

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Florida - Pinellas County

Exact Legal Name of Utility

VOLUME I D

(VOLUMES 1 A thru 1 E)



FOR THE

Test Year Ended: 12/31/05

EXHIBIT 1

DOCUMENT NUMBER-DATE
09064 OCT-28
PSC-COMMISSION CLERK

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-3	2	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-5	4	Water Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-9	8	Water Accumulated Depreciation by Primary Account
A-11	10	Annual CIAC Additions and Balances
A-12	11	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14	Accumulated Amortization of CIAC by Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Advances for Construction Additions and Balances
A-17	18	Calculation of Working Capital Allowance
A-18	19	Comparative Balance Sheet - Assets
A-19	21	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	23	Schedule of Water Operating Statement - Final
B-3	24	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-5	27	Operation and Maintenance Expenses by Month - Water
B-7	28	Comparative Operation and Maintenance Expenses - Water
B-9	29	Schedule of Test Year Contractual Services
B-10	30	Analysis of Rate Case Expense
B-11	31	Analysis of Major Maintenance Projects - Water and Sewer
B-12	32	Schedule of Allocated Expenses
B-13	37	Depreciation Expense - Water
B-15	38	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	39	Reconciliation of Total Income Tax Provision - Final
C-2	40	State and Federal Income Tax Calculation - Current -Final
C-3	41	Schedule of Interest in Tax Expense Calculation
C-4	42	Book/Tax Differences - Permanent
C-5	43	Deferred Tax Expense - Final
C-6	44	Accumulated Deferred Income Taxes - Final
C-7	47	Investment Tax Credits
C-8	48	Parent(s) Debt Information
C-9	49	Income Tax Returns
C-10	50	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	51	Requested Cost of Capital - Final
D-2	52	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	54	Preferred Stock Outstanding
D-4	55	Short-Term Debt
D-5	56	Long-Term Debt
D-6	57	Variable Rate Long-Term Debt
D-7	58	Schedule of Customer Deposits

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	59	Rate Schedule
E-2	60	Revenue Schedule at Present and Proposed Rates
E-3	63	Customer Monthly Billing Schedule
E-4	64	Miscellaneous Service Charges
E-5	65	Miscellaneous Service Charge Revenue
E-6	66	Public Fire Hydrants Schedule
E-7	67	Private Fire Protection Schedule
E-8	68	Contracts and Agreements Schedule
E-9	69	Tax or Franchise Fee Schedule
E-10	70	Service Availability Charges Schedule
E-11	71	Guaranteed Revenues Received Schedule
E-12	72	Class A Utility Cost of Service Study
E-13	73	Projected Test Year Revenue Calculation
E-14	74	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	75	Gallons of Water Pumped, Sold and Unaccounted For
F-2	76	Gallons of Wastewater Treated
F-3	77	Water Treatment Plant Data
F-4	78	Wastewater Treatment Plant Data
F-5	79	Used and Useful Calculations - Water Treatment Plant
F-6	80	Used and Useful Calculations - Wastewater Treatment Plant
F-7	81	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	82	Margin Reserve Calculations - Water and Wastewater
F-9	83	Equivalent Residential Connections - Water
F-10	84	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	85	Water Rate Base - Interim
A-3 Interim	86	Adjustments to Rate Base
B-1 Interim	87	Schedule of Water Operating Statement - Interim
B-3 Interim	88	Adjustments to Operating Income
B-15 Interim	89	Taxes Other Than Income
C-1 Interim	90	Reconciliation of Total Income Tax Provision
C-2 Interim	91	State and Federal Income Tax Calculation - Current
C-3 Interim	92	Schedule of Interest in Tax Expense Calculation
C-5 Interim	93	Deferred Income Tax Expense
D-1 Interim	94	Requested Cost of Capital
D-2 Interim	95	Reconciliation of Capital Structure to Rate Base
D-4 Interim	96	Short-Term Debt
E-1 Interim	97	Rate Schedule - Present, and Interim
E-2 Interim	98	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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.	Description	Average Amount Per Books	A-3 Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1					
2	Utility Plant in Service	\$ 410,162	\$ 14,988 (A)	\$ 425,150	A-3, A-5
3					
4	Utility Land & Land Rights	6,106	-	6,106	A-5
5					
6	Less: Non-Used & Useful Plant	-	-	-	A-7
7					
8	Construction Work in Progress			-	A-18
9					
10	Less: Accumulated Depreciation	(80,431)	(6,533) (B)	(86,964)	A-3, A-9
11					
12	Less: CIAC	(138,847)		(138,847)	A-12
13					
14	Accumulated Amortization of CIAC	58,324		58,324	A-14
15					
16	Acquisition Adjustments			-	-
17					
18	Accum. Amort. of Acq. Adjustments			-	-
19					
20	Advances For Construction			-	A-16
21					
22	Working Capital Allowance	-	98,602 (C)	98,602	A-3, A-17
23					
24	Total Rate Base	<u>\$ 255,314</u>	<u>\$ 107,057</u>	<u>\$ 362,371</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water
1	<u>(A) Utility Plant</u>	
2	(1) Utility Plant in Service	
3	(a) Account 333.4	
4	Actual and Estimated plant additions to 7/15/06 - System 637	\$ 2,558
5		
6	(b) Account 334.4	
7	Actual and Estimated plant additions to 7/15/06 - System 637	2,180
8		
9	(c) Account 331.4	
10	To correct duplication of entries made when recording previous rate case adjustments	10,250
11		
12	(d) Account 303.2 - Land	3,701
13	Account 303.3 - Land	(3,701)
14	To reclassify recording of prior rate case adjustments to the account containing the balance that was to be adjusted.	0
15		
16	Total plant additions / retirements / corrections	<u>\$ 14,988</u>
17		
18	<u>(B) Accumulated Depreciation of Utility Plant in Service</u>	
19	(1) Accumulated Depreciation for Account 301.1 (1083001)	
20	To remove Accumulated Depreciation. Plant Account balance had been adjusted to \$0.00 as a result of prior rate case adjustments. Note that year end accumulated depreciation is \$5,900.25.	\$ (5,678)
21		
22	(2) Accumulated Depreciation for Account 331.4 (1083043)	
23	To correct duplication of entries made when recording previous rate case adjustments	10,250
24	To correct duplication of entries made when recording previous rate case adjustments	1,788
25	Total correction to Account 331.4 (1083043)	12,038
26		
27	(3) Accumulated Depreciation for Account 333.4 (1083045)	
28	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 637	64
29		
30	(4) Accumulated Depreciation for Account 334.4 (1083047)	
31	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 637	109
32	Total Accumulated Depreciation	<u>\$ 6,533</u>
33		
34	<u>(C) Working Capital</u>	
35	Per Schedule A17	<u>\$ 98,602</u>

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
			Water
1	Balance - 12/31/01	\$	390,527
2	Additions		38,201
3	Retirements		(2,899)
4	Adjustments		
5			
6	Balance 12/31/02	\$	425,829
7	Additions		17,390
8	Retirements		(630)
9	Adjustments		
10			
11	Balance 12/31/03	\$	442,589
12	Additions		23,102
13	Retirements		(242)
14	Adjustments		
15			
16	Balance 12/31/04 (see notes 1 & 2)	\$	465,449
17	Additions		(84,738)
18	Retirements		(2,118)
19	Adjustments (rounding)		1
20			
21	Balance 12/31/05 - Pinellas County (see notes 1 & 2)	\$	378,594
22	Allocation of West Coast Cost Center Common Assets (see note 1.)		5,930
23	Allocation of UIF common assets (see note 2.)		39,975
24	Adjustments		
25			
26	Balance	\$	424,499
27			
28	Notes:		
29	1. Above schedule includes Allocation of West Coast Cost Center common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report (see Schedule A-5, p 2 of 2).		
30	2. Above schedule includes Allocation of UIF common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report (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 - Pinellas 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

Line No.	(1) 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	-		-		
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	\$ 10,327		\$ 10,327		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	30,614		30,614		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	6,967		6,967		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	1,027		1,027		
19	320.3 Water Treatment Equipment	13,486		13,486		
20	339.3 Other Plant & Misc. Equipment	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-		-		
23	304.4 Structures & Improvements	-		-		
24	330.4 Distr. Reservoirs & Standpipes	38,289		38,289		
25	331.4 Transm. & Distribution Mains	149,065	10,250	159,315		
26	333.4 Services	103,799	2,558	106,357		
27	334.4 Meters & Meter Installations	20,183	2,180	22,363		
28	335.4 Hydrants	4,425		4,425		
29	339.4 Other Plant & Misc. Equipment	-		-		
30	GENERAL PLANT					
31	303.5 Land & Land Rights	6,106		6,106		
32	304.5 Structures & Improvements	-		-		
33	340.5 Office Furniture & Equipment	57		57		
34	341.5 Transportation Equipment	1,827		1,827		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	1,777		1,777		
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	(10,991)		(10,991)		
42	SUB-TOTAL	\$ 376,958	\$ 14,988	\$ 391,946		
43						
44	ALLOCATIONS (see notes on p 2 of 2):					
45	From West Coast Cost Center - 9.53% Water Gen. Plt.					
46	334.4 Meters (12.70% to Pinellas County)	\$ 3,055		\$ 3,055		
47	340.5 Office Furniture & Fixtures	278		278		
48	343.5 Tools, Shop & Garage Equipment	2,066		2,066		
49	344.5 Laboratory Equipment	31		31		
50	346.5 Communication Equipment	448		448		
51	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 5,878	\$ -	\$ 5,878		
52						
53	From UIF Common Assets - 4.52% Water					
54	348.5 Other Tangible Plant	\$ 33,432		\$ 33,432		
55	SUB-TOTAL UIF ALLOCATION	\$ 33,432	\$ -	\$ 33,432		
56						
57	TOTAL	\$ 416,268	\$ 14,988	\$ 431,256	n/a	n/a

