2	\$ 108,886	\$ 45,179
55			
56	Provision for income Taxes	\$ 64,755	\$ 30,334

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	495,310	521.1 Flat Rate - Residential		
2	461.1 Metered - Residential	\$ -	521.2 Flat Rate - Commercial		
3	461.2 Metered - Commercial	77,851	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	\$ 368,006	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	10,330	
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>573,161</u>	525 Interdepartmental Sales		
15					
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>378,336</u>	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues	(2,108)	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	14,305	532 Forfeited Discounts		
22			534 Rents From Sewer Property		
23			535 Interdepartmental Rents		
24			536 Other Sewer Revenues		
25	TOTAL OTHER WATER REVENUES	<u>12,197</u>	541 Measured Re-Use Revenues		
26					
27			TOTAL OTHER		
28	TOTAL WATER OPERATING REVENUES	<u>\$ 585,359</u>	SEWER REVENUES	<u>0</u>	
29					
30			TOTAL SEWER		
31			OPERATING REVENUES	<u>\$ 378,336</u>	
32					

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 000253 - WS

Schedule Year End: 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-5
 Preparer: Steven M. Lubertozzi
 Recap Schedules: B-1

Florida Public Service Commission

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Cost Center Allocation	Uff Allocation	Total	Adj.	Annual	
1	601 Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,130
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5	615 Purchased Power	984	2,014	2,188	1,477	1,316	1,683	1,541	1,402	2,216	1,598	1,164	2,304	19,886	19,886	-	-	-	-	22,537
6	616 Fuel for Power Purchased	139	208	564	72	882	260	442	635	639	518	597	472	5,429	5,429	-	-	-	-	8,578
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	294	1,179	258	680	377	769	152	443	363	97	708	531	5,850	5,850	2,835	17,250	25,935	711	26,646
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,179
13	635 Contractual Services - Testing	369	1,174	214	240	881	251	1,145	153	2,373	437	739	174	7,564	7,564	-	-	-	207	7,772
14	636 Contractual Services - Other	1,974	2,015	1,982	2,552	2,021	2,001	2,038	2,045	893	2,055	4,113	25,724	30,064	30,064	4,340	30,064	824	90	30,888
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
19	657 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
20	658 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	670 Bad Debt Expense	419	1,252	671	1,065	280	534	921	165	587	816	358	1,279	8,346	8,346	-	-	-	232	8,700
26	675 Miscellaneous Expenses	1,057	1,491	997	2,550	2,151	2,183	3,504	3,146	2,471	2,854	5,055	4,942	32,402	32,402	9,211	64,568	106,181	21,109	127,290
28	TOTAL	\$ 5,236	\$ 9,333	\$ 6,873	\$ 8,636	\$ 7,907	\$ 7,680	\$ 8,752	\$ 8,973	\$ 8,475	\$ 6,775	\$ 12,310	\$ 14,078	\$ 105,029	\$ 12,046	\$ 314,329	\$ 431,404	\$ 62,986	\$ 494,390	

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,832	\$ 40,832	\$ 11,033	\$ 51,865
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	11,212	11,212	1,015	12,227
4	710 Purchased Sewage Treatment	13,776	6,100	18,934	16,412	11,657	(9,600)	23,390	11,303	15,899	9,229	11,817	29,562	158,478	-	-	158,478	2,501	160,979
5	711 Sludge Removal Expense	-	396	-	-	-	-	700	-	-	-	600	6,900	8,596	-	-	8,596	236	8,832
6	715 Purchased Power	65	595	353	399	241	319	399	340	317	354	256	227	3,866	-	-	3,866	395	4,261
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	0	0
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	0	0
9	720 Materials & Supplies	-	1,068	-	-	-	-	-	-	-	-	191	41	1,299	1,081	6,572	8,952	245	9,198
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	86	86	2	88
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,179	1,179	32	1,211
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,251	1,251	34	1,285
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	66	66	2	68
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,655	1,655	45	1,700
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	12,507	12,507	343	12,850
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	6,105	6,105	167	6,272
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	13,648	13,648	368	14,016
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	0	0	0
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	46	46	1	47
27	775 Miscellaneous Expenses	260	494	2,631	500	1,650	60	-	547	300	60	272	2,203	8,977	3,419	24,601	36,997	1,014	38,011
28																			
29	TOTAL	\$ 14,102	\$ 8,653	\$ 21,918	\$ 17,311	\$ 13,547	\$ (9,221)	\$ 24,489	\$ 12,190	\$ 16,515	\$ 9,643	\$ 13,136	\$ 38,933	\$ 181,217	\$ 4,500	\$ 119,760	\$ 305,477	\$ 17,433	\$ 322,910

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation	
1	601 Salaries & Wages - Employees	\$ 109,234	\$ 107,172	\$ 28,958	\$ 136,130	\$ 26,896	24.62 %		
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-		
3	604 Employee Pensions & Benefits	19,480	29,425	2,663	32,088	12,608	64.72 %		
4	610 Purchased Water	7,305	-	-	-	(7,305)	(100.00) %	N/A	
5	615 Purchased Power	11,389	19,886	2,651	22,537	11,148	97.89 %		
6	616 Fuel for Power Purchased	-	-	-	-	-	%		
7	618 Chemicals	4,488	5,429	3,149	8,578	4,090	91.14 %		
8	620 Materials & Supplies	58,929	25,935	711	26,646	(32,283)	(54.78) %	See note 1.	
9	631 Contractual Services - Engr.	775	226	6	232	(543)	(70.04) %	N/A	
10	632 Contractual Services - Acct.	1,144	3,094	85	3,179	2,035	177.87 %	Increase in audit fees from Company's outside auditor	
11	633 Contractual Services - Legal	7,452	3,283	90	3,373	(4,079)	(54.74) %	N/A	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%		
13	635 Contractual Services - Testing	7,866	7,564	207	7,772	(94)	(1.20) %	N/A	
14	636 Contractual Services - Other	4,128	30,064	824	30,888	26,760	648.26 %	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	9,195	32,829	900	33,729	24,534	266.81 %	Increase in fuel costs due to the increased cost of oil and repairs.	
18	656 Insurance - Vehicle	-	-	-	-	-	%		
19	657 Insurance - General Liability	-	-	-	-	-	%		
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%		
21	659 Insurance - Other	11,743	16,024	439	16,463	4,720	40.19 %		
22	660 Advertising Expense	-	-	-	-	-	%		
23	666 Reg. Comm. Exp. - Rate Case Amort.	38,059	35,822	963	36,785	(1,274)	(3.35) %		
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%		
25	670 Bad Debt Expense	1,473	8,468	232	8,700	7,227	490.64 %	Increase in uncollectible accounts due to customer's defaulting on payment	
26	675 Miscellaneous Expenses	1,364	106,181	21,109	127,290	125,926	9,232.12 %	See note 1.	
27		-	-	-	-	-	%		
28	TOTAL	\$ 294,024	\$ 431,404	\$ 62,986	\$ 494,390	\$ 200,366	68.15 %		
29									
30	Total Customers (ERC's)	2,741.0			3,044.6	304	11.08 %		
31									
32	Consumer Price Index - U	177.1			195.3	18.20	10.28 %		
33									
34	Benchmark Index: Increase in Customer ERC's					1.1108			
35	Increase in CPI					1.1028			
36									
37						1.2250			
38									
39	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.								
40		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation	
41	620 Materials & Supplies	58,929	25,935	711	26,646	(32,283)	(54.78) %	See Total if applicable	
42	675 Miscellaneous Expenses	1,364	106,181	21,109	127,290	125,926	9,232.12 %	See Total if applicable	
43	TOTAL	60,293	132,116	21,820	153,936	93,643	155.31 %		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/01	(3) Current TY	(4) TY Adj.'s	(5) Adjusted TY per B-3	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 34,117	\$ 40,832	\$ 11,033	\$ 51,865	\$ 17,748	52.02 %	
2	703 Salaries & Wages - Officers, Etc.						%	
3	704 Employee Pensions & Benefits	6,927	11,212	1,015	12,227	5,300	76.51 %	
4	710 Purchased Sewage Treatment	99,122	158,478	2,501	160,979	61,857	62.40 %	
5	711 Sludge Removal Expense		8,596	236	8,832	8,832	100.00 %	
6	715 Purchased Power	2,868	3,866	395	4,261	1,393	48.57 %	N/A
7	716 Fuel for Power Purchased						%	
8	718 Chemicals	1,621				(1,621)	(100.00) %	N/A
9	720 Materials & Supplies	36,376	8,952	245	9,198	(27,178)	(74.72) %	See note 1.
10	731 Contractual Services - Engr.	534	86	2	88	(446)	(83.45) %	N/A
11	732 Contractual Services - Acct.		1,179	32	1,211	1,211	100.00 %	
12	733 Contractual Services - Legal	4,428	1,251	34	1,285	(3,143)	(70.97) %	N/A
13	734 Contractual Services - Mgmt. Fees						%	
14	735 Contractual Services - Testing	887	66	2	68	(819)	(92.36) %	N/A
15	736 Contractual Services - Other	3,629	1,655	45	1,700	(1,929)	(53.15) %	N/A
16	741 Rental of Building/Real Prop.						%	
17	742 Rental of Equipment						%	
18	750 Transportation Expenses	6,329	12,507	343	12,850	6,521	103.03 %	
19	756 Insurance - Vehicle						%	
20	757 Insurance - General Liability						%	
21	758 Insurance - Workman's Comp.						%	
22	759 Insurance - Other	8,083	6,105	167	6,272	(1,811)	(22.40) %	N/A
23	760 Advertising Expense						%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	15,152	13,648	368	14,016	(1,136)	(7.50) %	
25	767 Reg. Comm. Exp. - Other						%	
26	770 Bad Debt Expense	1,014	46	1	47	(967)	(95.34) %	N/A
27	775 Miscellaneous Expenses	2,346	36,997	1,014	38,011	35,665	1,520 %	See note 1.
28								
29	TOTAL	\$ 223,433	\$ 305,477	\$ 17,433	\$ 322,910	\$ 99,477	44.52 %	
30								
31	Total Customers (ERC's)	856.0			1,160.0	304	35.51 %	
32								
33	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.3551		
36	Increase in CPI					1.1028		
37								
38						1.4944		
39								

40 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 the NARUC.

Line	Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
42	36,376	8,952	245	9,198	(27,178)	(74.72) %	See Total if applicable
43	2,346	36,997	1,014	38,011	35,665	1,520.25 %	See Total if applicable
44	38,722	45,950	1,259	47,209	8,487	21.92 %	N/A

Contractual Services

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	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	Mariene 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 Lubertozzi	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						
22				TOTAL	\$ 324,474	
23						
24	Estimate Through					
25						
26	<input checked="" type="checkbox"/> PAA					
27	<input type="checkbox"/> Commission Hearing					
28						
29	Amortization Period 4 Years					
30	Explanation if different from Section 367.0816, Florida					
31						
32						
33						
34	Amortization of Rate Case Expense:					
35	Prior Rate Case Amortization					
36	Total allowed rate case expense per Order No. PSC - 03-1140-FOF-WS issued 12/22/03				\$ 397,597	
37	Amortization Expense 2004				99,399	
38	Amortization Expense 2005				99,399	
39	Amortization Expense 1/1-6/30/06				49,700	
40	Total Amortization Expense				248,498	
41						
42	Unamortized prior rate case expense				\$ 149,099	
43						
44						
45			(A)	(B)	(C)	
46			Water	Wastewater	Total	
47	Prior unamortized rate case expenses		\$ 108,172	\$ 40,927	\$ 149,099	
48	Current rate case expense		235,407	89,067	324,474	
49	Total projected rate case expense		343,579	129,994	473,573	
50	Annual Amortization - All UIF systems		\$ 85,895	\$ 32,499	\$ 118,393	
51						
52	Annual Amortization - County		\$ 36,785	\$ 14,016	\$ 50,801	
53						
54						
55	Method of allocation between UIF systems:					
56	Total Customers - UIF		7,109	2,690	9,799	
57	Percentage of customers		72.55%	27.45%	100%	
58						
59	Method of allocation for the county:					
60	Total Customers - County		3,044.6	1160	4,204.6	
61	Percentage of customers		72.41%	27.59%	100%	

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

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Project # 3748 - Hydrotank coating and painting	Within 1 year subsequent to the TY	\$ 38,000	5 years	\$ 7,600
2	Project # 3750 - Hydrotank coating and painting	Within 1 year subsequent to the TY	\$ 15,000	5 years	\$ 3,000
3	Project # 3751 - Hydrotank coating and painting	Within 1 year subsequent to the TY	\$ 38,000	5 years	\$ 7,600

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 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			Description of Allocation Method	Amounts Allocated			Utilities, Inc of Florida Allocation Percentage			
			(1) UIF	(2) Other Companies/Systems			(3) Total	(5) UIF	(6) Other Companies/Systems		(7) Total	(8)	
				72.55% Water	27.45% Sewer								
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>												
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													
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>												
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													
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>												
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 Lease	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													
31	<u>Water Service Corp. Allocated Expenses (SE.90):</u>												
32	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													
39	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. Lubertozi