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

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2a)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization	17,785	(17,785)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	6,626	3,701	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327	10,327
8	305.2 Collect. & Impound. Reservoirs																
9	306.2 Lake, River & Other Intakes																
10	307.2 Wells & Springs	32,063	(1,500)	30,563	30,563	30,563	30,563	30,563	30,563	30,563	30,563	30,563	30,563	30,758	30,758	30,846	30,614
11	308.2 Infiltration Galleries & Tunnels																
12	309.2 Supply Mains																
13	310.2 Power Generation Equipment																
14	311.2 Pumping Equipment	7,178	(229)	6,949	6,949	6,949	6,963	6,963	6,963	6,977	6,977	6,977	6,977	6,977	6,977	6,977	6,967
15	339.2 Other Plant & Misc. Equipment																
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights	3,701	(3,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,027	0	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027
19	320.3 Water Treatment Equipment	12,961	(31)	12,930	12,930	12,930	13,216	13,216	13,478	13,762	13,762	13,806	13,806	13,806	13,806	13,865	13,486
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	39,321	(1,176)	38,145	38,145	38,145	38,145	38,145	38,145	38,145	38,145	38,513	38,513	38,513	38,513	38,543	38,289
25	331.4 Transm. & Distribution Mains	169,549	(20,500)	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,049	149,255	149,065
26	333.4 Services	101,570	(382)	101,188	101,285	101,285	101,571	102,821	103,918	104,650	104,650	105,316	105,316	105,380	105,624	106,387	103,799
27	334.4 Meters & Meter Installations	18,403	(1,006)	17,397	17,345	17,345	18,587	20,524	20,944	21,478	21,478	21,478	21,451	21,451	21,451	21,453	20,183
28	335.4 Hydrants	4,407	0	4,407	4,407	4,407	4,421	4,421	4,421	4,435	4,435	4,435	4,435	4,435	4,435	4,435	4,425
29	339.4 Other Plant & Misc. Equipment																
30	GENERAL PLANT																
31	303.5 Land & Land Rights	6,106	0	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106	6,106
32	304.5 Structures & Improvements																
33	340.5 Office Furniture & Equipment	740	0	740	0	0	0	0	0	0	0	0	0	0	0	0	57
34	341.5 Transportation Equipment	23,746	0	23,746	0	0	0	0	0	0	0	0	0	0	0	0	1,827
35	342.5 Stores Equipment																
36	343.5 Tools, Shop & Garage Equipment	1,767	0	1,767	1,767	1,767	1,767	1,767	1,767	1,786	1,786	1,786	1,786	1,786	1,786	1,786	1,777
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	18,499	(12,414)	6,085	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(12,414)	(10,991)
42																	
43	SUB-TOTAL (see notes 1 & 2)	\$ 465,448	\$ (55,023)	\$ 410,425	\$ 367,484	\$ 367,484	\$ 369,326	\$ 372,513	\$ 374,292	\$ 375,892	\$ 375,892	\$ 376,969	\$ 376,942	\$ 377,201	\$ 377,445	\$ 378,594	\$ 376,958
44																	
45	ALLOCATIONS (see notes 1 & 2):																
46	From West Coast Cost Center - 9.53% Water Gen. Pkt.																
47	334.4 Meters (12.7% to Pinellas - Water)	\$ 3,055		\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055	\$ 3,055
48	340.5 Office Furniture & Fixtures	177		177	177	177	177	324	324	324	324	324	324	324	324	324	278
49	343.5 Tools, Shop & Garage Equipment	2,058		2,058	2,058	2,058	2,063	2,063	2,067	2,069	2,069	2,069	2,069	2,069	2,072	2,072	2,066
50	344.5 Laboratory Equipment	31		31	31	31	31	31	31	31	31	31	31	31	31	31	31
51	346.5 Communication Equipment	448		448	448	448	448	448	448	448	448	448	448	448	448	448	448
52	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 5,769		\$ 5,769	\$ 5,769	\$ 5,769	\$ 5,774	\$ 5,921	\$ 5,925	\$ 5,927	\$ 5,927	\$ 5,927	\$ 5,927	\$ 5,927	\$ 5,930	\$ 5,930	\$ 5,878
53	From UIF Common Assets - 4.52% Water																
54	348.5 Other Tangible Plant	(3,338)		(3,338)	33,468	35,275	35,976	34,562	34,551	34,667	33,501	37,986	38,792	39,520	39,685	39,975	33,432
55	SUB-TOTAL UIF ALLOCATION	\$ (3,338)		\$ (3,338)	\$ 33,468	\$ 35,275	\$ 35,976	\$ 34,562	\$ 34,551	\$ 34,667	\$ 33,501	\$ 37,986	\$ 38,792	\$ 39,520	\$ 39,685	\$ 39,975	\$ 33,432
56	TOTAL	\$ 467,879	\$ (55,023)	\$ 412,856	\$ 406,721	\$ 408,528	\$ 411,076	\$ 412,996	\$ 414,768	\$ 416,486	\$ 415,320	\$ 420,882	\$ 421,661	\$ 422,648	\$ 423,060	\$ 424,499	\$ 416,268

Notes:

- Above schedule includes Allocation of West Coast Cost Center common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.
- Above schedule includes Allocation of UIF common assets not included in the Utility Plant Account Schedules in the 2005 Annual Report.
- 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 - Pinellas County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER	None		None
2				
3	Plant in Service			
4				
5	Land			
6				
7	Accumulated Depreciation			
8				
9	Other (Explain)			
10				
11				
12	Total	N/A	N/A	N/A

Supporting Schedules: A-5, A-9
 Recap Schedules: A-1

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 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
1	Balance - 12/31/01	\$	75,376
2	Additions	\$	12,248
3	Retirements	\$	(2,899)
4	Adjustments		
5			
6	Balance 12/31/02	\$	84,725
7	Additions		9,770
8	Retirements		(630)
9	Adjustments		
10			
11	Balance 12/31/03	\$	93,865
12	Additions		5,545
13	Retirements		(242)
14	Adjustments (rounding)		1
15			
16	Balance 12/31/04 (see note 1.)	\$	99,169
17	Additions		11,080
18	Retirements		(2,118)
19	Adjustments		(54,564)
20			
21	Balance 12/31/05 - Pinellas County (see notes 1, 2 & 3)	\$	53,567
22	Allocation of Depreciation - West Coast Cost Center Common Assets (see note 1.)		2,253
23	Allocation of Depreciation - UIF common assets (see note 2.)		25,908
24	Depreciation of Organizational Costs not included in above balance (see note 3.)		5,900
25	Adjustments		
26			
27	Balance	\$	87,628

Notes:

1. Above schedule includes Depreciation on Allocation of West Coast Cost Center common assets not included in the Depreciation Schedules in the 2005 Annual Report (see Schedule 9, p 2 of 2).
2. Above schedule includes Depreciation on Allocation of UIF common assets not included in the Depreciation Schedules in the 2005 Annual Report (see Schedule 9, p 2 of 2).
3. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$5,456; 12/31/05-\$5,900 (see Schedule 9, p 2 of 2).

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

Florida Public Service Commission

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

Schedule: A-9
 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-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	5,678	(5,678)	-		
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	121		121		
8	305.2 Collect. & Impound. Reservoirs	-		-		
9	306.2 Lake, River & Other Intakes	-		-		
10	307.2 Wells & Springs	10,510		10,510		
11	308.2 Infiltration Galleries & Tunnels	-		-		
12	309.2 Supply Mains	-		-		
13	310.2 Power Generation Equipment	-		-		
14	311.2 Pumping Equipment	3,112		3,112		
15	339.2 Other Plant & Misc. Equipment	-		-		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-		-		
18	304.3 Structures & Improvements	159		159		
19	320.3 Water Treatment Equipment	2,888		2,888		
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	3,469		3,469		
25	331.4 Transm. & Distribution Mains	22,290	12,038	34,328		
26	333.4 Services	4,569	64	4,633		
27	334.4 Meters & Meter Installations	5,732	109	5,841		
28	335.4 Hydrants	(1,444)		(1,444)		
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	46		46		
34	341.5 Transportation Equipment	1,336		1,336		
35	342.5 Stores Equipment	-		-		
36	343.5 Tools, Shop & Garage Equipment	733		733		
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	(1,974)		(1,974)		
42	SUB-TOTAL	57,225	6,533	63,758		
43						
44	ALLOCATIONS (see notes on p 2 of 2):					
45	From West Coast Cost Center - 9.53% Water Gen. Plt.					
46	334.4 Meters (12.70% to Pinellas County)	357		357		
47	340.5 Office Furniture & Equipment	123		123		
48	343.5 Tools, Shop & Garage Equipment	1,104		1,104		
49	344.5 - Laboratory Equipment	6		6		
50	346.5 - Communication Equipment	483		483		
51	348.5 - Other Tangible Plant	6		6		
52	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 2,079	\$ -	\$ 2,079		
53						
54	From UIF Common Assets - 4.52% Water					
55	348.5 Other Tangible Plant	21,127		21,127		
56	SUB-TOTAL UIF ALLOCATION	\$ 21,127	\$ -	\$ 21,127		
57						
58	TOTAL	\$ 80,431	\$ 6,533	\$ 86,964	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 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)	(2b)	(2c)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Per Books Prior Year Dec	Prior Rate Case Adjustments	Adjusted Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Col. 2c thru 14 Average
1	INTANGIBLE PLANT																
2	301.1 Organization (see note 3.)	5,456	-	5,456	5,493	5,530	5,567	5,604	5,641	5,678	5,715	5,752	5,789	5,826	5,863	5,900	5,678
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	17	-	17	34	52	69	86	103	121	138	155	173	190	207	224	121
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	9,976	-	9,976	10,065	10,154	10,243	10,332	10,421	10,510	10,599	10,688	10,777	10,866	10,955	11,044	10,510
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	2,933	-	2,933	2,963	2,993	3,023	3,053	3,082	3,112	3,142	3,172	3,202	3,232	3,262	3,292	3,112
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT																
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	143	-	143	146	149	151	154	157	159	162	165	167	170	173	175	159
19	320.3 Water Treatment Equipment	2,591	-	2,591	2,641	2,690	2,739	2,788	2,837	2,886	2,936	2,987	3,037	3,087	3,137	3,187	2,888
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	2,938	-	2,938	3,026	3,115	3,203	3,292	3,380	3,469	3,557	3,645	3,734	3,822	3,911	3,999	3,469
25	331.4 Transm. & Distribution Mains	44,391	(24,076)	20,315	20,644	20,973	21,303	21,632	21,961	22,290	22,620	22,949	23,278	23,607	23,936	24,266	22,290
26	333.4 Services	3,674	-	3,674	3,886	4,098	4,309	4,521	4,732	4,944	5,163	5,400	5,628	5,856	6,084	6,312	4,569
27	334.4 Meters & Meter Installations	5,862	-	5,862	5,534	5,611	5,660	5,474	5,551	5,573	5,666	5,758	5,823	5,916	6,008	6,073	5,732
28	335.4 Hydrants	(1,493)	-	(1,493)	(1,485)	(1,476)	(1,468)	(1,460)	(1,452)	(1,444)	(1,436)	(1,428)	(1,419)	(1,411)	(1,403)	(1,395)	(1,444)
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	600	-	600	-	-	-	-	-	-	-	-	-	-	-	-	46
34	341.5 Transportation Equipment	17,365	-	17,365	-	-	-	-	-	-	-	-	-	-	-	-	1,336
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	678	-	678	687	696	706	715	724	733	742	752	761	770	780	789	733
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	9,493	(3,030)	6,463	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(2,645)	(3,030)	(1,974)
42																	
43	SUB-TOTAL	\$ 104,625	\$ (27,106)	\$ 77,519	\$ 50,990	\$ 51,938	\$ 52,859	\$ 53,545	\$ 54,493	\$ 55,387	\$ 56,360	\$ 56,510	\$ 57,455	\$ 58,427	\$ 58,981	\$ 59,467	\$ 57,225
44																	
45	ALLOCATIONS (see notes 1 & 2):																
46	From West Coast Cost Center - 9.53% Water Gen. Plt.																
47	334.4 Meters (12.70% to Pinellas County)	\$ 281	-	\$ 281	\$ 294	\$ 306	\$ 319	\$ 332	\$ 344	\$ 357	\$ 370	\$ 383	\$ 395	\$ 408	\$ 421	\$ 434	\$ 357
48	340.5 Office Furniture & Equipment	116	-	116	117	118	119	120	121	122	124	125	127	129	131	133	123
49	343.5 Tools, Shop & Garage Equipment	1,039	-	1,039	1,050	1,061	1,071	1,082	1,093	1,104	1,114	1,125	1,136	1,147	1,158	1,168	1,104
50	344.5 - Laboratory Equipment	5	-	5	5	6	6	6	6	6	6	7	7	7	7	7	6
51	346.5 - Communication Equipment	460	-	460	464	468	472	475	479	483	487	490	494	498	502	505	483
52	348.5 - Other Tangible Plant	6	-	6	6	6	6	6	6	6	6	6	6	6	6	6	6
53	SUB-TOTAL WEST COST CENTER ALLOCATION	\$ 1,907	-	\$ 1,907	\$ 1,936	\$ 1,965	\$ 1,993	\$ 2,021	\$ 2,049	\$ 2,078	\$ 2,107	\$ 2,136	\$ 2,165	\$ 2,195	\$ 2,225	\$ 2,253	\$ 2,079
54																	
55	From UIF Common Assets - 4.52% Water																
56	348.5 Other Tangible Plant	\$ (1,156)	-	\$ (1,156)	\$ 22,045	\$ 22,416	\$ 22,920	\$ 21,997	\$ 22,474	\$ 22,290	\$ 21,102	\$ 21,680	\$ 22,942	\$ 24,748	\$ 25,291	\$ 25,908	\$ 21,127
57	SUB-TOTAL UIF ALLOCATION	\$ (1,156)	-	\$ (1,156)	\$ 22,045	\$ 22,416	\$ 22,920	\$ 21,997	\$ 22,474	\$ 22,290	\$ 21,102	\$ 21,680	\$ 22,942	\$ 24,748	\$ 25,291	\$ 25,908	\$ 21,127
58																	
59	TOTAL	\$ 105,376	\$ (27,106)	\$ 78,270	\$ 74,971	\$ 76,319	\$ 77,772	\$ 77,563	\$ 79,016	\$ 79,755	\$ 79,569	\$ 80,326	\$ 82,562	\$ 85,370	\$ 86,497	\$ 87,628	\$ 80,431
60																	
61	Notes:																
62	1. Above schedule includes Depreciation on Allocation of West Coast Cost Center common assets not included in the Depreciation Schedules in the 2005 Annual Report.																
63	2. Above schedule includes Depreciation on Allocation of UIF common assets not included in the Depreciation Schedules in the 2005 Annual Report.																
64	3. Above schedule includes Organization Depreciation not included in Schedules W-6 (a) & (b) of 2005 Annual Report: 12/31/04 - \$5,456; 12/31/05-\$5,900.																
65	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.																