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) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated			(8) 100.00% 72.55% 27.45% Water Sewer	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	Water	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
19	419	Interest and Dividend Income	3.5%	96.5%	100.0%		2,914	79,411	82,325	2,114	800
20	427	Interest Expense	3.4%	96.6%	100.0%		(474)	(13,336)	(13,810)	(344)	(130)
21	601	Salaries & Wages	3.3%	96.7%	100.0%		19,545	572,209	591,754	14,180	5,365
22	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,087	143,426	148,513	3,691	1,396
23	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		1,889	52,111	54,000	1,370	519
24	636	Contractual Services - Other	3.5%	96.5%	100.0%		3,748	103,373	107,121	2,719	1,029
25	675	Miscellaneous Expenses	3.6%	96.4%	100.0%		5,703	152,313	158,016	4,138	1,565
26							<u>40,902</u>	<u>1,159,517</u>	<u>1,200,419</u>	<u>29,675</u>	<u>11,227</u>
27											
28		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
29		FL Office Allocations									
30	403	Depreciation Expenses	-84.2%	184.2%	100.0%		(5,161)	11,291	6,130	(3,744)	(1,417)
31	1 636	Contractual Services - Other	-84.2%	184.2%	100.0%		(5,949)	13,017	7,068	(4,316)	(1,633)
32	675	Miscellaneous Expenses	-84.2%	184.2%	100.0%		(22,500)	49,227	26,727	(16,324)	(6,176)
33							<u>(33,610)</u>	<u>73,535</u>	<u>39,925</u>	<u>(24,384)</u>	<u>(9,226)</u>
34											
35		UIF Parent Allocations									
36	403	Depreciation Expenses	-21.4%	121.4%	100.0%		(8,210)	46,649	38,439	(5,956)	(2,254)
37	604	Employee Pension & Benefits	-85.7%	185.7%	100.0%		(136)	295	159	(99)	(37)
38	650	Transportation Expenses	-3.1%	103.1%	100.0%		(576)	18,997	18,421	(418)	(158)
39	675	Miscellaneous Expenses	-84.3%	184.3%	100.0%		(2,172)	4,750	2,578	(1,576)	(596)
40							<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
 Historical 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	Allocation Percentages			Description of Allocation Method	Amounts Allocated			100.00%	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	Allocation Percentage	
										72.55%	27.45%
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
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						117,028	1,119,566	1,236,594	84,904	32,124	
8	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
9	403	Depreciation Expense	3.4%	96.6%	100.0%	1,181	33,367	34,548	857	324	
10	601	Salaries and Wages	4.2%	95.8%	100.0%	434	10,014	10,448	315	119	
11	636	Contractual Services Other	4.1%	95.9%	100.0%	1,033	23,873	24,906	749	284	
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%	912	21,065	21,977	662	250	
13						3,560	88,319	91,879	2,583	977	
14											
15	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
16	403	Depreciation Expense	3.4%	96.6%	100.0%	1,849	52,259	54,108	1,341	508	
17	408	Taxes Other than Income	3.4%	96.6%	100.0%	2,877	81,310	84,187	2,087	790	
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%	107	3,050	3,157	78	29	
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%	331	9,343	9,674	240	91	
20	413	Income from Utility Plant Leaser	3.4%	96.6%	100.0%	(40)	(1,120)	(1,160)	(29)	(11)	
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%	2,898	79,427	82,325	2,103	795	
22	427	Interest Expense	3.4%	96.6%	100.0%	(483)	(13,658)	(14,141)	(350)	(133)	
23	601	Salaries & Wages	3.5%	96.5%	100.0%	26,095	722,112	748,207	18,932	7,163	
24	604	Employee Pension & Benefits	3.5%	96.5%	100.0%	12,633	350,600	363,233	9,165	3,468	
25	632	Contractual Services - Accounti	3.5%	96.5%	100.0%	4,302	119,540	123,842	3,121	1,181	
26	636	Contractual Services - Other	3.5%	96.5%	100.0%	(1,916)	(53,249)	(55,165)	(1,390)	(526)	
27	675	Miscellaneous Expenses	3.5%	96.5%	100.0%	7,127	196,964	204,091	5,171	1,956	
28						55,780	1,546,577	1,602,357	40,469	15,311	
29											
30	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
31	FL Office Allocations										
32	403	Depreciation Expenses	-88.0%	188.0%	100.0%	(5,393)	11,523	6,130	(3,913)	(1,480)	
33	636	Contractual Services - Other	-88.0%	188.0%	100.0%	(5,045)	10,777	5,732	(3,660)	(1,385)	
34	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%	(27,429)	58,601	31,172	(19,900)	(7,529)	
35						(37,867)	80,901	43,034	(27,473)	(10,394)	
36											
37	UIF Parent Allocations										
38	403	Depreciation Expenses	-34.3%	134.3%	100.0%	(9,574)	37,515	27,941	(6,946)	(2,628)	
39	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%	(1,267)	2,709	1,442	(919)	(348)	
40	650	Transportation Expenses	-3.1%	103.1%	100.0%	(1,027)	33,836	32,809	(745)	(282)	
41	675	Miscellaneous Expenses	-87.9%	187.9%	100.0%	(3,805)	8,136	4,331	(2,761)	(1,044)	
42						(15,673)	82,196	66,523	(11,371)	(4,302)	

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		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
1 Water Service Corp. Allocated Expenses (SE.50):											
2	601	Salaries - Operations	9.4%	90.6%	100.0%		306,344	2,958,927	3,265,271	222,253	84,091
3	601	Salaries - Office	12.0%	88.0%	100.0%		57,357	418,740	476,097	41,613	15,744
4	604	Pension & Benefits	9.8%	90.2%	100.0%		72,949	672,433	745,382	52,925	20,024
5	408	Taxes Other Than Income	9.3%	90.7%	100.0%		27,364	265,578	292,942	19,853	7,511
6							<u>464,014</u>	<u>4,315,678</u>	<u>4,779,692</u>	<u>336,643</u>	<u>127,371</u>
7											
8 Water Service Corp. Allocated Expenses (SE.51):											
9	403	Depreciation Expense	3.4%	96.6%	100.0%		3,963	112,482	116,445	2,875	1,088
10	601	Salaries and Wages	4.2%	95.8%	100.0%		9,869	227,567	237,436	7,160	2,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%		4,163	96,007	100,170	3,020	1,143
12	675	Miscellaneous Expenses	4.2%	95.8%	100.0%		3,798	87,595	91,393	2,755	1,043
13							<u>21,793</u>	<u>523,651</u>	<u>545,444</u>	<u>15,811</u>	<u>5,982</u>
14											
15 Water Service Corp. Allocated Expenses (SE.60):											
16	403	Depreciation Expense	3.4%	96.6%	100.0%		5,718	162,285	168,003	4,148	1,570
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		9,825	279,512	289,337	7,128	2,697
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		905	25,867	26,772	657	248
19	410	Deferred Inc. Taxes - Federal	3.4%	96.6%	100.0%		331	9,343	9,674	240	91
20	413	Income from Utility Plant Leased to Others	3.5%	96.5%	100.0%		(101)	(2,799)	(2,900)	(73)	(28)
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%		11,553	317,616	329,169	8,382	3,171
22	427	Interest Expense	3.4%	96.6%	100.0%		(1,620)	(45,969)	(47,589)	(1,175)	(445)
23	601	Salaries & Wages	3.3%	96.7%	100.0%		79,877	2,312,253	2,392,130	57,951	21,926
24	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		23,478	658,800	682,278	17,033	6,445
25	632	Contractual Services - Accounting	3.5%	96.5%	100.0%		9,959	275,883	285,842	7,225	2,734
26	633	Contractual Services - Legal	3.5%	96.5%	100.0%		468	12,945	13,413	340	128
27	636	Contractual Services - Other	3.5%	96.5%	100.0%		2,615	71,789	74,404	1,897	718
28	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
29	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		26,934	737,085	764,019	19,541	7,393
30							<u>169,942</u>	<u>4,814,823</u>	<u>4,984,765</u>	<u>123,293</u>	<u>46,649</u>
31											
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>
39											
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	Allocation Percentages			Amounts Allocated			Pasco County Allocation Percentage	
			Pasco County	Other UIF Systems	Total	Pasco County	Other UIF Systems	Total	72.41% Water	27.59% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	42.9%	57.1%	100.0%	131,447	174,897	306,344	95,183	36,265
3	601	Salaries - Office	42.9%	57.1%	100.0%	24,611	32,746	57,357	17,821	6,790
4	604	Pension & Benefits	42.9%	57.1%	100.0%	31,301	41,648	72,949	22,666	8,636
5	408	Taxes Other Than Income	42.9%	57.1%	100.0%	11,741	15,623	27,364	8,502	3,239
						<u>199,101</u>	<u>264,913</u>	<u>464,014</u>	<u>144,172</u>	<u>54,930</u>
<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
9	403	Depreciation Expense	42.9%	57.1%	100.0%	1,700	2,263	3,963	1,231	469
10	601	Salaries and Wages	42.9%	57.1%	100.0%	4,235	5,634	9,869	3,066	1,168
11	636	Contractual Services Other	42.9%	57.1%	100.0%	1,786	2,377	4,163	1,293	493
12	675	Miscellaneous Expenses	42.9%	57.1%	100.0%	1,630	2,168	3,798	1,180	450
						<u>9,351</u>	<u>12,442</u>	<u>21,793</u>	<u>6,771</u>	<u>2,580</u>
<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
16	403	Depreciation Expense	42.9%	57.1%	100.0%	2,454	3,264	5,718	1,777	677
17	408	Taxes Other than Income	42.9%	57.1%	100.0%	4,216	5,609	9,825	3,053	1,163
18	409	Income Taxes - Federal	42.9%	57.1%	100.0%	388	517	905	281	107
19	410	Deferred Inc. Taxes - Federal	42.9%	57.1%	100.0%	142	189	331	103	39
20	413	Income from Utility Plant Lease	42.9%	57.1%	100.0%	(43)	(58)	(101)	(31)	(12)
21	419	Interest and Dividend Income	42.9%	57.1%	100.0%	4,957	6,596	11,553	3,590	1,368
22	427	Interest Expense	42.9%	57.1%	100.0%	(695)	(925)	(1,620)	(503)	(192)
23	601	Salaries & Wages	42.9%	57.1%	100.0%	34,274	45,603	79,877	24,818	9,456
24	604	Employee Pension & Benefits	42.9%	57.1%	100.0%	10,074	13,404	23,478	7,295	2,779
25	632	Contractual Services - Account	42.9%	57.1%	100.0%	4,273	5,686	9,959	3,094	1,179
26	633	Contractual Services - Legal	42.9%	57.1%	100.0%	201	267	468	145	55
27	636	Contractual Services - Other	42.9%	57.1%	100.0%	1,122	1,493	2,615	812	310
28	675	Miscellaneous Expenses	42.9%	57.1%	100.0%	11,557	15,377	26,934	8,369	3,188
						<u>72,919</u>	<u>97,023</u>	<u>169,942</u>	<u>52,802</u>	<u>20,118</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
FL Office Allocations										
33	403	Depreciation Expenses	42.9%	57.1%	100.0%	(8,929)	(11,881)	(20,810)	(6,466)	(2,463)
34	604	Employee Pension & Benefits	42.9%	57.1%	100.0%	(133)	(176)	(309)	(96)	(37)
35	636	Contractual Services - Other	42.9%	57.1%	100.0%	(10,426)	(13,873)	(24,299)	(7,550)	(2,877)
36	675	Miscellaneous Expenses	42.9%	57.1%	100.0%	(38,506)	(51,235)	(89,741)	(27,883)	(10,623)
						<u>(57,995)</u>	<u>(77,164)</u>	<u>(135,159)</u>	<u>(41,995)</u>	<u>(16,000)</u>
UIF Parent Allocations										
40	403	Depreciation Expenses	42.9%	57.1%	100.0%	(14,272)	(18,990)	(33,262)	(10,335)	(3,938)
41	604	Employee Pension & Benefits	42.9%	57.1%	100.0%	(1,082)	(1,439)	(2,521)	(783)	(298)
42	650	Transportation Expenses	42.9%	57.1%	100.0%	(1,464)	(1,949)	(3,413)	(1,060)	(404)
43	675	Miscellaneous Expenses	42.9%	57.1%	100.0%	(7,446)	(9,907)	(17,353)	(5,392)	(2,054)
						<u>(24,264)</u>	<u>(32,285)</u>	<u>(56,549)</u>	<u>(17,570)</u>	<u>(6,694)</u>

Company: Utilities, Inc. of Florida - Pasco 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 Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	1,014	(558)	42	498		498		
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	2,097			2,097		2,097		
8	305.2 Collect. & Impound. Reservoirs				-		-		
9	306.2 Lake, River & Other Intakes				-		-		
10	307.2 Wells & Springs	10,572			10,572		10,572		
11	308.2 Infiltration Galleries & Tunnels				-		-		
12	309.2 Supply Mains				-		-		
13	310.2 Power Generation Equipment				-	3,507	3,507		
14	311.2 Pumping Equipment	9,695			9,695		9,695		
15	339.2 Other Plant & Misc. Equipment				-		-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights				-		-		
18	304.3 Structures & Improvements	418			418		418		
19	320.3 Water Treatment Equipment	3,042			3,042	1,792	4,834		
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	8,383			8,383		8,383		
25	331.4 Transm. & Distribution Mains	24,386			24,386	118	24,504		
26	333.4 Services	10,050			10,050	91	10,141		
27	334.4 Meters & Meter Installations	13,094	1,050		14,144	386	14,530		
28	335.4 Hydrants	1,241			1,241	341	1,582		
29	339.4 Other Plant & Misc. Equipment				-		-		
30	GENERAL PLANT								
31	303.5 Land & Land Rights				-		-		
32	304.5 Structures & Improvements			1,681	1,681		1,681		
33	340.5 Office Furniture & Equipment	17	115	3,362	3,494		3,494		
34	341.5 Transportation Equipment			23,656	23,656		23,656		
35	342.5 Stores Equipment			29	29		29		
36	343.5 Tools, Shop & Garage Equipment	1,765	887	1,813	4,465		4,465		
37	344.5 Laboratory Equipment		14	9	23		23		
38	345.5 Power Operated Equipment				-		-		
39	346.5 Communication Equipment		308	305	613		613		
40	347.5 Miscellaneous Equipment				-		-		
41	348.5 Other Tangible Plant		10,613		10,613		10,613		
42									
43	TOTAL	85,775	12,429	30,897	129,101	6,235	135,336		N/A
44	LESS: AMORTIZATION OF CIAC	(15,006)			(15,006)		(15,006)		
45									
46	NET DEPRECIATION EXPENSE - WATER	\$ 70,769	\$ 12,429	\$ 30,897	\$ 114,095	\$ 6,235	\$ 120,330		N/A

Company: Utilities, Inc. of Florida - Pasco 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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	351.1 Organization	84		16	100		100		
3	352.1 Franchises				0		-		
4	389.1 Other Plant & Misc. Equipment				0		-		
5	COLLECTION PLANT				0		-		
6	353.2 Land & Land Rights				0		-		
7	354.2 Structures & Improvements				0		-		
8	360.2 Collection Sewers - Force	4,604			4,604		4,604		
9	361.2 Collection Sewers - Gravity	8,672			8,672	3,983	12,655		
10	362.2 Special Collecting Structures				0		-		
11	363.2 Services to Customers	2,880			2,880		2,880		
12	364.2 Flow Measuring Devices				0		-		
13	365.2 Flow Measuring Installations				0		-		
14	389.2 Other Plant & Misc. Equipment				0		-		
15	SYSTEM PUMPING PLANT				0		-		
16	353.3 Land & Land Rights				0		-		
17	354.3 Structures & Improvements	942			942		942		
18	370.3 Receiving Wells				0		-		
19	371.3 Pumping Equipment	7,780			7,780	529	8,309		
20	375.3 Reuse Trans. And Dist. System				0		-		
21	389.3 Other Plant & Misc. Equipment				0		-		
22	TREATMENT AND DISPOSAL PLANT				0		-		
23	353.4 Land & Land Rights				0		-		
24	354.4 Structures & Improvements - Reuse				0		-		
25	380.4 Treatment & Disposal Equipment	16,332			16,332	722	17,054		
26	381.4 Plant Sewers				0		-		
27	382.4 Outfall Sewer Lines				0		-		
28	389.4 Other Plant & Misc. Equipment				0		-		
29	GENERAL PLANT				0		-		
30	353.7 Land & Land Rights				0		-		
31	354.7 Structures & Improvements			640	640		640		
32	390.7 Office Furniture & Equipment		44	1,281	1,325		1,325		
33	391.7 Transportation Equipment			9,013	9,013		9,013		
34	392.7 Stores Equipment			11	11		11		
35	393.7 Tools, Shop & Garage Equipment		338	691	1,029		1,029		
36	394.7 Laboratory Equipment		6	4	10		10		
37	395.7 Power Operated Equipment				0		-		
38	396.7 Communication Equipment		117	116	233		233		
39	397.7 Miscellaneous Equipment				0		-		
40	398.5 Other Tangible Plant				-		-		
41	TOTAL	41,294	505	11,772	53,571	5,234	58,805		N/A
42	LESS: AMORTIZATION OF CIAC	(15,813)			(15,813)		(15,813)		
43									
44	NET DEPRECIATION EXPENSE - SEWER	\$ 25,481	\$ 505	\$ 11,772	\$ 37,758	\$ 5,234	\$ 42,992		N/A

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

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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County			19,773		19,773
3	Allocation from UIF	26,341	11,074	9,771	246	47,432
4	Test Year Per Books	\$ 26,341	\$ 11,074	\$ 29,544	\$ 246	\$ 67,205
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3			2,478		2,478
8	Payroll Tax for add'l budgeted salaries		2,495			2,495
9	Increase in RAFTs associated with annualized water revenues per B-3	57				57
10	Total Test Year Adjustments	57	2,495	2,478		5,030
11						
12	Adjusted Test Year	26,398	13,569	32,022	246	72,235
13	RAFTs Assoc. with Revenue Increase	17,131				17,131
14	Total Balance	\$ 43,529	\$ 13,569	\$ 32,022	\$ 246	\$ 89,366
15						
16						
17						
18	WASTEWATER					
19	Test Year per County			7,534		7,534
20	Allocation from UIF	17,025	4,219	3,722	94	25,060
21	Test Year Per Books	\$ 17,025	\$ 4,219	\$ 11,256	\$ 94	\$ 32,594
22						
23	Adjustments to Test Year (Explain):					
24	Increase in ad valorem tax per B-3			3,142		3,142
25	Payroll Tax for add'l budgeted salaries		951			951
26	Increase in RAFTs associated with annualized sewer revenues per B-3	34				34
27	Total Test Year Adjustments	34	951	3,142		4,126
28						
29	Adjusted Test Year	17,059	5,170	14,398	94	36,720
30	RAFTs Assoc. with Revenue Increase	6,918				6,918
31						
32	Total Balance	\$ 23,977	\$ 5,170	\$ 14,398	\$ 94	\$ 43,638

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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	\$ -	\$ 95,089	\$ 95,089	\$ 64,754	\$ 30,334
2							
3	Deferred Income Tax Expense	C-5	(28,150)	28,150	\$ -		
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		\$ (28,150)	\$ 123,239	\$ 95,089	\$ 64,754	\$ 30,334

Supporting Schedules: C-2, C-5, C-8, C-9

Company: Utilities, Inc. of Florida - Pasco 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	\$ (27,345)	\$ 45,347	\$ 18,002	\$ 180,473	\$ 198,475
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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Company: Utilities, Inc. of Florida - Pasco 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	\$ 2,507	\$ 15,568	\$ 18,076	\$ 74,884	\$ 92,960	
2	Add: Income Tax Expense Per Books (Sch. B-2)	(14,850)	(14,850)	45,179	30,329	
3						
4	Subtotal	718	3,226	120,063	123,289	
5	Less: Interest Charges (Sch. C-3)	(988)	42,676		42,676	
6						
7	Taxable Income Per Books	(41,157)	1,706	(39,450)	120,063	80,613
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	(4,173)		(4,173)		(4,173)
11	Timing Differences (From Sch. C-5)	18,659	(2,955)	15,704		15,704
12						
13	Total Schedule M Adjustments	14,486	(2,955)	11,531	-	11,531
14						
15	Taxable Income Before State Taxes	(41,157)	1,706	(39,450)	120,063	80,613
16	Less: State Income Tax Exemption (\$5,000)					-
17						
18	State Taxable Income	(41,157)	1,706	(39,450)	120,063	80,613
19	State Income Tax (5.5% of Line 18)*	(2,264)	94	(2,170)	6,603	4,434
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(2,264)	94	(2,170)	6,603	4,434
24						
25	Federal Taxable Income (Line 7 - Line 19)	(38,893)	1,612	(37,280)	113,460	76,179
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27	Federal Income Taxes (Line 25 x Line 26)	(13,223)	548	(12,675)	38,576	25,901
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-8)	-	-	-	-	-
30						
31	Current Federal Inc. Taxes (Line 28 - Line 30)	(13,223)	548	(12,675)	38,576	25,901
32						
33	Summary:					
34	Current State Income Taxes (Line 23)	(2,264)	94	(2,170)	6,603	4,433
35	Current Federal Income Taxes (Line 32)	(13,223)	548	(12,675)	38,576	25,901
36						
37	Total Current Income Tax Expense (To C-1)	\$ (15,487)	\$ 642	\$ (14,845)	\$ 45,179	\$ 30,334
38						
39						
40	Recap Schedules: C-1					

Schedule of Interest In Tax Expense Calculation - Water

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 2
 Preparer: Steven M. Lubertozzi

Company: Utilities, Inc. of Florida - Pasco 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

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	1,632		1,632	1,632
7					
8	Other Interest Expense - Intercompany	85,777	3,738	89,515	89,515
9					
10	AFUDC	(6,322)	6,322	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)	-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 81,087	\$ 10,060	\$ 91,147	\$ 91,147
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost
22					Debt Only Weighted Cost
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				
37					
38	Recap Schedules: C-2				

Company: Utilities, Inc. of Florida - Pasco 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	1,078		1,078	1,078
7					
8	Other Interest Expense - Intercompany	46,759	(5,161)	41,598	41,598
9					
10	AFUDC	(4,173)	4,173	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 43,664	\$ (988)	\$ 42,676	\$ 42,676

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
16	<u>Balances From Schedule D-1</u>				
17					
18	Long-Term Debt				
19					
20	Short-Term Debt				
21	Preferred Stock				
22					
23	Common Equity				
24					
25	Total				
26					
27	ITCs (from D-1, Line 7)				
28					
29	Weighted Debt Cost (From Line 12)				
30					
31	Interest Adjustment (To Line 6)				
32					
33	Recap Schedules: C-2				
34					

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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 No.</u>		Water	Sewer
1	Interest During Construction	\$ (10,495)	\$ (6,322) \$ (4,173)

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Historic 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	Total Per Books	Utility Adjust.(1)	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 121,282	\$ -	\$ 121,282	\$ 121,282
4	Book Depreciation and Amortization	114,095	6,235	120,330	120,330
5					
6	Difference	7,187	(6,235)	952	952
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(640)		(640)	(640)
10	Deferred Maintenance	(4,431)	(18,200)	(22,631)	(22,631)
11	Deferred Rate Case Exp	(35,822)	(963)	(36,785)	(36,785)
12	Organization Exp - Amort	-	-	-	-
13		-	-	-	-
14					
15	Total Timing Differences (To C-2)	(33,706)	(25,398)	(59,104)	(59,104)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(1,854)	(1,397)	(3,251)	(3,251)
19	(Limited by NOL)	1,854	1,397	3,251	3,251
20	Total State Tax Deferred	-	-	-	-
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 18)	(31,852)	(24,001)	(55,853)	(55,853)
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	(10,830)	(8,160)	(18,990)	(18,990)
27	Add: State Deferred Taxes (Line 18)	(1,854)	(1,397)	(3,251)	(3,251)
28					
29	Total Deferred Tax Expense (To C-1)	\$ (12,684)	\$ (9,557)	\$ (22,241)	\$ (22,241)

Supporting Schedules: None
 Recap Schedules: C-2

Company: Utilities, Inc. of Florida - Pasco 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	Total Per Books	Utility Adjust.(1)	Utility Adjusted	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 45,422	\$ -	\$ 45,422	\$ 42,144
4	Book Depreciation and Amortization	37,758	5,234	42,992	42,992
5					
6	Difference	7,664	(5,234)	2,430	(848)
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees			-	
10	Deferred Maintenance	(1,688)		(1,688)	(1,688)
11	Deferred Rate Case Exp	(16,971)	2,955	(14,016)	(14,016)
12	Organization Exp - Amort	-		-	-
13		-	-	-	-
14					
15	Total Timing Differences (To C-2)	(18,659)	2,955	(15,704)	(15,704)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(1,026)	163	(863)	(863)
19	(Limited by NOL)	1,026	(163)	863	863
20	Total State Tax Deferred	-	-	-	-
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 18)	(17,633)	2,792	(14,841)	(14,841)
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	(5,995)	949	(5,046)	(5,046)
27	Add: State Deferred Taxes (Line 18)	(1,026)	163	(863)	(863)
28					
29	Total Deferred Tax Expense (To C-1)	\$ (7,021)	\$ 1,112	\$ (5,909)	\$ (5,909)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/2005
 Historic 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: C-7, Pg 2 & 3
 Supporting Schedules: C-7, Pg 2 & 3

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 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												
		Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee					
8		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
9	Year											
11	2001					(2,457)					(1,420)	
12	2002	(2,457)	(7,804)	-	-	(10,261)	(1,420)	384			(1,036)	
13	2003	(10,261)	(21,337)			(31,598)	(1,036)	226			(810)	
14	2004	(31,598)	6,330			(25,268)	(810)	(2,607)			(3,417)	
15	2005	(25,268)	6,285			(18,983)	(3,417)	765			(2,652)	
16												
17												
18		Account No. 190.2024 Deferred T St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation					
19		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	
20	Year											
21												
22	2001					0					-	
23	2002	-				-	-				-	
24	2003	-				-	-				-	
25	2004	-				-	-				-	
26	2005	-	(10)			(10)	-	(1,863)			(1,863)	
27												
28		Account No. 190.1012 Deferred Tax Debits- Tap Fees					Account No. 190.1011 Deferred Tax Debits- Tap Fees					
29		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
30												
31												
32						1,995	2001					17,302
33		1,995	4,103			6,098	2002	17,302	(1,703)	-	-	15,599
34		6,098	2,465			8,563	2003	15,599	(1,700)			13,899
35		8,563	2,347			10,910	2004	13,899	(1,697)			12,202
36		10,910	3,302			14,212	2005	12,202	(1,697)			10,505

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

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

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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		Amount Realized		Amortization				
13			Prior	Prior				
14	Beginning	Current	Year	Current	Year	Ending		
15	Balance	Year	Adjust.	Year	Adjust.	Balance		
16								
17						(114,663)		
18	(114,663)			2,356		(112,307)		
19	(112,307)			2,356		(109,951)		
20	(109,951)			2,356		(107,595)		
21	(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	5.6%	\$ 132		
25	Marion County - Wastewater			176,188	1.4%	34		
26	Orange County - Water			177,468	1.4%	34		
27	Pasco County - Water			3,197,820	25.9%	610		
28	Pasco County - Wastewater			1,200,821	9.7%	229		
29	Pinellas County - Water			416,268	3.4%	79		
30	Seminole County - Water			3,379,374	27.4%	644		
31	Seminole County - Wastewater			3,114,676	25.2%	594		
32	TOTAL UIF			<u>\$ 12,357,204</u>	<u>100.0%</u>	<u>\$ 2,356</u>		

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	% of Total	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	Total	\$ -	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			
21	company, including Utilities Inc. of Longwood, based on the capital structure of the consolidated group. This intercompany interest			
22	is shown on Schedule C-3, line 4.			

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

Line
No. _____

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	1,941,243	51.27%	6.65%	3.41%
2	Short Term Debt	65,856	1.74%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,335,837	35.28%	11.78%	4.16%
5	Customer Deposits	23,850	0.63%	6.00%	0.04%
6	Tax Credits - Zero Cost	38,207	1.01%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	381,463	10.07%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>3,786,456</u>	<u>100.00%</u>		<u>7.70%</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,
- 16 Inc.
- 17 2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross
- 18 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 - Pasco 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
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(131,083,859)	58.07%	1,941,243
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,457,067)	1.97%	65,856
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	91,510,699	(90,174,862)	39.96%	1,335,837
5	Customer Deposits	23,740	22,570	23,850	-	n/a	23,850
6	Tax Credits - Zero Cost (see note 2)	38,207	38,207	38,207	-	n/a	38,207
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 2)	381,463	381,463	381,463	-	n/a	381,463
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	<u>232,265,848</u>	<u>220,977,052</u>	<u>229,502,244</u>	<u>(225,715,788)</u>	<u>100.00%</u>	<u>3,786,456</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 - Pasco County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05
Schedule Year Ended: 12/31/05
Historic Projected
Interim Final

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

Subsidiary 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	22,570	23,760	24,190	23,250	23,540	24,030	24,610	23,600	23,820	24,520	25,010	23,410	23,740	23,850
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	221,739,414	223,577,936	230,352,930	228,242,613	225,976,465	243,450,592	229,427,886	230,514,859	232,200,217	232,648,265	231,742,173	230,537,139	232,987,982	230,261,421

Allocation of Tax Credits 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
	12,357,204	100.00%	107,323

Allocation of ADIT to the Counties

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
	12,357,204	100.00%	1,071,524

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. 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.
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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(6)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
----------	---	-------------------	---	--	--	--	--	--	------------------------------------	---	---	--

1 Not applicable.

2

3
 4 Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Recap Schedules: D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] 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	<u>226,426</u>		<u>4,522,923</u>	<u>5.01%</u>
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 - Pasco County

Docket No. 060253 - WS

Schedule Year Ended: 12/31/05

Interim [] Final [X]

Historical [X] Projected []

Preparer: Kristen E. Weeks

Schedule D-5

Page 1 of 1

Florida Public Service Commission

Explanation: Provide the specified date on long term debt issues on a thirteen month average basis for the best 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	Interest Expense on Annual Amortization of Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)
	(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 in	06/01/95 -	15,000,000	6,923,077	-	-	-	-	10,606	344,846	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	06/22/15										
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	05/27/05 -	20,000,000	12,307,692	-	-	-	-	5,420	368,615	574,035	4.60%
10	installments beginning 2008	05/27/12										
11	9.01% note, due in	07/15/92 -	15,000,000	4,269,211	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	133,023,102	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
 12-Month Average Balance

Company: Utilities, Inc. of Florida - Pasco County

Debt Issued: 6/29/25 - 9/5
 Schedule Year End: 12/31/05
 Interest [] Paid [X]
 Historical [X] Projected []

Florida Public Service Commission

Schedule D-6
 Page 1 of 1
 Preparer: Kirsten E. Weckers

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 (12)/(4)-(6)-(7))
1	Not applicable												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None
 Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Test Year Ended:
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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				\$ 22,570
2	January, 2005	22,570	1,820	630	23,760
3	February, 2005	23,760	1,010	580	24,190
4	March, 2005	24,190	1,120	2,060	23,250
5	April, 2005	23,250	850	560	23,540
6	May, 2005	23,540	1,200	710	24,030
7	June, 2005	24,030	990	410	24,610
8	July, 2005	24,610	1,890	2,900	23,600
9	August, 2005	23,600	1,110	890	23,820
10	September, 2005	23,820	1,410	710	24,520
11	October, 2005	24,520	1,150	660	25,010
12	November, 2005	25,010	1,040	2,640	23,410
13	December, 2005	23,410	830	500	23,740
14					
15				Thirteen Month Average	\$ 23,850

Recap Schedules: D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: E-1

Docket No.: 060253 - WS

Page 1 of 2

Test 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	Present Rates BFC	Proposed Rates BFC
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	8.93	\$	14.70
4	3/4"		13.41		22.11
5	1"		22.35		36.85
6	1-1/2"		44.68		73.66
7	2"		71.49		117.86
8	3"		142.99		235.73
9	4"		223.41		368.31
10	6"		446.83		736.64
11					
12	<u>Gallonage Charge per 1,000 Gallons</u>	\$	1.77	\$	2.92
13					
14					
15	GENERAL SERVICE				
16					
17	5/8" x 3/4"	\$	8.93	\$	14.70
18	3/4"		13.41		22.11
19	1"		22.35		36.85
20	1-1/2"		44.68		73.66
21	2"		71.49		117.86
22	3"		142.99		235.73
23	4"		223.41		368.31
24	6"		446.83		736.64
25					
26	<u>Gallonage Charge per 1,000 Gallons</u>	\$	1.77	\$	2.92