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 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
1	Balance - 12/31/01.	\$	138,847
2	Additions	\$	-
3	Retirements	\$	-
4	Adjustments		
5			
6	Balance 12/31/02	\$	138,847
7	Additions		-
8	Retirements		-
9	Adjustments		
10			
11	Balance 12/31/03	\$	138,847
12	Additions		-
13	Retirements		-
14	Adjustments		
15			
16	Balance 12/31/04	\$	138,847
17	Additions		-
18	Retirements		-
19	Adjustments		
20			
21	Balance 12/31/05	\$	138,847

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

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

Florida Public Service Commission

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

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

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average 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	\$ 37,683		
8				
9	Contributed Lines	\$ 66,971		
10				
11	Other - Contributed Property	\$ 34,193		
12				
13				
14	Total	\$ 138,847	n/a	n/a

Recap Schedules: A-1, A-11

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

Florida Public Service Commission

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

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

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

Line No.	Acct. No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Average
1		WATER														
2																
3	2711043	CIAC-WTR.TRANS & DISTR MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
4																
5	2711000	CIAC-WATER-UNDISTR.	907	907	907	907	907	907	907	907	907	907	907	907	907	907
6	2711014	CIAC-WTR.WELLS & SPRINGS	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008
7	2711021	CIAC-WTR.STRUCT & IMPRV (PUMP PLT)	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
8	2711025	CIAC-WTR.ELECTRIC PUMP EQUIP	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
9	2711031	CIAC-WTR.STRUCT & IMPRV (WTR T P)	307	307	307	307	307	307	307	307	307	307	307	307	307	307
10	2711032	CIAC-WTR.WATER TREATMENT EQPT	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
11	2711042	CIAC-WTR.DIS RESV & STNDPIPES	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344
12	2711048	CIAC-WTR.HYDRANTS	596	596	596	596	596	596	596	596	596	596	596	596	596	596
13		SUB-TOTAL CONTRIBUTED PROPERTY	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193
14																
15	2711045	CIAC-WTR.SERVICE LINES	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440
16	2711046	CIAC-WTR.METERS	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076
17	2711047	CIAC-WTR.METER INSTALLATIONS	167	167	167	167	167	167	167	167	167	167	167	167	167	167
18		SUB-TOTAL TAPS & METERS	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683
19																
20		TOTAL	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 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
1	Balance - 12/31/01	\$	44,318
2	Additions		3,785
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/02	\$	48,103
7	Additions		3,774
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/03	\$	51,877
12	Additions		3,774
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/04	\$	55,651
17	Additions		3,775
18	Retirements		
19	Adjustments		785
20			
21	Balance 12/31/05	\$	60,211

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	WATER			
2				
3	Plant Capacity Fees			
4				
5	Line/Main Extension Fees			
6				
7	Tapping & Meter Installation Fees	\$ 2,683		
8				
9	Contributed Lines	\$ 3,898		
10				
11	Other - Contributed Property	\$ 51,743		
12				
13				
14	Total	\$ 58,324	n/a	n/a

Recap Schedules: A-1, A-13

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

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

Florida Public Service Commission
 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	(3a) Per Books Prior Year Dec.	(3b) Prior Rate Case Adjustments	(3c) Adjusted Prior Year Dec.	(4) Jan	(5) Feb	(6) Mar	(7) Apr	(8) May	(9) Jun	(10) Jul	(11) Aug	(12) Sept	(13) Oct	(14) Nov	(15) Dec	(16) Average
1		WATER																
2	2722043	ACC AMORT TRANS & DISTR MAINS	3,118	-	3,118	3,248	3,378	3,508	3,638	3,768	3,898	4,028	4,158	4,288	4,418	4,548	4,678	3,898
3																		
4																		
5	2722000	ACC AMORT CIA-WATER	48,150	785	48,935	48,937	48,939	48,941	48,943	48,945	48,947	48,949	48,951	48,952	48,954	48,956	48,958	48,947
6	2722014	ACC AMORT WELLS & SPRINGS	734	-	734	764	795	825	856	886	917	947	978	1,008	1,039	1,070	1,100	917
7	2722021	ACC AMORT STRUCT & IMPRV	116	-	116	121	126	131	135	140	145	150	155	160	165	169	174	145
8	2722025	ACC AMORT ELECTRIC PUMP EQUIP	257	-	257	267	278	289	299	310	321	331	342	353	363	374	385	321
9	2722031	ACC AMORT STRUCT & IMPRV	19	-	19	20	21	21	22	23	24	25	25	26	27	28	29	24
10	2722032	ACC AMORT WATER TREATMENT EQIP	418	-	418	436	453	471	488	506	523	540	558	575	593	610	628	523
11	2722042	ACC AMORT DIS RESV & STNDPIPES	667	-	667	685	722	750	778	806	834	861	889	917	945	972	1,000	634
12	2722048	ACC AMORT HYDRANTS	26	-	26	28	29	30	31	32	33	34	35	36	37	39	40	33
13		SUB-TOTAL CONTRIBUTED PROPERTY	50,387	785	51,172	51,267	51,362	51,457	51,552	51,648	51,743	51,838	51,933	52,028	52,123	52,218	52,313	51,743
14																		
15	2722045	ACC AMORT SERVICE LINES	1,622	-	1,622	1,690	1,757	1,825	1,892	1,960	2,027	2,095	2,163	2,230	2,298	2,365	2,433	2,027
16	2722046	ACC AMORT METERS	508	-	508	529	550	571	592	613	635	656	677	698	719	740	761	635
17	2722047	ACC AMORT METER INSTALLATIONS	17	-	17	17	18	19	20	20	21	22	22	23	24	24	25	21
18		SUB-TOTAL TAPS & METERS	2,146	-	2,146	2,236	2,325	2,415	2,504	2,593	2,683	2,772	2,862	2,951	3,041	3,130	3,219	2,683
19																		
20																		
21		TOTAL	\$ 55,651	\$ 785	\$ 56,436	\$ 56,751	\$ 57,065	\$ 57,380	\$ 57,694	\$ 58,009	\$ 58,324	\$ 58,638	\$ 58,953	\$ 59,267	\$ 59,582	\$ 59,896	\$ 60,211	\$ 58,324

Note:

1. Prior Rate Case Adjustments were not booked until 12/31/05. These adjustments were added to the monthly book balances, including 12/31/04, and are reflected in the monthly balances above in order to calculate the 13-month average. See column 3b.

Recap Schedules: A-1, A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

Line
No.

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

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

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

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

Line No.	Description	Average Test Year Balance Water
1	Balance	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	
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

Recap Schedules: A-1, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Schedule 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	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 Pinellas County - Water	\$ 98,602	
16			
17			
18	Allocation Methodology to UIF systems:		
		<u>O & M Expenses</u>	<u>% of Total</u>
			<u>Working Capital</u>
19	Marion County - Water	\$ 103,657	4.77%
20	Marion County - Wastewater	29,413	1.35%
21	Orange County - Water	87,677	4.03%
22	Pasco County - Water	530,212	24.40%
23	Pasco County - Wastewater	336,558	15.49%
24	Pinellas County - Water	80,548	3.71%
25	Seminole County - Water	512,141	23.57%
26	Seminole County - Wastewater	492,949	22.68%
27	TOTAL UIF	\$ 2,173,155	100.00%
28			\$ 2,657,740
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 Pinellas County - Water	\$ 93,287	
47			
48	Allocation Methodology to UIF systems:		
		<u>O & M Expenses</u>	<u>% of Total</u>
			<u>Working Capital</u>
49	Marion County - Water	\$ 88,937	4.71%
50	Marion County - Wastewater	26,918	1.42%
51	Orange County - Water	79,687	4.22%
52	Pasco County - Water	431,404	22.83%
53	Pasco County - Wastewater	305,477	16.16%
54	Pinellas County - Water	66,430	3.51%
55	Seminole County - Water	437,533	23.15%
56	Seminole County - Wastewater	453,627	24.00%
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
 Schedule Year Ended: 12/31/05

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 060253 - WS
 Schedule 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	476,645	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)	(4,720,846)	(4,758,936)	(4,812,817)	(4,875,688)	(4,825,106)	(4,772,778)	(4,692,127)
6															
7	NET UTILITY PLANT	9,101,916	10,163,210	10,254,546	10,456,031	10,512,035	10,511,442	10,551,473	10,573,443	10,655,761	10,634,234	10,331,505	10,337,178	10,417,230	10,346,154
8															
9	Cash	2,259,828	2,031,213	1,828,884	2,256,682	1,956,885	2,048,863	2,203,675	1,845,272	1,939,356	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	378,876	382,200	356,766	341,404	375,872	375,836	366,795	380,722	366,375
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.														
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies														
18	Misc Current & Accrued Assets	1,457	629	1,479	1,377	1,292	1,207	1,122	1,037	952	1,171	1,646	1,561	1,476	1,262
19															
20	TOTAL CURRENT ASSETS	2,626,664	2,390,741	2,206,318	2,595,728	2,323,673	2,429,946	2,586,997	2,203,075	2,281,712	3,943,241	2,141,183	2,102,871	682,486	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
 Schedule 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
 Schedule Year Ended: 12/31/05

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued														
3	Additional Paid in Capital	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(5,434,762)	(6,322,411)	(5,503,043)
4	Retained Earnings	(834,108)	(833,628)	(585,151)	(311,649)	(50,748)	60,043	257,317	581,152	893,268	1,284,347	1,838,039	2,165,732	2,293,171	519,830
5	Other Equity Capital														
6															
7	TOTAL EQUITY CAPITAL	(6,468,870)	(6,468,390)	(6,219,913)	(5,946,411)	(5,685,510)	(5,574,719)	(5,377,445)	(5,053,610)	(4,741,494)	(4,350,415)	(3,796,723)	(3,469,030)	(4,229,240)	(5,183,213)
8															
9	Bonds														
10	Reacquired Bonds														
11	Advances From Associated Companies														
12	Other Long-Term Debt														
13															
14	TOTAL LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15															
16	Accounts Payable	(157,639)	(23,290)	(74,450)	(94,465)	(116,128)	(127,561)	(13,099)	(45,121)	(79,127)	(193,911)	(123,943)	(127,001)	(204,147)	(106,145)
17	Notes Payable														
18	Notes & Accounts Payable - Assoc. Cos.	(3,117,286)	(4,115,920)	(4,196,711)	(5,019,171)	(5,021,362)	(5,201,349)	(5,682,770)	(5,654,193)	(6,069,119)	(7,961,649)	(6,456,381)	(6,816,160)	(4,684,386)	(5,384,343)
19	Customer Deposits	(83,740)	(85,080)	(85,685)	(85,105)	(84,945)	(86,090)	(87,600)	(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 - Pinellas 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. Lubertozi

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	\$ 76,741	\$ 247 (A)	\$ 76,988	\$ 58,842 (A)	\$ 135,830	B-4, B-3
2							
3	Operation & Maintenance	66,430		66,430	8,908 (B)	75,337	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	13,135		13,135	173 (C)	13,308	B-13, B-3
6							
7	Amortization			0		-	
8							
9	Taxes Other Than Income	6,466	365 (D)	6,831	3,346 (D)	10,177	B-15, B-3
10							
11	Provision for Income Taxes	-	(8,375) (E)	(8,375)	17,467 (E)	9,092	C-1, B-3
12							
13	OPERATING EXPENSES	86,030	(8,010)	78,020	29,894	107,914	
14							
15	NET OPERATING INCOME	\$ (9,289)	\$ 8,257	\$ (1,032)	\$ 28,948	\$ 27,917	
16							
17							
18	RATE BASE	\$ 255,314		\$ 362,371		\$ 362,371	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.70	%

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 2
 Docket No.: 060253 - WS
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water
1	(A) <u>Adjustments to Revenues</u>	
2	(1) <u>Annualized Revenue</u>	
3	Annualized water revenue per Schedule E-2, p 2	\$ 76,841
4	Test year water revenue per Schedule E-2, p 1	76,594
5	Adjustment required	\$ 247
6		
7	(2) <u>Revenue Increase</u>	
8	Increase in revenue required by the Utility to realize a	58,842
9	7.70 % rate of return	\$ 58,842
10		
11	Total Adjustments to Revenues	\$ 59,089
12		
13	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>	
14	(1) <u>Adjust Salary & Benefits for Budgeted Increases</u>	
15	Salaries & staff increase, budgeted	\$ 4,212
16	Benefits increase, budgeted	387
17	Adjustments for Salaries and Benefits	\$ 4,600
18		
19	(2) <u>Adjust O&M for CPI Increases</u>	
20	Chemicals	37
21	Material & Supplies	107
22	Contractual Services - Engineering	1
23	Contractual Services - Accounting	12
24	Contractual Services - Legal	13
25	Contractual Services - Testing	55
26	Contractual Services - Other	159
27	Transportation Expenses	131
28	Insurance - Other	64
29	Bad Debt Expense	5
30	Miscellaneous Expense	434
31	Adjustments for CPI	\$ 1,018
32		
33	(3) <u>Amortization of Deferred Costs</u>	
34	(a) Amortization of rate case expense per Schedule B-10	\$ 5,351
35	Less: Previous amortization of rate case expense per Schedule B-5	(5,211)
36	Adjustment to Amortization of Rate Case Expense	\$ 140
37		
38	(b) Amortization of Coating and Painting Hydrotank - Project # 3746	2,800
39		
40	Adjustments for Deferred Costs	\$ 2,940
41		
42	(4) <u>O&M Expenses - Pass Through Items</u>	
43	(a) Adjust Power Expense to reflect increase in rates on power bills	
44	637 - Tarpon Springs	\$ 350
45		
46	Adjustments related to pass through items	\$ 350
47		
48	Total Adjustment required to O&M Expenses	\$ 8,908
49		
50	(C) <u>Adjust Depreciation Expense related to Adjustments to Plant in Service</u>	
51	(d) Account 333.4	
52	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 637	\$ 64
53		
54	(e) Account 334.4	
55	To add 1 year depreciation for Actual and Estimated plant additions to 7/15/06 - System 637	109
56		
57	Total Adjustments required to Depreciation Expenses	\$ 173

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: 12/31/05
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

Line No.	Description	Water
1		
2	(D) <u>Taxes Other Than Income</u>	
3	(1) <u>Payroll Taxes</u>	
4	Adjust payroll taxes for budgeted salary & staff increases	\$ 363
5		
6	(2) <u>Ad Valorem Taxes</u>	
7	(a) Adjustment to books to reflect actual taxes per bills	
8	Amount per Pinellas County bills	\$ 354
9	Amount per Pinellas County books	-
10	Adjustment to Ad Valorem Taxes	\$ 354
11		
12	(b) Total Net Plant Additions	\$ 14,988
13	Millage rate	22,3402
14	Adjustment for additions to plant	\$ 335
15		
16	Total increase in Ad Valorem taxes	\$ 689
17		
18	(3) <u>Regulatory Assessment Fees</u>	
19	(a) To adjust test year RAF's for annualized revenues	\$ 247
20	RAF rate	0.045
21	RAF Adjustment Required for Annualized Revenues	\$ 11
22		
23	(b) To adjust RAF's for requested revenues	
24	Total Revenue Increase Requested	\$ 58,842
25	RAF rate	0.045
26	RAF Adjustment Required for Requested Revenues	\$ 2,648
27		
28	Total increase in RAF's	\$ 2,659
29		
30	Total increase in Taxes Other Than Income	\$ 3,711
31		
32	(E) <u>Provision for Income Taxes</u>	
33	(1) Adj to reflect O & M adjustments	\$ (1,116)
34		
35	(2) <u>Adj to reconcile book taxes Per C-2</u>	
36	Total Current Income Taxes (Line 38)	(7,259)
37	Adj to Current Income Taxes	\$ (8,375)
38		
39	(3) Adj. to Income taxes for increase per C-2	\$ 17,467
40		
41	Provision for income Taxes	\$ 9,092

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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

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.

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 71,167	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	4,359	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	75,526	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	n/a
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		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	1,215	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25	TOTAL OTHER WATER REVENUES	1,215	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	\$ 76,741	SEWER REVENUES	n/a
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	n/a

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: B-5

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year Ended: 12/31/05

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

Preparer: Steven M. Lubertozi

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,590	\$ 15,590	\$ 4,212	\$ 19,802
2	603 Salaries & Wages - Officers, Etc.													0			0		0
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	4,279	4,279	387	4,666
4	610 Purchased Water	1,000	-	3,128	1,335	(2,378)	-	(750)	12	(575)	-	(100)	-	1,672	-	-	1,672	-	1,672
5	615 Purchased Power	227	236	216	233	192	191	207	224	238	132	226	205	2,526	-	-	2,526	350	2,876
6	616 Fuel for Power Purchased													0			0		0
7	618 Chemicals	53	159	83	63	142	164	50	78	163	67	71	241	1,333	-	-	1,333	37	1,369
8	620 Materials & Supplies	55	415	12	53	47	145	16	49	89	-	69	48	998	413	2,510	3,921	107	4,028
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	33	33	1	34
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	450	450	12	462
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	478	478	13	491
12	634 Contractual Services - Mgmt. Fees													0			0		0
13	635 Contractual Services - Testing	104	197	145	39	262	109	154	175	183	-	445	167	1,977	-	25	2,002	55	2,057
14	636 Contractual Services - Other	396	359	396	360	359	396	359	359	359	755	359	718	5,176	-	630	5,806	159	5,965
15	641 Rental of Building/Real Prop.													0			0		0
16	642 Rental of Equipment													0			0		0
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	4,776	4,776	131	4,907
18	656 Insurance - Vehicle													0			0		0
19	657 Insurance - General Liability													0			0		0
20	658 Insurance - Workman's Comp.													0			0		0
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	2,331	2,331	64	2,395
22	660 Advertising Expense													0			0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	5,211	5,211	140	5,351
24	667 Reg. Comm. Exp. - Other													0			0		0
25	670 Bad Debt Expense	-	13	31	64	-	-	-	-	31	31	(12)	-	159	-	18	177	5	182
26	675 Miscellaneous Expenses	217	269	-	1,471	412	224	236	439	256	245	217	1,135	5,120	1,332	9,393	15,845	3,234	19,079
27																			
28	TOTAL	\$ 2,050	\$ 1,648	\$ 4,009	\$ 3,617	\$ (965)	\$ 1,229	\$ 272	\$ 1,336	\$ 743	\$ 1,230	\$ 1,275	\$ 2,514	\$ 18,961	\$ 1,745	\$ 45,724	\$ 66,430	\$ 8,908	\$ 75,337

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	\$ 18,158	\$ 15,590	\$ 4,212	\$ 19,802	\$ 1,644	9.06 %	
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	604 Employee Pensions & Benefits	3,063	4,279	387	4,666	1,603	52.34 %	
4	610 Purchased Water	4,321	1,672	-	1,672	(2,649)	(61.30) %	
5	615 Purchased Power	1,694	2,526	350	2,876	1,182	69.79 %	
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	188	1,333	37	1,369	1,181	628.45 %	Increase in the amount of chlorine purchases coupled with an increased cost of chemicals
8	620 Materials & Supplies	9,670	3,921	107	4,028	(5,642)	(58.35) %	See note 1.
9	631 Contractual Services - Engr.	101	33	1	34	(67)	(66.43) %	
10	632 Contractual Services - Acct.	149	450	12	462	313	210.29 %	Increase in audit fees from the Company's outside auditor
11	633 Contractual Services - Legal	658	478	13	491	(167)	(25.37) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	376	2,002	55	2,057	1,681	447.02 %	Increased testing due to DEP and regulatory requirements
14	636 Contractual Services - Other	537	5,806	159	5,965	5,428	1,010.77 %	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	1,196	4,776	131	4,907	3,711	310.27 %	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	1,527	2,331	64	2,395	868	56.83 %	
22	660 Advertising Expense	-	-	-	-	-	%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	4,226	5,211	140	5,351	1,125	26.62 %	
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
25	670 Bad Debt Expense	-	177	5	182	182	100.00 %	Account did not previously exist
26	675 Miscellaneous Expenses	(253)	15,845	3,234	19,079	19,332	(7,641.18) %	See note 1.
27							%	
28	TOTAL	\$ 45,611	\$ 66,430	\$ 8,908	\$ 75,337	\$ 29,726	65.17 %	
29								
30	Total Customers (ERC's)	552.0			442.9	(109)	(19.76) %	
31								
32	Consumer Price Index - U	177.1			195.3	18.20	10.28 %	
33								
34	Benchmark Index: Increase in Customer ERC's					0.8024		
35	Increase in CPI					1.1028		
36								
37						0.8849		
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 the NARUC.								
40		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
41	620 Materials & Supplies	9,670	3,921	107	4,028	(5,642)	(58.35) %	See Total if applicable
42	675 Miscellaneous Expenses	(253)	15,845	3,234	19,079	19,332	(7,641.18) %	See Total if applicable
43	TOTAL	9,417	19,766	3,342	23,107	13,690	145.38 %	