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: E-1

Docket No.: 060253 - WS

Page 2 of 2

Test 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 areas except Wis-Bar		
4	All meter sizes	\$ 9.78	\$ 13.74
5			
6	<u>Gallage Charge per 1000 gallons</u>	\$ 8.01	\$ 11.93
7	(Maximum 6,000 gallons)		
8			
9	Wis-Bar		
10	All meter sizes	\$ 7.77	\$ 10.92
11			
12	<u>Gallage Charge per 1000 gallons</u>	\$ 6.11	\$ 8.59
13	(Maximum 6,000 gallons)		
14			
15	Flat Rate (unmetered)	\$ 20.42	\$ 28.70
16			
17			
18	GENERAL SERVICE		
19			
20	All areas served by the Company		
21	5/8" x 3/4"	\$ 9.78	\$ 13.74
22	3/4"	14.67	20.62
23	1"	24.45	34.36
24	1-1/2"	48.90	68.72
25	2"	78.24	109.95
26	3"	156.49	219.92
27	4"	244.50	343.60
28	6"	489.02	687.22
29			
30	<u>Gallage Charge per 1000 gallons</u>	\$ 9.61	\$ 13.50
31			
32			
33	MULTI-RESIDENTIAL SERVICE		
34	Wis-Bar		
35	Flat Rate (unmetered)	\$ 13.48	\$ 18.94

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozzi

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 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Water Customers - Wis-Bar (1)					
2						
3	Base Facility Charge					
4	61301 5/8" Residential Base Charge	430	1,513	\$8.85	\$8.93	\$17,316.59
5	61303 1" Residential Base Charge	1	9	\$22.14	\$22.35	\$223.29
6	Gallonge Charge per 1,000 Gallons					
7	61301 5/8" Residential	1,292,677	4,123,323	\$1.75	\$1.77	\$9,560.47
8	61303 1" Residential	1,000	11,000	\$1.75	\$1.77	\$21.22
9	Water Customers - Buena Vista (1)					
10						
11	Base Facility Charge					
12	61501 5/8" Residential Base Charge	2,881	10,207	\$8.85	\$8.93	\$116,644.22
13	61506 1" GS Irrigation Base Charge	5	19	\$22.14	\$22.35	\$541.78
14	61510 2" Commercial Base Charge	5	19	\$70.83	\$71.49	\$1,733.02
15	Gallonge Charge per 1,000 Gallons					
16	61501 5/8" Residential	9,908,903	34,703,097	\$1.75	\$1.77	\$78,765.06
17	61506 1" GS Irrigation	362,839	1,406,161	\$1.75	\$1.77	\$3,123.87
18	61510 2" Commercial	421,290	1,165,710	\$1.75	\$1.77	\$2,800.56
19	Water Customers - Summer/Paradise Point West (1)					
20						
21	Base Facility Charge					
22	62601 5/8" Residential Base Charge	2,724	9,710	\$8.85	\$8.93	\$110,817.41
23	62602 5/8" Commercial Base Charge	15	56	\$8.85	\$8.93	\$631.69
24	26210 1" Commercial Base Charge	5	19	\$22.14	\$22.35	\$541.78
25	62613 2" Commercial Base Charge	53	187	\$70.83	\$71.49	\$17,115.77
26	Gallonge Charge per 1,000 Gallons					
27	62601 5/8" Residential	6,606,194	21,154,806	\$1.75	\$1.77	\$49,004.85
28	62602 5/8" Commercial	231,581	1,076,419	\$1.75	\$1.77	\$2,310.53
29	26210 1" Commercial	54,419	181,581	\$1.75	\$1.77	\$416.63
30	62613 2" Commercial	5,028,774	22,124,226	\$1.75	\$1.77	\$47,960.23
31	Water Customers - Orangewood (1)					
32						
33	Base Facility Charge					
34	62901 5/8" Residential Base Charge	1,417	5,020	\$8.85	\$8.93	\$57,369.05
35	62911 1" Residential Base Charge	3	9	\$22.14	\$22.35	\$259.71
36	62903 5/8" GS Irrigation Base Charge	3	9	\$8.85	\$8.93	\$106.92
37	62904 5/8" General Service Base Charge	43	149	\$8.85	\$8.93	\$1,708.27
38	62910 1" General Service Base Charge	19	65	\$22.14	\$22.35	\$1,862.70
39	62914 1.5" General Service Base Charge	3	9	\$44.27	\$44.68	\$534.93
40	62913 2" General Service Base Charge	3	9	\$70.83	\$71.49	\$830.77
41	Gallonge Charge per 1,000 Gallons					
42	62901 5/8" Residential	6,911,677	24,342,323	\$1.75	\$1.77	\$55,181.35
43	62911 1" Residential	8,226	20,774	\$1.75	\$1.77	\$51.17
44	62903 5/8" GS Irrigation	0	0	\$1.75	\$1.77	\$0.00
45	62904 5/8" General Service	149,903	465,097	\$1.75	\$1.77	\$1,085.55
46	62910 1" General Service	160,065	736,935	\$1.75	\$1.77	\$1,584.49
47	62914 1.5" General Service	51,484	141,516	\$1.75	\$1.77	\$340.58
48	62913 2" General Service	14,226	243,774	\$1.75	\$1.77	\$456.38
49						
50	Total Water Revenues					\$580,900.82
51	Revenues per General Ledger		585,358			
52	Adjustments				Misc Charges	\$9,030.00
53	Adjusted Revenues per General Ledger		585,358			
54					Total Revenues	\$589,930.82
55	Revenues per Above		589,931			
56	Unreconcilable Difference		(4,572)			
57	Unreconcilable Difference Percent		-0.78%			
58						
59	Footnote:					
60	(1) These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on					
61	the following: number of bills * [number of days @ respective rate / total days in bill cycle]					

Company: Utilities, Inc. of Florida - Pasco 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	Water Customers - Wis-Bar			
2				
3	<u>Base Facility Charge</u>			
4	61301 5/8" Residential Base Charge	1,943	\$8.93	\$17,350.99
5	61303 1" Residential Base Charge	10	\$22.35	\$223.50
6	<u>Gallonge Charge per 1,000 Gallons</u>			
7	61301 5/8" Residential	5,416,000	\$1.77	\$9,586.32
8	61303 1" Residential	12,000	\$1.77	\$21.24
9	Water Customers - Buena Vista			
10				
11	<u>Base Facility Charge</u>			
12	61501 5/8" Residential Base Charge	13,088	\$8.93	\$116,874.69
13	61506 1" GS Irrigation Base Charge	24	\$22.35	\$542.89
14	61510 2" Commercial Base Charge	24	\$71.49	\$1,736.52
15	<u>Gallonge Charge per 1,000 Gallons</u>			
16	61501 5/8" Residential	44,612,000	\$1.77	\$78,963.24
17	61506 1" GS Irrigation	1,769,000	\$1.77	\$3,131.13
18	61510 2" Commercial	1,587,000	\$1.77	\$2,808.99
19	Water Customers - Summer/Paradise Point West			
20				
21	<u>Base Facility Charge</u>			
22	62601 5/8" Residential Base Charge	12,434	\$8.93	\$111,035.33
23	62602 5/8" Commercial Base Charge	71	\$8.93	\$632.88
24	26210 1" Commercial Base Charge	24	\$22.35	\$542.89
25	62613 2" Commercial Base Charge	240	\$71.49	\$17,150.68
26	<u>Gallonge Charge per 1,000 Gallons</u>			
27	62601 5/8" Residential	27,761,000	\$1.77	\$49,136.97
28	62602 5/8" Commercial	1,308,000	\$1.77	\$2,315.16
29	26210 1" Commercial	236,000	\$1.77	\$417.72
30	62613 2" Commercial	27,153,000	\$1.77	\$48,060.81
31	Water Customers - Orangewood			
32				
33	<u>Base Facility Charge</u>			
34	62901 5/8" Residential Base Charge	6,437	\$8.93	\$57,482.41
35	62911 1" Residential Base Charge	12	\$22.35	\$260.27
36	62903 5/8" GS Irrigation Base Charge	12	\$8.93	\$107.16
37	62904 5/8" General Service Base Charge	192	\$8.93	\$1,711.68
38	62910 1" General Service Base Charge	84	\$22.35	\$1,866.59
39	62914 1.5" General Service Base Charge	12	\$44.68	\$536.16
40	62913 2" General Service Base Charge	12	\$71.49	\$832.51
41	<u>Gallonge Charge per 1,000 Gallons</u>			
42	62901 5/8" Residential	31,254,000	\$1.77	\$55,319.58
43	62911 1" Residential	29,000	\$1.77	\$51.33
44	62903 5/8" GS Irrigation	0	\$1.77	\$0.00
45	62904 5/8" General Service	615,000	\$1.77	\$1,088.55
46	62910 1" General Service	897,000	\$1.77	\$1,587.69
47	62914 1.5" General Service	193,000	\$1.77	\$341.61
48	62913 2" General Service	258,000	\$1.77	\$456.66
49				
50	Total Water Revenues			\$582,174.14
51				
52		Misc Charges		\$9,030.00
53				
54		Total Revenues		\$591,204.14
55				
56				
57				
58				
59	Footnote:			
60	(1)	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]		
61				

Company: Utilities, Inc. of Florida - Pasco County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] 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 - Wis-Bar</u>			
2				
3	<u>Base Facility Charge</u>			
4	61301 5/8" Residential Base Charge	1,943	14.70	\$28,562.10
5	61303 1" Residential Base Charge	10	36.85	\$368.50
6	<u>Gallonge Charge per 1,000 Gallons</u>			
7	61301 5/8" Residential	5,416,000	2.92	\$15,814.72
8	61303 1" Residential	12,000	2.92	\$35.04
9	<u>Water Customers - Buena Vista</u>			
10				
11	<u>Base Facility Charge</u>			
12	61501 5/8" Residential Base Charge	13,088	14.70	\$192,391.70
13	61506 1" GS Irrigation Base Charge	24	36.85	\$895.10
14	61510 2" Commercial Base Charge	24	117.86	\$2,862.86
15	<u>Gallonge Charge per 1,000 Gallons</u>			
16	61501 5/8" Residential	44,612,000	2.92	\$130,267.04
17	61506 1" GS Irrigation	1,769,000	2.92	\$5,165.48
18	61510 2" Commercial	1,587,000	2.92	\$4,634.04
19	<u>Water Customers - Summer/Paradise Point West</u>			
20				
21	<u>Base Facility Charge</u>			
22	62601 5/8" Residential Base Charge	12,434	14.70	\$182,779.33
23	62602 5/8" Commercial Base Charge	71	14.70	\$1,041.80
24	26210 1" Commercial Base Charge	24	36.85	\$895.10
25	62613 2" Commercial Base Charge	240	117.86	\$28,274.99
26	<u>Gallonge Charge per 1,000 Gallons</u>			
27	62601 5/8" Residential	27,761,000	2.92	\$81,062.12
28	62602 5/8" Commercial	1,308,000	2.92	\$3,819.36
29	26210 1" Commercial	236,000	2.92	\$689.12
30	62613 2" Commercial	27,153,000	2.92	\$79,286.76
31	<u>Water Customers - Orangewood</u>			
32				
33	<u>Base Facility Charge</u>			
34	62901 5/8" Residential Base Charge	6,437	14.70	\$94,623.90
35	62911 1" Residential Base Charge	12	36.85	\$429.12
36	62903 5/8" GS Irrigation Base Charge	12	14.70	\$176.40
37	62904 5/8" General Service Base Charge	192	14.70	\$2,817.66
38	62910 1" General Service Base Charge	84	36.85	\$3,077.57
39	62914 1.5" General Service Base Charge	12	73.86	\$883.92
40	62913 2" General Service Base Charge	12	117.86	\$1,372.50
41	<u>Gallonge Charge per 1,000 Gallons</u>			
42	62901 5/8" Residential	31,254,000	2.92	\$91,261.68
43	62911 1" Residential	29,000	2.92	\$84.68
44	62903 5/8" GS Irrigation	0	2.92	\$0.00
45	62904 5/8" General Service	615,000	2.92	\$1,795.80
46	62910 1" General Service	897,000	2.92	\$2,619.24
47	62914 1.5" General Service	193,000	2.92	\$563.56
48	62913 2" General Service	258,000	2.92	\$753.36
49				
50	Total Water Revenues			<u>\$959,304.55</u>
51				
52	Misc Charges			<u>\$9,030.00</u>
53				
54	Total Revenues			<u>\$968,334.55</u>
55	Proposed Revenues per B-1		967,316	
56	Revenues per Above		968,335	
57	Difference		(1,019)	
58			-0.11%	
59	Footnote:			
60	(1) These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on			
61	the following: number of bills * [number of days @ respective rate / total days in bill cycle]			

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozzi

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 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Sewer Customers - Wis-Bar (3)					
2						
3	Base Facility Charge					
4	61321 5/8" Residential Flat Charge	72	254	\$20.25	\$20.42	\$6,644.68
5	61322 5/8" Residential Base Charge	358	1,260	\$7.71	\$7.77	\$12,548.89
6	61323 1" General Service Base Charge	1	9	\$24.25	\$24.45	\$244.30
7	61325 5/8" Multi-residential Flat Charge	8 (4)	28 (4)	\$13.37	\$13.48	\$484.40
8	Gallonge Charge per 1,000 Gallons					
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	837,613	2,450,387	\$6.06	\$6.11	\$20,047.80
10	61323 1" General Service	1,000	11,000	\$9.53	\$9.61	\$115.24
11	Sewer Customers - Summer/Paradise Point West (3)					
12						
13	Base Facility Charge					
14	62621 All Meters Residential Base Charge	2,724	9,710	\$9.70	\$9.78	\$121,386.91
15	62629 5/8" Commercial Base Charge	2	9	\$9.70	\$9.78	\$103.98
16	62630 1" Commercial Base Charge	5	19	\$24.25	\$24.45	\$585.80
17	62633 2" Commercial Base Charge	3	9	\$77.60	\$78.24	\$909.42
18	Gallonge Charge per 1,000 Gallons					
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	6,253,806	19,746,194	\$7.94	\$8.01	\$207,822.23
20	62629 5/8" Commercial	1,645	1,355	\$9.53	\$9.61	\$28.70
21	62630 1" Commercial	54,419	181,581	\$9.53	\$9.61	\$2,263.61
22	62633 2" Commercial	141,839	404,161	\$9.53	\$9.61	\$5,235.71
23						
24	Total Sewer Revenues					\$378,421.67
25						
26					Misc Charges	
27						
28	Revenues per General Ledger	378,336			Total Revenues	\$378,421.67
29	Adjustments					
30	Adjusted Revenues per GL	<u>378,336</u>				
31						
32	Revenues per Above	<u>378,422</u>				
33	Unreconcilable Difference	<u>(86)</u>				
34	Unreconcilable Difference Percent	<u>-0.02%</u>				
35						
36	Footnote:					
37	(1)	Residential class customers have maximum monthly gallonge charge of 6,000 gallons.				
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons				
39	(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]				
40						
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice				

Company: Utilities, Inc. of Florida - Pasco 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: 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.