Contractual Services

Florida Public Service Commission

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

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

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	\$ -	

Company: Utilities, Inc. of Florida - Pinellas 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	Marlene Alvarez	45	50	2,250	Assist w/MFR, data requests, audit facilitation
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	260	231	60,000	Legal Fees
6	Frank Seidman	Frank Seidman	125	80	10,000	Used & Useful MFR preparation
7	Public Service Commission		n/a	n/a	4,500	Filing Fee
8	Water Service Corp.	Steve 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						
25	<input checked="" type="checkbox"/> PAA					
26	<input type="checkbox"/> Commission Hearing					
27						
28	Amortization Period 4 Years					
29	Explanation if different from Section 367.0816, Florida					
30						
31						
32						
33	Amortization of Rate Case Expense:					
34	Prior Rate Case Amortization				\$ 397,597	
35	Total allowed rate case expense per Order No. PSC - 03-1140-FOF-WS issued 12/22/03				99,399	
36	Amortization Expense 2004				99,399	
37	Amortization Expense 2005				49,700	
38	Amortization Expense 1/1-6/30/06				248,498	
39	Total Amortization Expense				\$ 149,099	
40						
41	Unamortized prior rate case expense					
42						
43						
44						
45			(A)	(B)	(C)	
46	Prior unamortized rate case expenses		Water	Wastewater	Total	
47	Current rate case expense		\$ 108,172	\$ 40,927	\$ 149,099	
48	Total projected rate case expense		-	-	324,474	
49	Annual Amortization - All UIF systems		108,172	40,927	473,573	
50			\$ 27,043	\$ 10,232	\$ 118,393	
51	Annual Amortization - County		\$ 5,351	\$ -	\$ 5,351	
52						
53						
54	Method of allocation between UIF systems:					
55	Total Customers - UIF		7,109	2,690	9,799	
56	Percentage of customers		73%	27%	100%	
57						
58	Method of allocation for the county:					
59	Total Customers - County		442.9	0	442.9	
60	Percentage of customers		100%	0%	100%	

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

Florida Public Service Commission

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

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	Project # 3746 - Hydrotank coating and painting	Within 1 year subsequent to the TY	\$ 14,000	5 years	\$ 2,800

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

Schedule B-12
 Page 1 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage

Line No.	G/L Acct. No.	Description	(1) (2) (3) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated			(8) 100.00%	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
Water Service Corp. Allocated Expenses (SE.50):											
1											
2	601	Salaries - Operations	9.4%	90.6%	100.0%		144,928	1,392,335	1,537,263	105,146	39,782
3	601	Salaries - Office	12.1%	87.9%	100.0%		26,544	193,065	219,609	19,258	7,286
4	604	Pension & Benefits	9.9%	90.1%	100.0%		39,092	356,450	395,542	28,361	10,731
5	408	Taxes Other Than Income	9.6%	90.4%	100.0%		13,880	131,105	144,985	10,070	3,810
6							<u>224,444</u>	<u>2,072,955</u>	<u>2,297,399</u>	<u>162,835</u>	<u>61,609</u>
Water Service Corp. Allocated Expenses (SE.51):											
9	403	Depreciation Expense	3.4%	96.6%	100.0%		1,828	52,301	54,129	1,326	502
10	601	Salaries and Wages	4.2%	95.8%	100.0%		6,226	143,797	150,023	4,517	1,709
11	636	Contractual Services Other	4.2%	95.8%	100.0%		1,973	45,549	47,522	1,431	542
12	675	Miscellaneous Expenses	4.1%	95.9%	100.0%		1,787	41,279	43,066	1,296	491
13							<u>11,814</u>	<u>282,926</u>	<u>294,740</u>	<u>8,571</u>	<u>3,243</u>
Water Service Corp. Allocated Expenses (SE.60):											
16	403	Depreciation Expense	3.4%	96.6%	100.0%		2,550	72,942	75,492	1,850	700
17	408	Taxes Other than Income	3.4%	96.6%	100.0%		5,821	166,509	172,330	4,223	1,598
18	409	Income Taxes - Federal	3.4%	96.6%	100.0%		754	21,583	22,337	547	207
19	413	Income from Utility Plant Lease	3.5%	96.5%	100.0%		(61)	(1,679)	(1,740)	(44)	(17)
21	419	Interest and Dividend Income	3.5%	96.5%	100.0%		5,741	158,778	164,519	4,165	1,576
22	427	Interest Expense	3.4%	96.6%	100.0%		(663)	(18,976)	(19,639)	(481)	(182)
23	601	Salaries & Wages	3.3%	96.7%	100.0%		34,237	1,017,932	1,052,169	24,839	9,398
24	604	Employee Pension & Benefits	3.4%	96.6%	100.0%		5,758	164,774	170,532	4,177	1,581
25	632	Contractual Services - Accounti	3.5%	96.5%	100.0%		3,768	104,232	108,000	2,734	1,034
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%		783	21,664	22,447	568	215
28	650	Transportation Expenses	0.0%	100.0%	100.0%		-	215	215	-	-
29	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		14,104	387,809	401,913	10,232	3,872
30							<u>73,260</u>	<u>2,108,729</u>	<u>2,181,989</u>	<u>53,150</u>	<u>20,110</u>
Water Service Corp. Allocated Expenses (SE.90):											
FL Office Allocations											
34	403	Depreciation Expenses	-84.1%	184.1%	100.0%		(10,256)	22,449	12,193	(7,441)	(2,815)
35	604	Employee Pension & Benefits	-84.2%	184.2%	100.0%		(309)	676	367	(224)	(85)
36	636	Contractual Services - Other	-84.1%	184.1%	100.0%		(13,305)	29,122	15,817	(9,653)	(3,652)
37	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(39,812)	87,148	47,336	(28,884)	(10,928)
38							<u>(63,682)</u>	<u>139,395</u>	<u>75,713</u>	<u>(46,201)</u>	<u>(17,481)</u>
UIF Parent Allocations											
41	403	Depreciation Expenses	-32.0%	132.0%	100.0%		(15,478)	63,832	48,354	(11,229)	(4,249)
42	604	Employee Pension & Benefits	-84.4%	184.4%	100.0%		(1,118)	2,442	1,324	(811)	(307)
43	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,810)	59,650	57,840	(1,313)	(497)
44	675	Miscellaneous Expenses	-84.1%	184.1%	100.0%		(11,376)	24,904	13,528	(8,253)	(3,123)
45							<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 [x]
 Historical [x] Projected []

Schedule B-12
 Page 2 of 5

Preparer: Steven M. Lubertozzi

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

Utilities, Inc of Florida
 Allocation Percentage
 100.00%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			(1) UIF	(2) Other Companies/ Systems	(3) Total		(5) UIF	(6) Other Companies/ Systems	(7) Total	(8) Water	(9) 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	#####
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>#####</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>#####</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	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
 100.00%

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7)			(8)	
			Allocation Percentages				Amounts Allocated			100.00%	
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	72.55% Water	27.45% Sewer
<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	9.1%	90.9%	100.0%		77,413	772,628	850,041	56,163	21,250
3	601	Salaries - Office	12.0%	88.0%	100.0%		15,141	111,067	126,208	10,985	4,156
4	604	Pension & Benefits	9.6%	90.4%	100.0%		18,077	170,111	188,188	13,115	4,962
5	408	Taxes Other Than Income	8.9%	91.1%	100.0%		6,397	65,760	72,157	4,641	1,756
6							<u>117,028</u>	<u>1,119,566</u>	<u>1,236,594</u>	<u>84,904</u>	<u>32,124</u>
<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							<u>3,560</u>	<u>88,319</u>	<u>91,879</u>	<u>2,583</u>	<u>977</u>
<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
19	413	Income from Utility Plant Lease	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
27	636	Contractual Services - Other	3.5%	96.5%	100.0%		(1,916)	(53,249)	(55,165)	(1,390)	(526)
29	675	Miscellaneous Expenses	3.5%	96.5%	100.0%		7,127	196,964	204,091	5,171	1,956
30							<u>55,780</u>	<u>1,546,577</u>	<u>1,602,357</u>	<u>40,469</u>	<u>15,311</u>
<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
FL Office Allocations											
34	403	Depreciation Expenses	-88.0%	188.0%	100.0%		(5,393)	11,523	6,130	(3,913)	(1,480)
36	636	Contractual Services - Other	-88.0%	188.0%	100.0%		(5,045)	10,777	5,732	(3,660)	(1,385)
37	675	Miscellaneous Expenses	-88.0%	188.0%	100.0%		(27,429)	58,601	31,172	(19,900)	(7,529)
38							<u>(37,867)</u>	<u>80,901</u>	<u>43,034</u>	<u>(27,473)</u>	<u>(10,394)</u>
UIF Parent Allocations											
41	403	Depreciation Expenses	-34.3%	134.3%	100.0%		(9,574)	37,515	27,941	(6,946)	(2,628)
42	604	Employee Pension & Benefits	-87.9%	187.9%	100.0%		(1,267)	2,709	1,442	(919)	(348)
43	650	Transportation Expenses	-3.1%	103.1%	100.0%		(1,027)	33,836	32,809	(745)	(282)
44	675	Miscellaneous Expenses	-87.9%	187.9%	100.0%		(3,805)	8,136	4,331	(2,761)	(1,044)
45							<u>(15,673)</u>	<u>82,196</u>	<u>66,523</u>	<u>(11,371)</u>	<u>(4,302)</u>

Company: Utilities, Inc of Florida
 Docket No.060253-WS
 Schedule Year Ended: 12/31/2005
 Interim Final
 Historical 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	(1) (2) (3)			(4) (5) (6)			(7) (8)		
			Allocation Percentages			Amounts Allocated			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
19	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.

Pinellas County
 Allocation Percentage
 4.52%

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Pinellas County		
			UIF Pinellas County	Other UIF Systems	(3) Total	Description of Allocation Method	UIF Pinellas County	Other UIF Systems	(7) Total	100.00%	0.00%
										Water	Sewer
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	4.5%	95.5%	100.0%		13,846	292,498	306,344	13,846	-
3	601	Salaries - Office	4.5%	95.5%	100.0%		2,592	54,765	57,357	2,592	-
4	604	Pension & Benefits	4.5%	95.5%	100.0%		3,297	69,652	72,949	3,297	-
5	408	Taxes Other Than Income	4.5%	95.5%	100.0%		1,237	26,127	27,364	1,237	-
6							<u>20,973</u>	<u>443,041</u>	<u>464,014</u>	<u>20,973</u>	-
7											
8		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
9	403	Depreciation Expense	4.5%	95.5%	100.0%		179	3,784	3,963	179	-
10	601	Salaries and Wages	4.5%	95.5%	100.0%		446	9,423	9,869	446	-
11	636	Contractual Services Other	4.5%	95.5%	100.0%		188	3,975	4,163	188	-
12	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		172	3,626	3,798	172	-
13							<u>985</u>	<u>20,808</u>	<u>21,793</u>	<u>985</u>	-
14											
15		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
16	403	Depreciation Expense	4.5%	95.5%	100.0%		258	5,460	5,718	258	-
17	408	Taxes Other than Income	4.5%	95.5%	100.0%		444	9,381	9,825	444	-
18	409	Income Taxes - Federal	4.5%	95.5%	100.0%		41	864	905	41	-
19	410	Deferred Inc. Taxes - Federal	4.5%	95.5%	100.0%		15	316	331	15	-
19	413	Income from Utility Plant Lease	4.5%	95.5%	100.0%		(5)	(96)	(101)	(5)	-
21	419	Interest and Dividend Income	4.5%	95.5%	100.0%		522	11,031	11,553	522	-
22	427	Interest Expense	4.5%	95.5%	100.0%		(73)	(1,547)	(1,620)	(73)	-
23	601	Salaries & Wages	4.5%	95.5%	100.0%		3,610	76,267	79,877	3,610	-
24	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		1,061	22,417	23,478	1,061	-
25	632	Contractual Services - Account	4.5%	95.5%	100.0%		450	9,509	9,959	450	-
26	633	Contractual Services - Legal	4.5%	95.5%	100.0%		21	447	468	21	-
27	636	Contractual Services - Other	4.5%	95.5%	100.0%		118	2,497	2,615	118	-
29	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		1,217	25,717	26,934	1,217	-
30							<u>7,681</u>	<u>162,261</u>	<u>169,942</u>	<u>7,681</u>	-
31											
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
33		FL Office Allocations									
34	403	Depreciation Expenses	4.5%	95.5%	100.0%		(941)	(19,869)	(20,810)	(941)	-
35	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		(14)	(295)	(309)	(14)	-
36	636	Contractual Services - Other	4.5%	95.5%	100.0%		(1,098)	(23,201)	(24,299)	(1,098)	-
37	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		(4,056)	(85,685)	(89,741)	(4,056)	-
38							<u>(6,109)</u>	<u>(129,050)</u>	<u>(135,159)</u>	<u>(6,109)</u>	-
39											
40		UIF Parent Allocations									
41	403	Depreciation Expenses	4.5%	95.5%	100.0%		(449)	(9,479)	(9,928)	(449)	-
42	604	Employee Pension & Benefits	4.5%	95.5%	100.0%		(650)	(13,741)	(14,391)	(650)	-
43	650	Transportation Expenses	4.5%	95.5%	100.0%		(420)	(8,878)	(9,298)	(420)	-
44	675	Miscellaneous Expenses	4.5%	95.5%	100.0%		(288)	(6,074)	(6,362)	(288)	-
45							<u>(1,807)</u>	<u>(38,172)</u>	<u>(39,979)</u>	<u>(1,807)</u>	-

Company: Utilities, Inc. of Florida - Pinellas 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 Expense	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	445	(81)	6	370		370		
3	302.1 Franchises				0		-		
4	339.1 Other Plant & Misc. Equipment				0		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT				0		-		
6	303.2 Land & Land Rights				0		-		
7	304.2 Structures & Improvements	207			207		207		
8	305.2 Collect. & Impound. Reservoirs				0		-		
9	306.2 Lake, River & Other Intakes				0		-		
10	307.2 Wells & Springs	1,068			1,068		1,068		
11	308.2 Infiltration Galleries & Tunnels				0		-		
12	309.2 Supply Mains				0		-		
13	310.2 Power Generation Equipment				0		-		
14	311.2 Pumping Equipment	359			359		359		
15	339.2 Other Plant & Misc. Equipment				0		-		
16	WATER TREATMENT PLANT				0		-		
17	303.3 Land & Land Rights				0		-		
18	304.3 Structures & Improvements	32			32		32		
19	320.3 Water Treatment Equipment	596			596		596		
20	339.3 Other Plant & Misc. Equipment				0		-		
21	TRANSMISSION & DISTRIBUTION PLANT				0		-		
22	303.4 Land & Land Rights				0		-		
23	304.4 Structures & Improvements				0		-		
24	330.4 Distr. Reservoirs & Standpipes	1,062			1,062		1,062		
25	331.4 Transm. & Distribution Mains	3,951			3,951		3,951		
26	333.4 Services	2,583			2,583	64	2,647		
27	334.4 Meters & Meter Installations	1,014	153		1,167	109	1,276		
28	335.4 Hydrants	98			98		98		
29	339.4 Other Plant & Misc. Equipment				0		-		
30	GENERAL PLANT				0		-		
31	303.5 Land & Land Rights				0		-		
32	304.5 Structures & Improvements			244	244		244		
33	340.5 Office Furniture & Equipment		17	490	507		507		
34	341.5 Transportation Equipment			3,441	3,441		3,441		
35	342.5 Stores Equipment			4	4		4		
36	343.5 Tools, Shop & Garage Equipment	111	129	264	504		504		
37	344.5 Laboratory Equipment		2	1	3		3		
38	345.5 Power Operated Equipment				0		-		
39	346.5 Communication Equipment		45	44	89		89		
40	347.5 Miscellaneous Equipment				0		-		
41	348.5 Other Tangible Plant	(917)	1,544		627		627		
42	TOTAL	10,606	1,809	4,494	16,909	173	17,082	N/A	N/A
43	LESS: AMORTIZATION OF CIAC	(3,775)			(3,775)		(3,775)		
44									
45	NET DEPRECIATION EXPENSE - WATER	\$ 6,832	\$ 1,809	\$ 4,494	\$ 13,135	\$ 173	\$ 13,307	N/A	N/A

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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. Lubertozi
 Recap Schedules: B-1

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County			-		-
3	Allocation from UIF	3,398	1,611	1,421	36	6,466
4	Test Year Per Books	\$ 3,398	\$ 1,611	\$ 1,421	\$ 36	\$ 6,466
5						
6	Adjustments to Test Year (Explain):					
7	Increase in tangible tax per B-3			689		689
8	Payroll Tax for add'l budgeted salaries		363			363
9	Increase in RAFs associated with annualized water revenues per B-3	11		-	-	11
10	Total Test Year Adjustments	11	363	689	-	1,063
11						
12	Adjusted Test Year	3,409	1,974	2,110	36	7,529
13	RAF's Assoc. with Revenue Increase	2,648	-	-	-	2,648
14						
15	Total Balance	\$ 6,057	\$ 1,974	\$ 2,110	\$ 36	\$ 10,177

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Current Tax Expense	C-2	\$ (7,259)	\$ 16,351	\$ 9,092	\$ 9,092
2						
3	Deferred Income Tax Expense	C-5	(2,238)	2,238	-	
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		\$ (9,497)	\$ 18,589	\$ 9,092	\$ 9,092

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

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

Schedule: C-2
 Page 1 of 1
 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	\$ (9,289)	\$ 8,257	\$ (1,032)	\$ 28,948	\$ 27,917
2	\$ -	\$ (8,375)	\$ (8,375)	17,467	9,092
3					
4	(9,289)	(118)	(9,407)	46,415	37,009
5	10,002	2,849	12,851		12,851
6					
7	(19,291)	(2,967)	(22,258)	46,415	24,158
8					
9	Schedule M Adjustments:				
10	(833)		(833)		(833)
11	3,070	3,113	6,183	-	6,183
12					
13	2,237	3,113	5,350	-	5,350
14					
15	(19,291)	(2,967)	(22,258)	46,415	24,158
16	-				-
17					
18	(19,291)	(2,967)	(22,258)	46,415	24,158
19	(1,061)	(163)	(1,224)	2,553	1,329
20					
21					
22					
23	(1,061)	(163)	(1,224)	2,553	1,329
24					
25	(18,230)	(2,804)	(21,034)	43,862	22,829
26	0.34	0.34	0.34	0.34	0.34
27					
28	(6,198)	(953)	(7,151)	14,914	7,763
29					
30	-	-	-	-	-
31					
32	(6,198)	(953)	(7,151)	14,914	7,763
33					
34	Summary:				
35	(1,061)	(163)	(1,224)	2,553	1,329
36	(6,198)	(953)	(7,151)	14,914	7,763
37					
38	\$ (7,259)	\$ (1,116)	\$ (8,375)	\$ 17,467	\$ 9,092
39					
40	Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-3 and C-5.				
41					
42	Supporting Schedules: B-1,C-3,C-4,C-5				
43	Recap Schedules: C-1				

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Pinellas County

Page 1 of 1

Docket No.: 060253 - WS

Preparer: Steven M. Lubertozi

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	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	315		315	315
7					
8	Other Interest Expense - Intercompany	10,520	2,016	12,536	12,536
9					
10	AFUDC	(833)	833	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)	-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 10,002	\$ 2,849	\$ 12,851	\$ 12,851
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					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1,C-8				
40	Recap Schedules: C-2				

Book/Tax Differences - Permanent

Florida Public Service Commission

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

Line
No.