	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	<u>Sewer Customers - Wis-Bar</u>			
2				
3	<u>Base Facility Charge</u>			
4	61321 5/8" Residential Flat Charge	326	\$20.42	\$6,656.92
5	61322 5/8" Residential Base Charge	1,618	\$7.77	\$12,570.36
6	61323 1" General Service Base Charge	10	\$24.45	\$244.50
7	61325 5/8" Multi-residential Flat Charge	36 ⁽⁴⁾	\$13.48	\$485.28
8	<u>Gallonge Charge per 1,000 Gallons</u>			
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	3,288,000	\$6.11	\$20,089.68
10	61323 1" General Service	12,000	\$9.61	\$115.32
11	<u>Sewer Customers - Summer/Paradise Point West</u>			
12				
13	<u>Base Facility Charge</u>			
14	62621 All Meters Residential Base Charge	12,434	\$9.78	\$121,604.84
15	62629 5/8" Commercial Base Charge	11	\$9.78	\$104.11
16	62630 1" Commercial Base Charge	24	\$24.45	\$586.80
17	62633 2" Commercial Base Charge	12	\$78.24	\$911.12
18	<u>Gallonge Charge per 1,000 Gallons</u>			
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	26,000,000	\$8.01	\$208,260.00
20	62629 5/8" Commercial	3,000	\$9.61	\$28.83
21	62630 1" Commercial	236,000	\$9.61	\$2,267.96
22	62633 2" Commercial	546,000	\$9.61	\$5,247.06
23				
24	Total Sewer Revenues			<u>\$379,172.77</u>
25				
26			Misc Charges	
27				
28			Total Revenues	<u>\$379,172.77</u>
29				
30				
31				
32				
33				
34				
35				
36	Footnote:			
37	(1)	Residential class customers have maximum monthly gallonage charge of 6,000 gallons.		
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
39	(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]		
40				
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice		

Company: Utilities, Inc. of Florida - Pasco 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
 Preparer: Steven M. Lubertozzi

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.

	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	Sewer Customers - Wis-Bar			
2				
3	<u>Base Facility Charge</u>			
4	61321 5/8" Residential Flat Charge	326	\$28.70	\$9,356.20
5	61322 5/8" Residential Base Charge	1,618	\$10.92	\$17,666.45
6	61323 1" General Service Base Charge	10	\$34.36	\$343.60
7	61325 5/8" Multi-residential Flat Charge	36 ⁽⁴⁾	\$18.94	\$681.84
8	<u>Gallage Charge per 1,000 Gallons</u>			
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	3,288,000	\$8.59	\$28,243.92
10	61323 1" General Service	12,000	\$13.50	\$162.00
11	Sewer Customers - Summer/Paradise Point West			
12				
13	<u>Base Facility Charge</u>			
14	62621 All Meters Residential Base Charge	12,434	\$13.74	\$170,843.60
15	62629 5/8" Commercial Base Charge	11	\$13.74	\$146.26
16	62630 1" Commercial Base Charge	24	\$34.36	\$824.64
17	62633 2" Commercial Base Charge	12	\$109.95	\$1,280.39
18	<u>Gallage Charge per 1,000 Gallons</u>			
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	26,000,000	\$11.25	\$292,500.00
20	62629 5/8" Commercial	3,000	\$13.50	\$40.50
21	62630 1" Commercial	236,000	\$13.50	\$3,186.00
22	62633 2" Commercial	546,000	\$13.50	\$7,371.00
23				
24	Total Sewer Revenues			<u>\$532,646.40</u>
25				
26				Misc Charges
27				
28				Total Revenues <u>\$532,646.40</u>
29				
30	Proposed Revenues per B-2	532,828		
31	Revenues per Above	<u>532,646</u>		
32	Difference	<u>181</u>		
33		<u>0.03%</u>		
34				
35				
36	<u>Footnote:</u>			
37	(1)	Residential class customers have maximum monthly gallage charge of 6,000 gallons.		
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
39	(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]		
40				
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice		

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Pasco County

Schedule E-3

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 2005

Preparer:

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	2,863				26	29	3	2,921
2	February	2,789				26	30	3	2,848
3	March	2,794				24	30	3	2,851
4	April	4,034				26	32	5	4,097
5	May	2,825				26	30	3	2,884
6	June	1,575				25	28	1	1,629
7	July	2,823				27	30	3	2,883
8	August	2,824				26	30	3	2,883
9	September	2,845				26	30	3	2,904
10	October	2,854				26	30	3	2,913
11	November	2,838				26	30	3	2,897
12	December	2,850				26	30	3	2,909
13									
14	Total	33,914	-	-	-	310	359	36	34,619

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
1	January	1,235	1			1	3		1,240
2	February	1,166	1			-	4		1,171
3	March	1,167	1			-	4		1,172
4	April	1,330	2			2	4		1,338
5	May	1,189	1			1	4		1,195
6	June	1,032	-			-	4		1,036
7	July	1,190	1			1	4		1,196
8	August	1,187	1			1	4		1,193
9	September	1,220	1			1	4		1,226
10	October	1,224	1			1	4		1,230
11	November	1,217	1			1	4		1,223
12	December	1,221	1			1	4		1,227
13									
14	Total	14,378	12	-	-	10	47	-	14,447

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule E-4
 Page 1 of 2

Preparer: Steve Dihel

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			

Company: Utilities, Inc. of Florida - Pasco 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: Steve Dihel

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	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	\$ 22.50	\$ 15.00			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
 Page 1 of 1
 Preparer: Steve Dihel

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	\$ 9,450.00	\$ -	\$ -	\$ 295.00	\$ 2,451.94	\$ 12,196.94
2						
3	Other Charges as follows:					
4					(2,108.32)	
5					1,025.26	
6					3,535.00	
7						
8					\$ 2,451.94	
9						
10	(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 - Pasco 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	613	5.25	M&H - 129	4
2	615	4.25	Mueller - Improved	4
3	615	4.50	Mueller - Improved	1
4	615	5.25	AVK - 2780	1
5	615	5.25	Kennedy - K-81A	1
6	615	5.25	Waterous - Pacer	1
7	626	4.50	Mueller - Improved	3
8	626	5.25	Darling - B-84-B	5
9	626	5.25	Kennedy - K-81A	4
10	626	5.25	Mueller - Improved	1
11	626	5.25	US Pipe - Metropolitan	24
12	629	5.25	Kennedy - K-81A	1
13				
14				
15	Total			50

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

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

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

Compa Utilities, Inc. of Florida - Pasco 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: Steve Dihel

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 (___ GPD)	N/A		N/A		N/A		N/A	
3	All others-per Gallon/Day	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	
6	All others-per Gallon/Day	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	
9	or-per Lot (____ Front Footage)	N/A		N/A		N/A		N/A	
10	All others-per Gallon/Day	N/A		N/A		N/A		N/A	
11	or-per Front Foot	N/A		N/A		N/A		N/A	
12	Meter Installation Charge								
13	5/8" x 3/4"	N/A		N/A		N/A		N/A	
14	1"	N/A		N/A		N/A		N/A	
15	1-1/2"	N/A		N/A		N/A		N/A	
16	2"	Actual Cost		Actual Cost		N/A		N/A	
17	All Others	N/A		N/A		N/A		N/A	
18	Service (Lateral) Installation Charge								
19	5/8" x 3/4"	\$65.00		\$65.00		\$150.00		\$150.00	
20	1"	\$125.00		Actual Cost [4]		N/A		N/A	
21	1-1/2"	N/A		N/A		N/A		N/A	
22	2"	N/A		N/A		N/A		N/A	
23	All Others	Actual Cost		Actual Cost		Actual Cost		Actual Cost	[3],[4]
24	Back Flow Preventor Installation Charge								
25	5/8" x 3/4"	N/A		N/A		N/A		N/A	
26	1"	N/A		N/A		N/A		N/A	
27	1-1/2"	N/A		N/A		N/A		N/A	
28	2"	Actual Cost		Actual Cost		N/A		N/A	
29	All Others	N/A		N/A		N/A		N/A	
30	Plan Review Charge	Actual Cost		Actual Cost [4]		Actual Cost		Actual Cost	[3],[4]
31	Inspection Charge	N/A		Actual Cost [4]		Actual Cost		Actual Cost	[3],[4]
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	
35	All others-per Gallon/Month	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	
38	All others-per Gallon/Month	N/A		N/A		N/A		N/A	
39	Allowance for Funds Prudently Invested (AFPI)	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	
42									
43	Footnote								

44 (1) Does not apply to Summertree, Paradise Point West or Arborwood at Summertree Subdivisions
 45 and the fee for Buena Vista Manor and Oak Hill developments is \$60
 46 (2) Does not apply to Summertree, Paradise Point West or Arborwood at Summertree Subdivisions
 47 (3) Applies to Buena Vista Manor and Oak Hill developments only.
 48 (4) Actual costs is equal to the total cost of services rendered.

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

Schedule: E-11
Page 1 of 1
Preparer: Steven M. Lubertozzi

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 - Pasco County
Docket No.: 060253 - WS
Test Year Ended: 12/31/05
Water [X] or Sewer [X]

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

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

<u>Line No.</u>	
1	Not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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. Lubertozi

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)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 Not applicable.

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

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

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

BUENA VISTA

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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 DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-05	4.874		4.168	0.044	0.662	13.6%
Feb-05	4.879		4.201	0.008	0.670	13.7%
Mar-05	5.174		4.232	0.016	0.926	17.9%
Apr-05	4.893		4.504	0.030	0.359	7.3%
May-05	5.127		3.833	0.000	1.294	25.2%
Jun-05	4.188		3.908	0.011	0.269	6.4%
Jul-05	4.070		3.377	0.043	0.650	16.0%
Aug-05	5.163		4.278	0.147	0.738	14.3%
Sep-05	5.162		3.831	0.002	1.329	25.7%
Oct-05	4.662		3.998	0.092	0.572	12.3%
Nov-05	4.948		3.917	0.120	0.911	18.4%
Dec-05	4.503		3.862	0.139	0.502	11.1%
Total	57.643	0	48.109	0.652	8.882	15.4%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 060253-WS
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 the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)	
	(Name)	Individual Plant Flows (Name)			Total Plant Flows	Total Purch. Sewage Treatment	
Jul-00					0.000	0.000	
Aug-00					0.000	0.000	
Sep-00	Not applicable - water only system					0.000	0.000
Oct-00					0.000	0.000	
Nov-00					0.000	0.000	
Dec-00					0.000	0.000	
Jan-01					0.000	0.000	
Feb-01					0.000	0.000	
Mar-01					0.000	0.000	
Apr-01					0.000	0.000	
May-01					0.000	0.000	
Jun-01					0.000	0.000	
Total	0.000				0.000	0.000	

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
 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 Regulation.

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		161,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>3/1/2005</u>	<u>192,000</u> [No unusual occurrence]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>3/23/2005</u> (2) <u>3/8/2005</u> (3) <u>3/31/2005</u> (4) <u>3/11/2005</u> (5) <u>2/1/2005</u>	<u>183,000</u> <u>184,000</u> <u>188,000</u> <u>190,000</u> <u>192,000</u>
	AVERAGE	<u>187,400</u>
4 Average Daily Flow	Max Month	<u>166,903</u>
	Annual	<u>157,926</u>
5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		500 gpm for 2 hours

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)

Docket No.: 060253-WS

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 Regulation.

	MONTH	GPD
Not applicable - water only system		
1. Plant Capacity		
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)		
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.		

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 060253-W5
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		420 gpm
Firm Reliable well pumping capacity (largest well out), gpm		120 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		17,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		5,833 gallons
Total usable storage, gal.		5,833 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		166,903 gpd
Maximum day, maximum month demand,		192,000 gpd
Peak hour demand = 2 x max day		384,000 gpd
or		267 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	15.41% of water pumped	24,334 gpd, avg
Acceptable unaccounted for	12.50%	19,741 gpd, avg
Excess unaccounted for		4,593 gpd, avg

Used & Useful considerations for this system:

The certificates for this system was transferred to UIF in 2001 in Docket No. 000793-W5. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out. Used & useful was last addressed in Docket No. 020071-W5 and found to be 100%. There have no significant changes in the system since that time.

This system treats water by simple chlorination. The only storage is in three 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, with peak hour demand as a proxy. For this system, components are all considered together for purposes of determining used & useful. And, as previously explained, the system is built out and on that basis is 100% used & useful.

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

A =	Peak demand	267 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	3 gpm
E =	Firm Reliable Capacity	120 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 (615-Buena Vista)
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

Not applicable - water only system

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission Used & useful was last addressed in Docket No. 020071-WS and found to be 100%. There have no significant no significant changes in the system since that time. The service area is built out and the water distribution system is 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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

Not Applicable - system built out. See Docket No. 020071-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
 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) Year	(2) SFR Customers Beginning	(3) 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	1081	1089	1,085	46,840,378	43,171	46,840,378	1,085	---
2	2002	1089	1074	1,082	48,227,003	44,593	49,070,283	1,100	1.42%
3	2003	1074	1075	1,075	48,016,029	44,687	50,305,229	1,126	2.30%
4	2004	1075	1075	1,075	46,976,252	43,699	49,995,302	1,144	1.63%
5	2005	1075	1106	1,091	44,612,000	40,910	47,968,000	1,173	2.49%
Average Growth Through 5-Year Period (Col. 8)									<u>1.96%</u>

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

	X	Y
Constant:	1059.928	1 1,085
X Coefficient:	21.87457	2 1,100
R^2:	0.991191	3 1,126
		4 1,144
		5 1,173
		10 1,279
Five year growth		106
Annual average		21

Per Docket No. 000793-WS, system built out since 1972.

Company: Utilities, Inc. of Florida (615-Buena Vista)
 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.

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

ORANGEWOOD, MIS-BAR

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
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) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1) + (2) - (3) - (4)	(6) % Unaccounted For Water
Jan-05	3.614	0.000	3.141	0.059	0.414	11.5%
Feb-05	3.670	0.000	3.050	0.006	0.614	16.7%
Mar-05	3.586	0.000	2.783	0.004	0.799	22.3%
Apr-05	3.591	0.000	3.557	0.023	0.011	0.3%
May-05	3.903	0.000	3.290	0.001	0.612	15.7%
Jun-05	3.103	0.000	4.059	0.003	-0.959	-30.9%
Jul-05	2.181	0.000	2.611	0.005	-0.435	-19.9%
Aug-05	3.289	0.000	3.369	0.007	-0.087	-2.6%
Sep-05	3.313	0.000	3.207	0.040	0.066	2.0%
Oct-05	3.259	0.000	3.074	0.026	0.159	4.9%
Nov-05	3.192	0.000	3.120	0.001	0.071	2.2%
Dec-05	2.998	0.000	3.516	0.051	-0.569	-19.0%
Total	39.699	0.000	38.777	0.226	0.696	1.8%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
Docket No.: 060253-WS
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)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-05					0.000	0.261
Feb-05					0.000	0.240
Mar-05					0.000	0.291
Apr-05					0.000	0.253
May-05					0.000	0.215
Jun-05					0.000	0.185
Jul-05					0.000	0.216
Aug-05					0.000	0.217
Sep-05					0.000	0.182
Oct-05					0.000	0.187
Nov-05					0.000	0.206
Dec-05					0.000	0.098
Total	0.000				0.000	2.550

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
 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.		500,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/31/2005	168,000
	[No unusual occurrence]	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/8/2005	139,000
	(2) 5/28/2005	156,000
	(3) 5/29/2005	156,000
	(4) 5/30/2005	156,000
	(5) 5/31/2005	168,000
	AVERAGE	155,000
4 Average Daily Flow	Max Month	125,903
	Annual	108,764
5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		500 gpm for 2 hours

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
 Docket No.: 060253-WS
 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.