1 Interest During Construction \$ (833)

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

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

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

Line No.	Description	Test Year 6/30/2005	Utility Adjust.(1)	Utility Adjusted	Water
1	Timing Differences:				
2					
3	Tax Depreciation and Amortization	\$ 15,921	\$ -	\$ 15,921	\$ 15,921
4	Book Depreciation and Amortization	13,135	173	13,308	13,308
5					
6	Difference	2,786	(173)	2,613	2,613
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	-	-	-	-
10	Deferred Maintenance	(645)	(2,800)	(3,445)	(3,445)
11	Organization Exp - Amort	-	-	-	-
12	Deferred Rate Case - Amort	(5,211)	(140)	(5,351)	(5,351)
13					
14	Total Timing Differences (To C-2)	(3,070)	(3,113)	(6,183)	(6,183)
15					
16	Timing differences For State Deferred Taxes:				
17	Tap Fees	-	-	-	-
18	Deferred Maintenance	(645)	-	(645)	(645)
19	Total	(645)	-	(645)	(645)
20					
21	State Tax Rate	0.055	0.055	0.055	0.055
22	State Deferred Taxes (Line 19 x Line 21)	(35)	(171)	(206)	(206)
23	(Limited by NOL)				
24	Total State Tax Deferred	(35)	(171)	(206)	(206)
25					
26	Timing Differences For Federal Deferred Taxes				
27	(Line 14 - 22)	(3,035)	(2,942)	(5,977)	(5,977)
28					
29	Federal Tax Rate	0.34	0.34	0.34	0.34
30					
31	Federal Deferred Taxes (Line 27 x Line 24)	(1,032)	(1,000)	(2,032)	(2,032)
32	Add: State Deferred Taxes (Line 22)	(35)	(171)	(206)	(206)
33					
34	Total Deferred Tax Expense (To C-1)	\$ (1,067)	\$ (1,171)	\$ (2,238)	\$ (2,238)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees					Account No. 190.2012 Deferred Tax Debits- Tap Fees					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
1	2001					1,805					342	
2	2002	1,805	(204)	-	-	1,601	342	702			1,044	
3	2003	1,601	(207)			1,394	1,044	422			1,466	
4	2004	1,394	(208)			1,186	1,466	402			1,868	
5	2005	1,186	(208)			978	1,868	565			2,433	
6												
7												
8												
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
12	2001					(2,457)					(1,420)	
13	2002	(2,457)	(7,804)	-	-	(10,261)	(1,420)	384			(1,036)	
14	2003	(10,261)	(21,337)			(31,598)	(1,036)	226			(810)	
15	2004	(31,598)	6,330			(25,268)	(810)	(2,607)			(3,417)	
16	2005	(25,268)	6,285			(18,983)	(3,417)	765			(2,652)	
17												
18												
19												
Line No.	Year	Account No. 190.2024 Deferred T St Tax - Org					Account No. 190.2031 Deferred Tax Credits- Depreciation					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
23	2001					0					-	
24	2002	-				-	-				-	
25	2003	-				-	-				-	
26	2004	-				-	-				-	
27	2005	-	(10)			(10)	-	(1,863)			(1,863)	
28												
29												
Line No.	Year	Account No. 190.1012 Deferred Tax Debits- Tap Fees					Account No. 190.1011 Deferred Tax Debits- Tap Fees					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
33						1,995	2001					17,302
34		1,995	4,103			6,098	2002	17,302	(1,703)	-	-	15,599
35		6,098	2,465			8,563	2003	15,599	(1,700)			13,899
36		8,563	2,347			10,910	2004	13,899	(1,697)			12,202
37		10,910	3,302			14,212	2005	12,202	(1,697)			10,505

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Line No.	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	
3	2001					(14,348)					(8,293)	
4	2002	(14,348)	(45,587)			(59,935)	(8,293)	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		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1026 Deferred Tax Credits- Bad Debts					
12		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		Account No. 190.1031 Deferred Tax Credits- Depr										
24		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
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: A-19, D-2(a)

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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 Year		Prior Year		Ending Balance
14		Beginning Balance	Current Year	Adjust.	Current Year	Adjust.		
15								
16								
17	2001							(114,663)
18	2002	(114,663)			2,356			(112,307)
19	2003	(112,307)			2,356			(109,951)
20	2004	(109,951)			2,356			(107,595)
21	2005	(107,595)			2,356			(105,239)
22								
23		Allocation to Counties			<u>Gross Plant</u>	<u>%</u>		<u>Amortization</u>
24		Marion County - Water			694,589	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, A-19, D-2(a)

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

Line No.	Description	Parent's Name:		Weighted Cost
		Amount	Utilities, Inc.	
			% of Total	Cost Rate
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	Total	\$ -	0.00%	- %
15				
16				
17	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)			
18	X Equity of Subsidiary (To C-1)			
19				

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

Supporting Schedules: None
 Recap Schedules: C-3

Company: Utilities, Inc. of Florida - Pinellas 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 - Pinellas 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 of contributions in aid of construction at issue with the IRS? | No |
| 6 | | |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	185,292	51.13%	6.65%	3.40%
2	Short Term Debt	6,286	1.73%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	127,506	35.20%	11.78%	4.15%
5	Customer Deposits	3,560	0.98%	6.00%	0.06%
6	Tax Credits - Zero Cost	3,617	1.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	36,110	9.96%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>362,371</u>	<u>100.00%</u>		<u>7.70%</u>
12					

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

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	(132,839,810)	58.07%	185,292
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,516,637)	1.97%	6,286
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	91,510,699	(91,383,193)	39.96%	127,506
5	Customer Deposits	3,315	3,645	3,560	-	n/a	3,560
6	Tax Credits - Zero Cost (see note 2)	3,617	3,617	3,617	-	n/a	3,617
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 2)	36,110	36,110	36,110	-	n/a	36,110
9	Other (Explain)	-	-	-	-	0.00%	-
10							
11	Total	<u>231,865,480</u>	<u>220,578,184</u>	<u>229,102,011</u>	<u>(228,739,640)</u>	<u>100.00%</u>	<u>362,371</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 - Pinellas 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.	(1) Class of Capital	(2) 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 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	3,645	3,705	3,795	4,065	3,615	3,735	3,435	3,525	3,615	3,285	3,285	3,255	3,315	3,560
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		0	0	0	0	0								
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	221,720,489	223,557,881	230,332,535	228,223,428	225,956,540	243,430,297	229,406,711	230,494,784	232,180,012	232,627,030	231,720,448	230,516,984	232,967,557	230,241,131

*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 Credits
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

Preferred Stock: Outstanding

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

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

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

1 Not applicable.

2

3

4

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

Recap Schedules: D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

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

Schedule D-4
 Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date*	(4) Thirteen Month Average Amount Outstanding at 12/31/05	(5) Effective Cost Rate
1	Bank One	<u>226,426</u>	Line of Credit	<u>4,522,923</u>	<u>5.01%</u>
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 - Pinellas County
 Schedule Year Ended 12/31/05
 Bracket No. 060253 - WS

Historical [S] Projected []

Interim [S] Final [S]

Preparer: Kristen E. Weeks

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

Line No.	(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) Unauthorized Discount or Premium Associated with Column (4)	(7) Unauthorized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/(4)-(6)-(7)
1	5.41% note, due in	08/30/02 -	50,000,000	50,000,000	7,142,857	-	-	133,351	2,703,000	2,838,351	5.68%	
2	installments beginning 2006	08/30/12										
3												
4	8.87% note, due	06/01/95 -	15,000,000	6,923,077	-	-	-	10,606	344,846	555,452	8.02%	
5	June 1, 2005	06/01/05										
6												
7	8.42% note, due in	06/15/00 -	41,000,000	41,000,000	-	-	-	70,700	3,452,200	3,522,900	8.59%	
8	installments beginning 2009	06/22/15										
9												
10	4.55% note, due in	02/17/05 -	20,000,000	16,230,777	-	-	-	25,032	770,000	795,032	4.70%	
11	installments beginning 2008	02/17/12										
12												
13	4.62% note, due in	05/27/05 -	20,000,000	12,407,692	-	-	-	5,420	568,615	574,035	4.66%	
14	installments beginning 2008	05/27/12										
15												
16	9.01% note, due in	07/15/92 -	15,000,000	4,269,231	1,500,000	-	-	2,4214	384,658	408,872	9.58%	
17	installments beginning 1998	11/30/07										
18												
19	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%	
20	installments beginning 1996	04/30/06										
21												
22	8.10% - 8.96% note, due in	09/01/1997 -	500,000	294,333	19,810	-	-	-	25,386	25,386	8.63%	
23	installments beginning 1997	2017										
24												
25	Total		171,500,000	133,025,102	9,662,667	-	-	279,607	8,570,490	8,850,097	6.65%	
26												
27												
28												

Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
 Supporting Schedules: None
 Keypunch Schedules: D-2

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

Company: Utilities, Inc. of Florida - Florida County
 Dated No.: 000233 - VRS
 Schedule Year Binded: 1/23/05
 Interest [Y] Paid [X]
 Historical [S] Proposed []

Florida Public Service Commission
 Schedule D-6
 Page 1 of 1
 Preparer: Kristen E. Weeks

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) Unauthorized Discount or Premium Associated with Column (4)	(7) Unauthorized 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 (8))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/(4)-(6)-(7))
1	Not applicable												
2	Not applicable												
3	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												
4	Not applicable												

Supporting Schedules: None
 Recap Schedules: D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: D-7

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended:

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	December, 2004				\$ 3,645
2	January, 2005	3,645	90	30	3,705
3	February, 2005	3,705	90	0	3,795
4	March, 2005	3,795	270	0	4,065
5	April, 2005	4,065	120	570	3,615
6	May, 2005	3,615	120	0	3,735
7	June, 2005	3,735	180	480	3,435
8	July, 2005	3,435	90	0	3,525
9	August, 2005	3,525	90	0	3,615
10	September, 2005	3,225	150	90	3,285
11	October, 2005	3,285	60	60	3,285
12	November, 2005	3,285	30	60	3,255
13	December, 2005	3,255	60	0	3,315
14					
15				Thirteen Month Average	\$ 3,560

Recap Schedules: D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: E-1

Docket No.: 060253 - WS

Page 1 of 1

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"	\$	5.06	\$	8.94
4	1"		12.66		22.34
5	1-1/2"		25.32		44.67
6	2"		40.52		71.49
7	3"		81.04		142.98
8	4"		126.62		223.40
9	6"		253.24		446.79
10					
11	<u>Gallorage Charge per 1,000 Gallons</u>	\$	2.31	\$	4.08
12					
13					
14	GENERAL SERVICE				
15					
16	5/8" x 3/4"	\$	5.06	\$	8.94
17	1"		12.66		22.34
18	1-1/2"		25.32		44.67
19	2"		40.52		71.49
20	3"		81.04		142.98
21	4"		126.62		223.40
22	6"		253.24		446.79
23					
24	<u>Gallorage Charge per 1,000 Gallons</u>	\$	2.31	\$	4.08

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

Schedule E-2
 Page 1 of 3
 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 (1)					
2						
3	Base Facility Charge					
4	63701 5/8" Residential Base Charge	1,314	4,662	\$4.99	\$5.06	\$30,146.61
5	63710 1" Residential Base Charge	26	93	\$12.49	\$12.66	\$1,502.04
6	63704 5/8" General Service Base Charge	5	19	\$4.99	\$5.06	\$121.09
7	63711 1" General Service Base Charge	3	9	\$12.49	\$12.66	\$146.98
8	63713 2" General Service Base Charge	11	37	\$39.96	\$40.52	\$1,922.04
9	Gallonage Charge per 1,000 Gallons					
10	63701 5/8" Residential	4,542,742	12,888,258	\$2.28	\$2.31	\$40,129.33
11	63710 1" Residential	61,484	150,516	\$2.28	\$2.31	\$487.88
12	63704 5/8" General Service	0	0	\$2.28	\$2.31	\$0.00
13	63711 1" General Service	3,645	11,355	\$2.28	\$2.31	\$34.54
14	63713 2" General Service	188,581	724,419	\$2.28	\$2.31	\$2,103.37
15						
16						
17	Total Water Revenues					<u>\$76,593.88</u>
18						
19				Misc Charges		<u>\$840.00</u>
20						
21				Total Revenues		<u>\$77,433.88</u>
22	Revenues per General Ledger		76,741			
23	Adjustments					
24	Adjusted Revenues per General Ledger		<u>76,741</u>			
25						
26	Revenues per Above		<u>77,434</u>			
27	Unreconcilable Difference		<u>(693)</u>			
28	Unreconcilable Difference Percent		<u>-0.90%</u>			
29						
30	Footnote:					
31	(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]				
32						