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
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		850 gpm
Firm Reliable well pumping capacity (largest well out), gpm		525 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		13,100 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		4,367 gallons
Total usable storage, gal.		4,367 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		125,903 gpd
Maximum day, maximum month demand,		168,000 gpd
Peak hour demand = 2 x max day		336,000 gpd
		233 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	1.75% of water pumped	1,907 gpd, avg
Acceptable unaccounted for	12.50%	13,596 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 in past cases. There have been no significant changes in the system. The customer base and consumption remains fairly steady. Although it fluctuates year to year.

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, with peak hour demand as a proxy. For this system, all components are considered together for purposes of determining used & useful. In addition, the system is built out and on that basis is 100% used & useful.

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

A =	Peak demand	233 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	525

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 (629/613-Orangewood, Wis-Bar)
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

Not applicable - wastewater service purchased from Pasco County

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
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 Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
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

Not applicable - system built out. See Docket No. 020071-WS

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
 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		(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2001	676	681	679	32,364,532	47,700	34,884,791	731		
2	2002	681	673	677	31,693,210	46,814	34,404,818	735	0.49%	
3	2003	673	659	666	31,897,305	47,894	34,671,068	724	-1.50%	
4	2004	659	694	677	36,232,281	53,558	38,345,540	716	-1.10%	
5	2005	694	705	700	36,711,000	52,482	38,674,000	737	2.93%	
Average Growth Through 5-Year Period (Col. 8)										<u>0.20%</u>

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

Constant:	730.9556	X	Y
X Coefficient:	-0.78297	1	731
R^2:	0.020558	2	735
		3	724
		4	716
		5	737
		10	723
Five year growth			(14)
Annual average			(3)

Company: Utilities, Inc. of Florida (629/613-Orangewood, Wis-Bar)
 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.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2001	128	134	131	N/A	#VALUE!	N/A	#VALUE!	
2	2002	134	129	132	1,387,340	10,550	1,387,340	132	#VALUE!
3	2003	129	133	131	2,153,537	16,439	2,153,537	131	-0.38%
4	2004	133	135	134	3,856,428	28,779	3,856,428	134	2.29%
5	2005	135	135	135	3,300,000	24,444	3,300,000	135	0.75%
Average Growth Through 4-Year Period (Col. 8)									<u>0.89%</u>

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

	X	Y
Constant:	128.15	-
X Coefficient:	1.35	132
R^2:	0.814525	131
		134
		135
		142
Five year growth		7
Annual average		1.3

NOTE: Wastewater service is to Wis-Bar only

SUMMERTREE

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 0602353-WS
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) (Name)	(2) Individual (Name)	(3) Plant Flows (Name)	(4) (Name)	(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
Jan-05					0.000	2.761
Feb-05					0.000	2.457
Mar-05					0.000	2.918
Apr-05					0.000	2.528
May-05					0.000	2.795
Jun-05					0.000	2.718
Jul-05					0.000	2.733
Aug-05					0.000	2.953
Sep-05					0.000	2.692
Oct-05					0.000	2.905
Nov-05					0.000	2.710
Dec-05					0.000	2.666
Total	0.000				0.000	32.835

=====
(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from Pasco County

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 0602353-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.		540,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/16/2005	362,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/31/2005	316,000
	(2) 5/17/2005	330,000
	(3) 5/25/2005	335,000
	(4) 5/15/2005	362,000
	(5) 5/16/2005	362,000
	AVERAGE	341,000
4 Average Daily Flow	Max Month	316,000
	Annual	188,353
5 Required Fire Flow (Mixed single family, multi-family) The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		1,000 gpm for 2 hours

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 0602353-WS
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.

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summetree)
Docket No.: 0602353-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		1,270 gpm
Firm Reliable well pumping capacity (largest well out), gpm		720 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		316,000 gpd
Maximum day, maximum month demand,		362,000 gpd
Peak hour demand = 2 x max day		724,000 gpd
or		503 gpm
Fire flow requirement	1000 gpm for 2 hours	120,000 gpd
Unaccounted for water	5.92% of water pumped	11,154 gpd, avg
Acceptable unaccounted for	12.50%	23,544 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last addressed for this system in Docket No. 020071-WS. were last addressed in Docket No. 910020-WS. At that time, the existing system was built out, and the water treatment & related facilities were found by Staff to be 100% used & useful. Since then, new area have been opened for development. In Docket No. 910020-WS, 500 gpm was allowed for fire flow, based on all development being single family residences. Some of the new area includes multi-family units, therefore the fire flow allowance should be increased to 1,000 gpm.

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 using peak hour demand as a proxy. For this system all components are considered together for purposes of determining used & useful.

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

A =	Peak demand	503 gpm
B =	Property needed to serve five years after TY (From Sch. F-8)	110 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess Unaccounted for water	0.0 gpm
E =	Firm Reliable Capacity	720 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 (626-Summertree)
Docket No.: 0602353-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

Not Applicable - all wastewater treatment purchased

In Docket No. 910020-WS, the wastewater interconnection was determined to be 100% used & useful. In Docket No. 020071-WS this conclusion was not disputed. There have been no significant changes since those proceedings, other than an increase in customers.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 0602353-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 and Wastewater Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 0602353-WS

Page 1 of 1

Test Year Ended: December 31, 2005

Preparer: Seidman, F.

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

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

Water Treatment & Related Facilities

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

where:

EG =	Equivalent annual growth in ERCs	92 ERCs
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.24 gpm/ERC •
PN =	Property needed expressed in U units	110 gpm

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 0602353-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) Year	(2) SFR Customers Beginning	(3) SFR Customers Ending	(4) SFR Customers 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	793	855	824	21,078,739	25,581	45,692,969	1,786	
2	2002	855	899	877	22,802,475	26,001	38,973,795	1,499	-16.08%
3	2003	899	958	929	23,197,846	24,984	42,349,738	1,695	13.08%
4	2004	958	995	977	26,970,945	27,620	53,724,763	1,945	14.75%
5	2005	995	1,077	1,036	27,761,000	26,796	56,458,000	2,107	8.32%
Average Growth Through 5-Year Period (Col. 8)									<u>5.02%</u>

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

	X	Y
Constant:	1480.17	1 1,786
X Coefficient:	108.762	2 1,499
R^2:	0.5454	3 1,695
		4 1,945
		5 2,107
		10 2,568
Five year growth		461
Annual average		92

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 0602353-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.

Line No.	(1) Year	(2) SFR Customers Beginning	(3) 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	793	855	824	21,841,299	26,506	22,785,929	860	
2	2002	855	899	877	22,895,098	26,106	23,816,528	912	6.13%
3	2003	899	958	929	23,236,716	25,026	24,238,876	969	6.17%
4	2004	958	995	977	26,983,570	27,633	27,877,600	1,009	4.16%
5	2005	995	1,077	1,036	26,000,000	25,097	26,785,000	1,067	5.79%
				Average Growth Through 5-Year Period (Col. 8)					<u>5.56%</u>

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

Constant:	809.7698	X	Y
X Coefficient:	51.18412	1	860
R ² :	0.997582	2	912
		3	969
		4	1,009
		5	1,067

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine wor

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,195,102		\$ 3,195,102	A-5
2					
3	Utility Land & Land Rights	2,718	9,000 (A)	11,718	A-3, A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	261,878	(261,878) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(1,164,562)	-	(1,164,562)	A-9
10					
11	Less: CIAC	(595,435)		(595,435)	A-12
12					
13	Accumulated Amortization of CIAC	339,096		339,096	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	-	606,762 (C)	606,762	A-17
22					
23	Total Rate Base	\$ 2,038,797	\$ 353,884	\$ 2,392,681	

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,190,321		\$ 1,190,321	A-6
2					
3	Utility Land & Land Rights	10,500	(9,000) (A)	1,500	A-3, A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	9,875	(9,875) (B)	-	A-3
8					
9	Less: Accumulated Depreciation	(318,807)	-	(318,807)	A-10
10					
11	Less: CIAC	(587,255)		(587,255)	A-12
12					
13	Accumulated Amortization of CIAC	310,227		310,227	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	-	429,491	429,491	A-17
22					
23	Total Rate Base	\$ 614,861	\$ 410,616	\$ 1,025,477	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 (Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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 303.2	9,000	
4	Account 353.4		(9,000)
	To reclassify recording of prior rate case adjustments to the account containing the balance that was to be adjusted. Adjustment was for Wastewater Plant land, but was recorded in water.		
5			
6			
7	Total plant additions / retirements / adjustments	9,000	(9,000)
8			
9	<u>(B) Construction Work in Progress</u>		
10	To remove from rate base average construction work in progress	(261,878)	(9,875)
11	Total construction work in progress	(261,878)	(9,875)
12			
13	<u>(C) Working Capital</u>		
14	Per Schedule A17	606,762	429,491

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule: B-1 (Interim)
 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	\$ 585,359	\$ 1,273 (A)	\$ 586,632	\$ 260,816 (A)	\$ 847,448	B-4, B-3
2							
3	Operation & Maintenance	431,404		431,404		431,404	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	114,095		114,095		114,095	B-13, B-3
6							
7	Amortization			0		-	B-3
8							
9	Taxes Other Than Income	67,205	57 (B)	67,262	11,737	78,999	B-15, B-3
10							
11	Provision for Income Taxes		(41,241) (C)	(41,241)	93,728	52,487	C-1, B-3
12							
13	OPERATING EXPENSES	612,704	(41,184)	571,520	105,465	676,985	
14							
15	NET OPERATING INCOME	\$ (27,345)	\$ 42,457	\$ 15,112	\$ 155,351	\$ 170,463	
16							
17							
18	RATE BASE	\$ 2,038,797	\$ 353,884	\$ 2,392,681		\$ 2,392,681	
19							
20							
21	RATE OF RETURN	-	%	0.63	%	7.12	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 (Interim)
 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	\$ 378,336	\$ 752 (A)	\$ 379,088	\$ 96,663 (A)	\$ 475,751	B-4, B-3
2							
3	Operation & Maintenance	305,477	-	305,477		305,477	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	37,758	-	37,758		37,758	B-14, B-3
6							
7	Amortization		-	0		-	B-3
8							
9	Taxes Other Than Income	32,594	34 (B)	32,627	4,350 (B)	36,977	B-15, B-3
10							
11	Provision for Income Taxes		(12,251) (C)	(12,251)	34,738 (C)	22,487	C-1, B-3
12							
13	OPERATING EXPENSES	375,828	(12,217)	363,611	39,088	402,699	
14							
15	NET OPERATING INCOME	\$ 2,507	\$ 12,969	\$ 15,477	\$ 57,575	\$ 73,052	
16							
17							
18	RATE BASE	\$ 614,861	\$ 410,616	\$ 1,025,477		\$ 1,025,477	
19							
20							
21	RATE OF RETURN	0.41 %		1.51 %		7.12 %	

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

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	(1) Annualized Revenue		
3	Annualized water/sewer revenues per Schedule E-2, pp 2 & 5	\$ 591,204	\$ 379,173
4	Test Year water/sewer revenues per Schedule E-2, pp 1 & 4	589,931	378,421
5	Adjustment required	\$ 1,273	\$ 752
6			
7	(2) Revenue Increase		
8	Increase in revenue required by the Utility to realize a	260,816	96,663
9	7.12 % rate of return	\$ 260,816	\$ 96,663
10			
11	Total Adjustments to Revenues	\$ 262,089	\$ 97,415
12			
13	(B) Taxes Other Than Income		
14	(1) Regulatory Assessment Fees		
15	(a) To adjust test year RAF's for annualized revenues	\$ 1,273	\$ 752
16	RAF rate	0.045	0.045
17	RAF Adjustment Required for Annualized Revenues	\$ 57	\$ 34
18			
19	(b) To adjust RAF's for requested revenues		
20	Total Revenue Increase Requested	\$ 260,816	\$ 96,663
21	RAF rate	0.045	0.045
22	RAF Adjustment Required for Requested Revenues	\$ 11,737	\$ 4,350
23			
24	Total increase in RAFs	\$ 11,794	\$ 4,384
25			
26	Total increase in Taxes Other Than Income	\$ 11,794	\$ 4,384
27			
28	(C) Provision for Income Taxes		
29	(1) Adj to reflect O & M adjustments	\$ (438)	\$ 3,241
30			
31	(2) Adj to reconcile box taxes Per C-2		
32	Income Taxes per Book (Line 2)	\$ -	\$ -
33	Total Current Income Taxes (Line 38)	(40,803)	(15,487)
34	Adj to Current Income Taxes	\$ (41,241)	\$ (12,246)
35			
36	(3) Adj. to Income taxes for increase per C-2	\$ 93,728	\$ 34,737
37			
38	Provision for income Taxes	\$ 52,487	\$ 22,491

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

Schedule: B-15 (Interim)
 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	-	-	19,773	-	19,773
3	Allocation from UIF	26,341	11,074	9,771	246	47,432
4	Test Year Per Books	\$ 26,341	\$ 11,074	\$ 29,544	\$ 246	\$ 67,205
5						
6	Adjustments to Test Year (Explain):					
7	Increase in ad valorem tax per B-3					-
8	Payroll Tax for addt'l budgeted salaries					-
9	Increase in RAFs associated with annualized water revenues per B-3	57				57
10	Total Test Year Adjustments	57				57
11						
12	Adjusted Test Year	26,398	11,074	29,544	246	67,262
13	RAFs Assoc. with Revenue Increase	11,737				11,737
14						
15	Total Balance	\$ 38,135	\$ 11,074	\$ 29,544	\$ 246	\$ 78,999
16						
17						
18	WASTEWATER					
19	Test Year per County	0	0	7,534	0	7,534
20	Allocation from UIF	17,025	4,219	3,722	94	25,060
21	Test Year Per Books	\$ 17,025	\$ 4,219	\$ 11,256	\$ 94	\$ 32,594
22						
23	Adjustments to Test Year (Explain):					
24	Increase in ad valorem tax per B-3					-
25	Payroll Tax for addt'l budgeted salaries					-
26	Increase in RAFs associated with annualized sewer revenues per B-3	34				34
27	Total Test Year Adjustments	34				34
28						
29	Adjusted Test Year	17,059	4,219	11,256	94	32,627
30	RAFs Assoc. with Revenue Increase	4,350				4,350
31						
32	Total Balance	\$ 21,409	\$ 4,219	\$ 11,256	\$ 94	\$ 36,977

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

Florida Public Service Commission
 Schedule: C-1(Interim)
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(I)	\$ -	\$ 74,978	\$ 74,978	\$ 52,487	\$ 22,491
2							
3	Deferred Income Tax Expense	C-5(I)	(11,802)	11,802	-		
4							
5	ITC Realized This Year	C-8	-				
6							
7	ITC Amortization	C-8	-	-			
8	(3% ITC and IRC 46(f)(2))						
9							
10							
11	Total Income Tax Expense		\$ (11,802)	\$ 86,780	\$ 74,978	\$ 52,487	\$ 22,491
12							

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 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	Net Utility Operating Income (Sch. B-1)	\$ (27,345)	\$ 42,457	\$ 15,112	\$ 155,351	\$ 170,463
2	Add: Income Tax Expense Per Books (Sch. B-1)		(41,241)	(41,241)	93,728	52,487
3						
4	Subtotal	(27,345)	1,216	(26,129)	249,079	222,950
5	Less: Interest Charges (Sch. C-3)	81,087	2,379	83,466		83,466
6						
7	Taxable Income Per Books	(108,432)	(1,163)	(109,595)	249,079	139,484
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	(6,322)		(6,322)	-	(6,322)
10	Timing Differences (From Sch. C-5)	23,323	-	23,323		23,323
11						
12	Total Schedule M Adjustments	(91,431)	(1,163)	(92,594)	249,079	156,485
13						
14	Taxable Income Before State Taxes	(108,432)	(1,163)	(109,595)	249,079	139,484
15	Less: State Income Tax Exemption (\$5,000)				-	-
16						
17	State Taxable Income	(108,432)	(1,163)	(109,595)	249,079	139,484
18	State Income Tax (5.5% of Line 18)*	(5,964)	(64)	(6,028)	13,699	7,671
19	Limited by NOL					
20	Credits					
21						
22	Current State Income Taxes	(5,964)	(64)	(6,028)	13,699	7,671
23						
24	Federal Taxable Income (Line 7 - Line 18)	(102,468)	(1,099)	(103,567)	235,380	131,813
25	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Income Taxes (Line 24 x Line 25)	(34,839)	(374)	(35,213)	80,029	44,816
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-8)	-	-	-	-	-
30						
31	Current Federal Inc. Taxes (Line 28 - Line 30)	(34,839)	(374)	(35,213)	80,029	44,816
32						
33	Summary:					
34	Current State Income Taxes (Line 22)	(5,964)	(64)	(6,028)	13,699	7,671
35	Current Federal Income Taxes (Line 31)	(34,839)	(374)	(35,213)	80,029	44,816
	Total Current Income Tax Expense (To C-1)	\$ (40,803)	\$ (438)	\$ (41,241)	\$ 93,728	\$ 52,487

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

Company: Utilities, Inc. of Florida - Pasco County
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 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.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer
1	Net Utility Operating Income (Sch. B-2)	\$ 2,507	\$ 12,969	\$ 15,477	\$ 57,575	\$ 73,052
2	Add: Income Tax Expense Per Books (Sch. B-2)		(12,251)	(12,251)	34,738	22,487
3						
4	Subtotal	2,507	718	3,226	92,313	95,539
5	Less: Interest Charges (Sch. C-3)	43,664	(7,893)	35,771		35,771
6						
7	Taxable Income Per Books	(41,157)	8,611	(32,545)	92,313	59,768
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	(4,173)		(4,173)	-	(4,173)
10	Timing Differences (From Sch. C-5)	7,672	368	8,040		8,040
11						
12	Total Schedule M Adjustments	3,499	368	3,867	-	3,867
13						
14	Taxable Income Before State Taxes	(41,157)	8,611	(32,545)	92,313	59,768
15	Less: State Income Tax Exemption (\$5,000)					
16						
17	State Taxable Income	(41,157)	8,611	(32,545)	92,313	59,768
18	State Income Tax (5.5% of Line 18)*	(2,264)	474	(1,790)	5,077	3,287
19	Limited by NOL					
20	Credits					
21						
22	Current State Income Taxes	(2,264)	474	(1,790)	5,077	3,287
23						
24	Federal Taxable Income (Line 14 - Line 22)	(38,893)	8,137	(30,755)	87,236	56,481
25	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
26						
27	Federal Income Taxes (Line 24 x Line 25)	(13,223)	2,767	(10,457)	29,660	19,204
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-8)					
30						
31	Current Federal Inc. Taxes (Line 27 - Line 29)	(13,223)	2,767	(10,457)	29,660	19,204
32						
33	Summary:					
34	Current State Income Taxes (Line 22)	(2,264)	474	(1,790)	5,077	3,287
35	Current Federal Income Taxes (Line 31)	(13,223)	2,767	(10,457)	29,660	19,204
	Total Current Income Tax Expense (To C-1)	\$ (15,487)	\$ 3,241	\$ (12,247)	\$ 34,737	\$ 22,491

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

Schedule of Interest In Tax Expense Calculation - Water

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 1 of 2

Preparer: Steven M. Lubertozzi

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

Interim [X] Final []

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	1,632		1,632	1,632
7					
8	Other Interest Expense - Intercompany	85,777	(3,943)	81,834	81,834
9					
10	AFUDC	(6,322)	6,322	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 81,087	\$ 2,379	\$ 83,466	\$ 83,466
16					
17	Calculation of ITC Interest Synchronization Adjustment				
18	ONLY for Option 2 companies (See Sch. C-8, pg. 4)				
19					
20					
21	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>	<u>Total Weighted Cost</u>
22					
23	Long-Term Debt				
24					
25	Short-Term Debt				
26	Preferred Stock				
27					
28	Common Equity				
29					
30	Total				
31					
32	ITCs (from D-1, Line 7)				
33					
34	Weighted Debt Cost (From Line 12)				
35					
36	Interest Adjustment (To Line 6)				
37					
38	Recap Schedules: C-2				

Schedule of Interest in Tax Expense Calculation - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: C-3 (Interim)

Docket No.: 060253 - WS

Page 2 of 2

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Interim Final

Historic 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	1,078		1,078	1,078
7					
8	Other Interest Expense - Intercompany	46,759	(12,066)	34,693	34,693
9					
10	AFUDC	(4,173)	4,173	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)				
14					
15	Total Used For Tax Calculation	\$ 43,664	\$ (7,893)	\$ 35,771	\$ 35,771

Calculation of ITC Interest Synchronization Adjustment

ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
16	<u>Balances From Schedule D-1</u>				
17					
18	Long-Term Debt				
19					
20	Short-Term Debt				
21	Preferred Stock				
22					
23	Common Equity				
24					
25	Total				
26					
27	ITCs (from D-1, Line 7)				
28					
29	Weighted Debt Cost (From Line 12)				
30					
31	Interest Adjustment (To Line 6)				
32					
33	Recap Schedules: C-2				
34					

Deferred Income Tax Expense (Interim) - Water

Florida Public Service Commission

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

Schedule: C-5(Interim)
 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	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 121,282	\$ -	\$ 121,282	\$ 121,282
4	Book Depreciation and Amortization	114,095		114,095	114,095
5					
6	Difference	7,187	-	7,187	7,187
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	(640)		(640)	(640)
10	Deferred Maintenance	(4,431)		(4,431)	(4,431)
11	Deferred Rate Case Exp	(25,439)		(25,439)	(25,439)
12	Organization Exp - Amort	-		-	-
13		-	-	-	-
14					
15	Total Timing Differences (To C-2)	(23,323)	-	(23,323)	(23,323)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(1,283)	-	(1,283)	(1,283)
19	(Limited by NOL)	1,283	-	1,283	1,283
20	Total State Tax Deferred	-	-	-	-
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 18)	(22,040)	-	(22,040)	(22,040)
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	(7,494)	-	(7,494)	(7,494)
27	Add: State Deferred Taxes (Line 18)	(1,283)	-	(1,283)	(1,283)
28					
29	Total Deferred Tax Expense (To C-1)	\$ (8,777)	\$ -	\$ (8,777)	\$ (8,777)
30					
31					
32	Total Deferred Tax Expense (To C-1)	\$ (8,777)	\$ -	\$ (8,777)	\$ (8,777)

Supporting Schedules: None
 Recap Schedules: C-2

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

Schedule: C-5(Interim)
 Page 2 of 2
 Preparer: Steven M. Lubertozi

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	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 45,422	\$ -	\$ 45,422	\$ 45,422
4	Book Depreciation and Amortization	37,758		37,758	37,758
5					
6	Difference	7,664	-	7,664	7,664
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees			-	
10	Deferred Maintenance	(1,688)		(1,688)	(1,688)
11	Deferred Rate Case Exp	(13,648)	(368)	(14,016)	(14,016)
12	Organization Exp - Amort	-		-	-
13		-	-	-	-
14					
15	Total Timing Differences (To C-2)	(7,672)	(368)	(8,040)	(8,040)
16					
17	State Tax Rate	0.055	0.055	0.055	0.055
18	State Deferred Taxes (Line 15 x Line 17)	(422)	(20)	(442)	(442)
19	(Limited by NOL)	422	20	442	442
20	Total State Tax Deferred	-	-	-	-
21					
22	Timing Differences For Federal Deferred Taxes				
23	(Line 15 - 18)	(7,250)	(348)	(7,598)	(7,598)
24	Federal Tax Rate	0.34	0.34	0.34	0.34
25					
26	Federal Deferred Taxes (Line 23 x Line 24)	(2,465)	(118)	(2,583)	(2,583)
27	Add: State Deferred Taxes (Line 18)	(422)	(20)	(442)	(442)
28					
29	Total Deferred Tax Expense (To C-1)	\$ (2,887)	\$ (138)	\$ (3,025)	\$ (3,025)

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/05	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	1,727,372	50.54%	6.65%	3.36%
2	Short Term Debt	58,600	1.71%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	1,188,666	34.78%	10.45%	3.63%
5	Customer Deposits	23,850	0.70%	6.00%	0.04%
6	Tax Credits - Zero Cost	38,207	1.12%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	381,463	11.16%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>3,418,158</u>	<u>100.00%</u>		<u>7.12%</u>
12					
13					
14	Notes:				
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities,				
16	Inc.				
17	2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on gross				
18	plant.				
19	3. Customer Deposits are actual for the County.				
20	4. The cost of equity is based on the lower range of the last authorized rate of return pursuant to Order No. PSC-020071-WS.				

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

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/05	(3) Balance 12/31/04	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base AYE 12/31/05
					Pro Rata	Pro Rata		
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(131,297,730)	58.07%	1,727,372	
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,464,323)	1.97%	58,600	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	92,611,247	88,963,597	91,510,699	(90,322,033)	39.96%	1,188,666	
5	Customer Deposits	23,740	22,570	23,850	-	n/a	23,850	
6	Tax Credits - Zero Cost (see note 2)	38,207	38,207	38,207	-	n/a	38,207	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes (see note 2)	381,463	381,463	381,463	-	n/a	381,463	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>232,265,848</u>	<u>220,977,052</u>	<u>229,502,244</u>	<u>(226,084,086)</u>	<u>100.00%</u>	<u>3,418,158</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

13 - Month Average Cost of Short-Term Debt

Florida Public Service Commission

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

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

Explanation: Provide the following information on a 13-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.	Lender	(1) Total Interest Expense	(2) Maturity Date*	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	Bank One	226,426	Line of Credit	4,522,923	5.01%
2					
3	Total	<u>226,426</u>		<u>4,522,923</u>	5.01%
4					
5	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
6					
7	*Maturity Date not applicable.				

Recap Schedules: D-2

Recap Schedules: A-19,D-2

Rate Schedule - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: E-1 (Interim)

Docket No.: 060253 - WS

Page 1 of 2

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water [X] or Sewer []

Interim [X] Final []

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	Present Rates BFC	Proposed Rates BFC
1	RESIDENTIAL				
2					
3	5/8" x 3/4"	\$	8.93	\$	12.90
4	3/4"		13.41		19.37
5	1"		22.35		32.29
6	1-1/2"		44.68		64.54
7	2"		71.49		103.27
8	3"		142.99		206.56
9	4"		223.41		322.74
10	6"		446.83		645.49
11					
12	<u>Gallonage Charge per 1,000 Gallons</u>	\$	1.77	\$	2.54
13					
14					
15	GENERAL SERVICE				
16					
17	5/8" x 3/4"	\$	8.93	\$	12.90
18	3/4"		13.41		19.37
19	1"		22.35		32.29
20	1-1/2"		44.68		64.54
21	2"		71.49		103.27
22	3"		142.99		206.56
23	4"		223.41		322.74
24	6"		446.83		645.49
25					
26	<u>Gallonage Charge per 1,000 Gallons</u>	\$	1.77	\$	2.54

Rate Schedule - Sewer

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule: E-1 (Interim)

Docket No.: 060253 - WS

Page 2 of 2

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water [] or Sewer [X]

Interim [X] Final []

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 areas except Wis-Bar		
4	All meter sizes	\$ 9.78	\$ 12.26
5			
6	<u>Gallonge Charge per 1000 gallons</u>	\$ 8.01	\$ 10.05
7	(Maximum 6,000 gallons)		
8			
9	Wis-Bar		
10	All meter sizes	\$ 7.77	\$ 9.74
11			
12	<u>Gallonge Charge per 1000 gallons</u>	\$ 6.11	\$ 7.66
13	(Maximum 6,000 gallons)		
14			
15	Flat Rate (unmetered)	\$ 20.42	\$ 25.62
16			
17			
18	GENERAL SERVICE		
19			
20	All areas served by the Company		
21	5/8" x 3/4"	\$ 9.78	\$ 12.26
22	3/4"	14.67	18.41
23	1"	24.45	30.69
24	1-1/2"	48.90	61.37
25	2"	78.24	98.20
26	3"	156.49	196.41
27	4"	244.50	306.87
28	6"	489.02	613.77
29			
30	<u>Gallonge Charge per 1000 gallons</u>	\$ 9.61	\$ 12.06
31			
32			
33	MULTI-RESIDENTIAL SERVICE		
34	Wis-Bar		
35	Flat Rate (unmetered)	\$ 13.48	\$ 18.37

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

Schedule E-2 - Interim
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Water Customers - Wis-Bar (1)					
2						
3	Base Facility Charge					
4	61301 5/8" Residential Base Charge	430	1,513	\$8.85	\$8.93	\$17,316.59
5	61303 1" Residential Base Charge	1	9	\$22.14	\$22.35	\$223.29
6	Gallorage Charge per 1,000 Gallons					
7	61301 5/8" Residential	1,292,677	4,123,323	\$1.75	\$1.77	\$9,560.47
8	61303 1" Residential	1,000	11,000	\$1.75	\$1.77	\$21.22
9	Water Customers - Buena Vista (1)					
10						
11	Base Facility Charge					
12	61501 5/8" Residential Base Charge	2,881	10,207	\$8.85	\$8.93	\$116,644.22
13	61506 1" GS Irrigation Base Charge	5	19	\$22.14	\$22.35	\$541.78
14	61510 2" Commercial Base Charge	5	19	\$70.83	\$71.49	\$1,733.02
15	Gallorage Charge per 1,000 Gallons					
16	61501 5/8" Residential	9,908,903	34,703,097	\$1.75	\$1.77	\$78,765.06
17	61506 1" GS Irrigation	362,839	1,406,161	\$1.75	\$1.77	\$3,123.87
18	61510 2" Commercial	421,290	1,165,710	\$1.75	\$1.77	\$2,800.56
19	Water Customers - Summer/Paradise Point West (1)					
20						
21	Base Facility Charge					
22	62601 5/8" Residential Base Charge	2,724	9,710	\$8.85	\$8.93	\$110,817.41
23	62602 5/8" Commercial Base Charge	15	56	\$8.85	\$8.93	\$631.69
24	26210 1" Commercial Base Charge	5	19	\$22.14	\$22.35	\$541.78
25	62613 2" Commercial Base Charge	53	187	\$70.83	\$71.49	\$17,115.77
26	Gallorage Charge per 1,000 Gallons					
27	62601 5/8" Residential	6,606,194	21,154,806	\$1.75	\$1.77	\$49,004.85
28	62602 5/8" Commercial	231,581	1,076,419	\$1.75	\$1.77	\$2,310.53
29	26210 1" Commercial	54,419	181,581	\$1.75	\$1.77	\$416.63
30	62613 2" Commercial	5,028,774	22,124,226	\$1.75	\$1.77	\$47,960.23
31	Water Customers - Orangewood (1)					
32						
33	Base Facility Charge					
34	62901 5/8" Residential Base Charge	1,417	5,020	\$8.85	\$8.93	\$57,369.05
35	62911 1" Residential Base Charge	3	9	\$22.14	\$22.35	\$259.71
36	62903 5/8" GS Irrigation Base Charge	3	9	\$8.85	\$8.93	\$106.92
37	62904 5/8" General Service Base Charge	43	149	\$8.85	\$8.93	\$1,708.27
38	62910 1" General Service Base Charge	19	65	\$22.14	\$22.35	\$1,862.70
39	62914 1.5" General Service Base Charge	3	9	\$44.27	\$44.68	\$534.93
40	62913 2" General Service Base Charge	3	9	\$70.83	\$71.49	\$830.77
41	Gallorage Charge per 1,000 Gallons					
42	62901 5/8" Residential	6,911,677	24,342,323	\$1.75	\$1.77	\$55,181.35
43	62911 1" Residential	8,226	20,774	\$1.75	\$1.77	\$51.17
44	62903 5/8" GS Irrigation	0	0	\$1.75	\$1.77	\$0.00
45	62904 5/8" General Service	149,903	465,097	\$1.75	\$1.77	\$1,085.55
46	62910 1" General Service	160,065	736,935	\$1.75	\$1.77	\$1,584.49
47	62914 1.5" General Service	51,484	141,516	\$1.75	\$1.77	\$340.58
48	62913 2" General Service	14,226	243,774	\$1.75	\$1.77	\$456.38
49						
50	Total Water Revenues					\$580,900.82
51	Revenues per General Ledger		585,358			
52	Adjustments					
53	Adjusted Revenues per General Ledger		<u>585,358</u>			
54						
55	Revenues per Above		589,931			
56	Unreconcilable Difference		<u>(4,572)</u>			
57	Unreconcilable Difference Percent		-0.78%			
58						
59	Footnote:					
60	(1)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on				
61		the following: number of bills * [number of days @ respective rate / total days in bill cycle]				

Misc Charges \$9,030.00
 Total Revenues **\$589,930.82**

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

Schedule E-2 - Interim
 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 - Wis-Bar</u>			
2				
3	<u>Base Facility Charge</u>			
4	61301 5/8" Residential Base Charge	1,943	\$8.93	\$17,350.99
5	61303 1" Residential Base Charge	10	\$22.35	\$223.50
6	<u>Gallorage Charge per 1,000 Gallons</u>			
7	61301 5/8" Residential	5,416,000	\$1.77	\$9,586.32
8	61303 1" Residential	12,000	\$1.77	\$21.24
9	<u>Water Customers - Buena Vista</u>			
10				
11	<u>Base Facility Charge</u>			
12	61501 5/8" Residential Base Charge	13,088	\$8.93	\$116,874.69
13	61506 1" GS Irrigation Base Charge	24	\$22.35	\$542.89
14	61510 2" Commercial Base Charge	24	\$71.49	\$1,736.52
15	<u>Gallorage Charge per 1,000 Gallons</u>			
16	61501 5/8" Residential	44,612,000	\$1.77	\$78,963.24
17	61506 1" GS Irrigation	1,769,000	\$1.77	\$3,131.13
18	61510 2" Commercial	1,587,000	\$1.77	\$2,808.99
19	<u>Water Customers - Summer/Paradise Point West</u>			
20				
21	<u>Base Facility Charge</u>			
22	62601 5/8" Residential Base Charge	12,434	\$8.93	\$111,035.33
23	62602 5/8" Commercial Base Charge	71	\$8.93	\$632.88
24	26210 1" Commercial Base Charge	24	\$22.35	\$542.89
25	62613 2" Commercial Base Charge	240	\$71.49	\$17,150.68
26	<u>Gallorage Charge per 1,000 Gallons</u>			
27	62601 5/8" Residential	27,761,000	\$1.77	\$49,136.97
28	62602 5/8" Commercial	1,308,000	\$1.77	\$2,315.16
29	26210 1" Commercial	236,000	\$1.77	\$417.72
30	62613 2" Commercial	27,153,000	\$1.77	\$48,060.81
31	<u>Water Customers - Orangewood</u>			
32				
33	<u>Base Facility Charge</u>			
34	62901 5/8" Residential Base Charge	6,437	\$8.93	\$57,482.41
35	62911 1" Residential Base Charge	12	\$22.35	\$260.27
36	62903 5/8" GS Irrigation Base Charge	12	\$8.93	\$107.16
37	62904 5/8" General Service Base Charge	192	\$8.93	\$1,711.68
38	62910 1" General Service Base Charge	84	\$22.35	\$1,866.59
39	62914 1.5" General Service Base Charge	12	\$44.68	\$536.16
40	62913 2" General Service Base Charge	12	\$71.49	\$832.51
41	<u>Gallorage Charge per 1,000 Gallons</u>			
42	62901 5/8" Residential	31,254,000	\$1.77	\$55,319.58
43	62911 1" Residential	29,000	\$1.77	\$51.33
44	62903 5/8" GS Irrigation	0	\$1.77	\$0.00
45	62904 5/8" General Service	615,000	\$1.77	\$1,088.55
46	62910 1" General Service	897,000	\$1.77	\$1,587.69
47	62914 1.5" General Service	193,000	\$1.77	\$341.61
48	62913 2" General Service	258,000	\$1.77	\$456.66
49				
50	Total Water Revenues			<u>\$582,174.14</u>
51				
52	Misc Charges			<u>\$9,030.00</u>
53				
54	Total Revenues			<u>\$591,204.14</u>
55				
56				
57				
58				
59	Footnote:			
60	(1)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on		
61		the following: number of bills * [number of days @ respective rate / total days in bill cycle]		

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

Schedule E-2 - Interim
 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	Water Customers - Wis-Bar			
2				
3	Base Facility Charge			
4	61301 5/8" Residential Base Charge	1,943	12.90	\$25,064.70
5	61303 1" Residential Base Charge	10	32.29	\$322.90
6	Gallongage Charge per 1,000 Gallons			
7	61301 5/8" Residential	5,416,000	2.54	\$13,756.64
8	61303 1" Residential	12,000	2.54	\$30.48
9	Water Customers - Buena Vista			
10				
11	Base Facility Charge			
12	61501 5/8" Residential Base Charge	13,088	12.90	\$168,833.54
13	61506 1" GS Irrigation Base Charge	24	32.29	\$784.33
14	61510 2" Commercial Base Charge	24	103.27	\$2,508.46
15	Gallongage Charge per 1,000 Gallons			
16	61501 5/8" Residential	44,612,000	2.54	\$113,314.48
17	61506 1" GS Irrigation	1,769,000	2.54	\$4,493.26
18	61510 2" Commercial	1,587,000	2.54	\$4,030.98
19	Water Customers - Summer/Paradise Point West			
20				
21	Base Facility Charge			
22	62601 5/8" Residential Base Charge	12,434	12.90	\$160,398.18
23	62602 5/8" Commercial Base Charge	71	12.90	\$914.24
24	26210 1" Commercial Base Charge	24	32.29	\$784.33
25	62613 2" Commercial Base Charge	240	103.27	\$24,774.81
26	Gallongage Charge per 1,000 Gallons			
27	62601 5/8" Residential	27,761,000	2.54	\$70,512.94
28	62602 5/8" Commercial	1,308,000	2.54	\$3,322.32
29	26210 1" Commercial	236,000	2.54	\$599.44
30	62613 2" Commercial	27,153,000	2.54	\$68,968.62
31	Water Customers - Orangewood			
32				
33	Base Facility Charge			
34	62901 5/8" Residential Base Charge	6,437	12.90	\$83,037.30
35	62911 1" Residential Base Charge	12	32.29	\$376.02
36	62903 5/8" GS Irrigation Base Charge	12	12.90	\$154.80
37	62904 5/8" General Service Base Charge	192	12.90	\$2,472.64
38	62910 1" General Service Base Charge	84	32.29	\$2,696.74
39	62914 1.5" General Service Base Charge	12	64.54	\$774.48
40	62913 2" General Service Base Charge	12	103.27	\$1,202.60
41	Gallongage Charge per 1,000 Gallons			
42	62901 5/8" Residential	31,254,000	2.54	\$79,385.16
43	62911 1" Residential	29,000	2.54	\$73.66
44	62903 5/8" GS Irrigation	0	2.54	\$0.00
45	62904 5/8" General Service	615,000	2.54	\$1,562.10
46	62910 1" General Service	897,000	2.54	\$2,278.38
47	62914 1.5" General Service	193,000	2.54	\$490.22
48	62913 2" General Service	258,000	2.54	\$655.32
49				
50	Total Water Revenues			\$838,574.06
51				
52			Misc Charges	\$9,030.00
53				
54			Total Revenues	\$847,604.06
55	Proposed Revenues per B-1 - Interim	847,448		
56	Revenues per Above	847,604		
57	Difference	(156)		
58		-0.02%		
59	Footnote:			
60	(1)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on		
61		the following: number of bills * [number of days @ respective rate / total days in bill cycle]		

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

Schedule E-2 - Interim
 Page 4 of 6
 Preparer: Steven M. Lubertozzi

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 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Sewer Customers - Wis-Bar (3)					
2						
3	Base Facility Charge					
4	61321 5/8" Residential Flat Charge	72	254	\$20.25	\$20.42	\$6,644.68
5	61322 5/8" Residential Base Charge	358	1,260	\$7.71	\$7.77	\$12,548.89
6	61323 1" General Service Base Charge	1	9	\$24.25	\$24.45	\$244.30
7	61325 5/8" Multi-residential Flat Charge	8 (4)	28 (4)	\$13.37	\$13.48	\$484.40
8	Gallonge Charge per 1,000 Gallons					
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	837,613	2,450,387	\$6.06	\$6.11	\$20,047.80
10	61323 1" General Service	1,000	11,000	\$9.53	\$9.61	\$115.24
11	Sewer Customers - Summer/Paradise Point West (3)					
12						
13	Base Facility Charge					
14	62621 All Meters Residential Base Charge	2,724	9,710	\$9.70	\$9.78	\$121,386.91
15	62629 5/8" Commercial Base Charge	2	9	\$9.70	\$9.78	\$103.98
16	62630 1" Commercial Base Charge	5	19	\$24.25	\$24.45	\$585.80
17	62633 2" Commercial Base Charge	3	9	\$77.60	\$78.24	\$909.42
18	Gallonge Charge per 1,000 Gallons					
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	6,253,806	19,746,194	\$7.94	\$8.01	\$207,822.23
20	62629 5/8" Commercial	1,645	1,355	\$9.53	\$9.61	\$28.70
21	62630 1" Commercial	54,419	181,581	\$9.53	\$9.61	\$2,263.61
22	62633 2" Commercial	141,839	404,161	\$9.53	\$9.61	\$5,235.71
23						
24	Total Sewer Revenues					\$378,421.67
25						
26				Misc Charges		
27						
28	Revenues per General Ledger	378,336		Total Revenues		\$378,421.67
29	Adjustments					
30	Adjusted Revenues per GL	<u>378,336</u>				
31						
32	Revenues per Above	<u>378,422</u>				
33	Unreconcilable Difference	<u>(86)</u>				
34	Unreconcilable Difference Percent	-0.02%				
35						
36	Footnote:					
37	(1)	Residential class customers have maximum monthly gallonge charge of 6,000 gallons.				
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons				
39	(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]				
40						
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice				

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

Schedule E-2 - Interim
 Page 5 of 6
 Preparer: Steven M. Lubertozzi

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.

	Class/ Meter Size	Test Year Invoices/Gal	Current Rate	Annualized Revenue
1	Sewer Customers - Wis-Bar			
2				
3	<u>Base Facility Charge</u>			
4	61321 5/8" Residential Flat Charge	326	\$20.42	\$6,656.92
5	61322 5/8" Residential Base Charge	1,618	\$7.77	\$12,570.36
6	61323 1" General Service Base Charge	10	\$24.45	\$244.50
7	61325 5/8" Multi-residential Flat Charge	36 ⁽⁴⁾	\$13.48	\$485.28
8	<u>Gallage Charge per 1,000 Gallons</u>			
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	3,288,000	\$6.11	\$20,089.68
10	61323 1" General Service	12,000	\$9.61	\$115.32
11	Sewer Customers - Summer/Paradise Point West			
12				
13	<u>Base Facility Charge</u>			
14	62621 All Meters Residential Base Charge	12,434	\$9.78	\$121,604.84
15	62629 5/8" Commercial Base Charge	11	\$9.78	\$104.11
16	62630 1" Commercial Base Charge	24	\$24.45	\$586.80
17	62633 2" Commercial Base Charge	12	\$78.24	\$911.12
18	<u>Gallage Charge per 1,000 Gallons</u>			
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	26,000,000	\$8.01	\$208,260.00
20	62629 5/8" Commercial	3,000	\$9.61	\$28.83
21	62630 1" Commercial	236,000	\$9.61	\$2,267.96
22	62633 2" Commercial	546,000	\$9.61	\$5,247.06
23				
24	Total Sewer Revenues			<u>\$379,172.77</u>
25				
26			Misc Charges	
27				
28			Total Revenues	<u>\$379,172.77</u>
29				
30				
31				
32				
33				
34				
35				
36	<u>Footnote:</u>			
37	(1)	Residential class customers have maximum monthly gallage charge of 6,000 gallons.		
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
39	(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]		
40				
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice		

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

Schedule E-2 - Interim
 Page 6 of 6
 Preparer: Steven M. Lubertozzi

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.

	Class/ Meter Size	Test Year Invoices/Gal	Proposed Rate	Proposed Revenue
1	<u>Sewer Customers - Wis-Bar</u>			
2				
3	<u>Base Facility Charge</u>			
4	61321 5/8" Residential Flat Charge	326	\$25.62	\$8,352.12
5	61322 5/8" Residential Base Charge	1,618	\$9.74	\$15,757.43
6	61323 1" General Service Base Charge	10	\$30.69	\$306.90
7	61325 5/8" Multi-residential Flat Charge	36 (4)	\$16.91	\$608.76
8	<u>Gallonge Charge per 1,000 Gallons</u>			
9	61322 5/8" Residential (6,000 Gallon Cap) (1) (2)	3,288,000	\$7.66	\$25,186.08
10	61323 1" General Service	12,000	\$12.06	\$144.72
11	<u>Sewer Customers - Summer/Paradise Point West</u>			
12				
13	<u>Base Facility Charge</u>			
14	62621 All Meters Residential Base Charge	12,434	\$12.26	\$152,441.24
15	62629 5/8" Commercial Base Charge	11	\$12.26	\$130.51
16	62630 1" Commercial Base Charge	24	\$30.69	\$736.56
17	62633 2" Commercial Base Charge	12	\$98.20	\$1,143.55
18	<u>Gallonge Charge per 1,000 Gallons</u>			
19	62621 All Meters Residential (6,000 Gallon Cap) (1) (2)	26,000,000	\$10.05	\$261,300.00
20	62629 5/8" Commercial	3,000	\$12.06	\$36.18
21	62630 1" Commercial	236,000	\$12.06	\$2,846.16
22	62633 2" Commercial	546,000	\$12.06	\$6,584.76
23				
24	Total Sewer Revenues			<u>\$475,574.97</u>
25				
26				Misc Charges
27				
28				Total Revenues
29				
30	Proposed Revenues per B-2 - Interim	475,751		
31	Revenues per Above	475,575		
32	Difference	176		
33		0.04%		
34				
35				
36	Footnote:			
37	(1)	Residential class customers have maximum monthly gallonge charge of 6,000 gallons.		
38	(2)	Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons		
39	(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]		
40				
41	(4)	Bill Code 61325 is for 1 customer and contains 3 units per invoice		