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

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	Class/ Meter Size	Test Year Invoices/ Gal	Current Rate	Annualized Revenue
1	<u>Water Customers</u>			
2				
3	<u>Base Facility Charge</u>			
4	63701 5/8" Residential Base Charge	5,976	\$5.06	\$30,238.56
5	63710 1" Residential Base Charge	119	\$12.66	\$1,506.54
6	63704 5/8" General Service Base Charge	24	\$5.06	\$121.44
7	63711 1" General Service Base Charge	12	\$12.66	\$147.43
8	63713 2" General Service Base Charge	48	\$40.52	\$1,927.97
9	<u>Gallonage Charge per 1,000 Gallons</u>			
10	63701 5/8" Residential	17,431,000	\$2.31	\$40,265.61
11	63710 1" Residential	212,000	\$2.31	\$489.72
12	63704 5/8" General Service	0	\$2.31	\$0.00
13	63711 1" General Service	15,000	\$2.31	\$34.65
14	63713 2" General Service	913,000	\$2.31	\$2,109.03
15				
16				
17	Total Water Revenues			<u>\$76,840.95</u>
18				
19		Misc Charges		<u>\$840.00</u>
20				
21		Total Revenues		<u>\$77,680.95</u>

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

Schedule E-2
 Page 3 of 3
 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 Invoices/Gal	Proposed Rate	Proposed Revenue
1	Water Customers			
2				
3	Base Facility Charge			
4	63701 5/8" Residential Base Charge	5,976	\$8.94	\$53,425.44
5	63710 1" Residential Base Charge	119	\$22.34	\$2,658.46
6	63704 5/8" General Service Base Charge	24	\$8.94	\$214.56
7	63711 1" General Service Base Charge	12	\$22.34	\$260.15
8	63713 2" General Service Base Charge	48	\$71.49	\$3,401.54
9	Gallonage Charge per 1,000 Gallons			
10	63701 5/8" Residential	17,431,000	\$4.08	\$71,118.48
11	63710 1" Residential	212,000	\$4.08	\$864.96
12	63704 5/8" General Service	0	\$4.08	\$0.00
13	63711 1" General Service	15,000	\$4.08	\$61.20
14	63713 2" General Service	913,000	\$4.08	\$3,725.04
15				
16				
17	Total Water Revenues			<u>\$135,729.83</u>
18				
19			Misc Charges	
20				
21			Total Revenues	<u>\$135,729.83</u>
	Proposed Revenues per B-1	135,830		
	Revenues per Above	135,730		
	Difference	101		
		0.07%		

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Pinellas County

Schedule E-3

Docket No.:

Page 1 of 1

Test Year Ended: 2005

Preparer: Steven M. Lubertozzi

Water [x] or Sewer []

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	505				7			512
2	February	506				7			513
3	March	510				7			517
4	April	510				7			517
5	May	510				7			517
6	June	510				7			517
7	July	507				7			514
8	August	508				7			515
9	September	509				7			516
10	October	509				7			516
11	November	504				7			511
12	December	507				7			514
13	Total	6,095	-	-	-	84	-	-	6,179

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									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule E-4

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year ended: 12/31/05

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

Line No.	(1)	(2)		(3)	
		Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1					
2	Type Charge				
3					
4	Initial Connection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
5					
6	Normal Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
7					
8	Violation Reconnection Fee	\$ 15.00	\$ 15.00	\$ 15.00	\$ 22.50 (1)
9					
10	Premises Visit Fee	\$ 10.00	\$ 10.00	\$ 10.00	\$ 15.00 (1)
11	(in lieu of disconnection)				
12					
13					
14	(1) Derivation of Charge: Additional cost of performing task after hours: average cap time in Florida x 1.5 overtime x 1/2 hour				
15	\$ 30.00	\$ 20.00			
16	1.5	1.5			
17	\$ 45.00	\$ 30.00			
18	0.5	0.5			
19	\$ 22.50	\$ 15.00			

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
 Page 1 of 1

Preparer: Steven M. Lubertozi

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	\$ 825.00	\$ -	\$ -	\$ 80.00	\$ 310.00	\$ 1,215.00
2						
3						
4						
5						
6	Other Charges as follows:					
7	Miscellaneous					
8	NSF Check Charge				115.00	
9	Cut-Off Charge				195.00	
10						
11	Total Other Charges				\$ 310.00	

(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 - Pinellas County
 Docket No.: 060253 - WS
 Test Year Ended: 12/31/05

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

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	637	4.25	Mueller - Improved	1
2	637	4.50	Kennedy - K10	1
3	637	4.50	Mueller - Improved	1
4	637	5.25	Mueller - Spr Cent 250	1
5	637	5.25	Waterous - Pacer	1
6				
7	Total			5

Private Fire Protection Service

Florida Public Service Commission

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

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

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 - Pinellas 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 - Pinellas County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05

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

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

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

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

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

Schedule E-10
 Page 1 of 1

Preparer: Steven M. Lubertozi

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)
		Present Charges	Water Proposed Charges	
1	System Capacity Charge			
2	Residential-per ERC (___ GPD)	N/A	N/A	
3	All others-per Gallon/Day	N/A	N/A	
4	Plant Capacity Charge			
5	Residential-per ERC (GPD)	N/A	N/A	
6	All others-per Gallon/Day	N/A	N/A	
7	Main Extension Charge			
8	Residential-per ERC (GPD)	N/A	N/A	
9	or-per Lot (_____ Front Footage)	N/A	N/A	
10	All others-per Gallon/Day	N/A	N/A	
11	or-per Front Foot	N/A	N/A	
12	Meter Installation Charge			
13	5/8" x 3/4"	\$75.00	\$75.00	
14	1"	Actual Cost	Actual Cost	[1]
15	1-1/2"	Actual Cost	Actual Cost	[1]
16	2"	Actual Cost	Actual Cost	[1]
17	All Others	Actual Cost	Actual Cost	[1]
18	Service (Lateral) Installation Charge			
19	5/8" x 3/4"	N/A	N/A	
20	1"	N/A	N/A	
21	1-1/2"	N/A	N/A	
22	2"	N/A	N/A	
23	All Others	N/A	N/A	
24	Back Flow Preventor Installation Charge			
25	5/8" x 3/4"	N/A	N/A	
26	1"	N/A	N/A	
27	1-1/2"	N/A	N/A	
28	2"	N/A	N/A	
29	All Others	N/A	N/A	
30	Plan Review Charge	N/A	Actual Cost	[1]
31	Inspection Charge	N/A	Actual Cost	[1]
32	Guaranteed Revenue Charge			
33	With prepayment of Serv. Avail. Charges			
34	Residential-per ERC (_____ GPD)/Month	N/A	N/A	
35	All others-per Gallon/Month	N/A	N/A	
36	Without prepayment of Serv. Avail. Charges			
37	Residential-per ERC (_____ GPD)/Month	N/A	N/A	
38	All others-per Gallon/Month	N/A	N/A	
39	Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	
40	(if lines constructed by utility)			
41	Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	
42				
43	Footnote:			
44	(1) Actual costs is equal to the total cost of services rendered.			

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: E-11

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year Ended: 12/31/05

Preparer: Steven M. Lubertozi

Water or Sewer

Historic or Projected

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

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

1 Not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

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

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 - Pinellas 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.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
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	2.451	0	1.831	0.008	0.612	25.0%
Feb-05	2.321	0.045	1.794	0.016	0.556	23.5%
Mar-05	2.538	0	1.833	0.006	0.699	27.5%
Apr-05	2.327	0.021	2.031	0.119	0.198	8.4%
May-05	2.199	0	1.780	0.032	0.387	17.6%
Jun-05	1.771	0.002	1.512	0.059	0.202	11.4%
Jul-05	1.633	0	1.146	0.069	0.418	25.6%
Aug-05	1.768	0	1.240	0.156	0.372	21.0%
Sep-05	1.772	0	1.111	0.110	0.551	31.1%
Oct-05	2.080	0.003	1.343	0.087	0.653	31.3%
Nov-05	2.157	0	1.586	0.063	0.508	23.6%
Dec-05	2.027	0	1.454	0.145	0.428	21.1%
Total	25.044	0.071	18.661	0.870	5.584	22.2%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
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	0.000
Feb-05					0.000	0.000
Mar-05	Not Applicable - water only system				0.000	0.000
Apr-05					0.000	0.000
May-05					0.000	0.000
Jun-05					0.000	0.000
Jul-05					0.000	0.000
Aug-05					0.000	0.000
Sep-05					0.000	0.000
Oct-05					0.000	0.000
Nov-05					0.000	0.000
Dec-05					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
 Docket No.: 060253-VWS
 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.		720,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	3/8/2005	110,000 [no unusual occurren
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 3/17/2005 (2) 3/18/2005 (3) 3/15/2005 (4) 3/29/2005 (5) 3/8/2005	88,000 95,000 99,000 101,000 110,000
	AVERAGE	98,600
4 Average Daily Flow	Max Month Annual	84,600 68,614
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.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
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 - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
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		500 gpm
Firm Reliable well pumping capacity (largest well out), gpm (see U&U Analysis)		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		3,333 gallons
Total usable storage, gal.		3,333 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		84,600 gpd
Maximum day, maximum month demand,		110,000 gpd
Peak hour demand = 2 x max day		220,000 gpd
		153 gpm
Fire flow requirement		0 gpd
Unaccounted for water	22.23% of water pumped	15,299 gpd, avg
Acceptable unaccounted for	12.50%	8,577 gpd, avg
Excess unaccounted for		6,722 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. There have been no significant changes in the system. The system is built out.

This system treats water by simple chlorination. The only storage is in a hydropneumatic tank 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. The peak hour demand is used as a proxy for instantaneous demand, but it is very conservative proxy for a single well system, which this is. For this system, the components considered together for purposes of determining used & useful. The system is also 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	153 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	5
E =	Firm Reliable Capacity	0

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 (637-Lake Tarpon)
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 (637-Lake Tarpon)
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. There have been no significant changes in the system. The system is built out and the distribution system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
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

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
 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)	(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	493	501	497	21,122,534	42,500	22,813,394	537	
2	2002	501	491	496	19,282,851	38,877	20,391,341	525	-2.29%
3	2003	491	501	496	19,112,739	38,534	20,048,709	520	-0.81%
4	2004	501	505	503	19,856,187	39,476	20,884,367	529	1.68%
5	2005	505	507	506	17,643,000	34,868	18,571,000	533	0.67%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.18%</u>

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

	X	Y
Constant:	529.79171	1 537
X Coefficient:	-0.380674	2 525
R^2:	0.0085714	3 520
		4 529
		5 533
		# 526
Five year growth		(7)
Annual average		(1)

Company: Utilities, Inc. of Florida (637-Lake Tarpon)
 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	Not Applicable - water only system							
2	2002								
3	2003								
4	2004								
5	2005								

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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. 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. 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	\$ 410,162	\$ 10,250 (A)	\$ 420,412	A-3, A-5
2					
3	Utility Land & Land Rights	\$ 6,106		6,106	A-5
1	Less: Non-Used & Useful Plant	\$ -		-	A-7
3					
4	Construction Work in Progress	\$ -	N/A	-	A-18
5					
6	Less: Accumulated Depreciation	\$ (80,431)	(6,360) (B)	(86,791)	A-3, A-9
7					
8	Less: CIAC	\$ (138,847)		(138,847)	A-12
9					
10	Accumulated Amortization of CIAC	\$ 58,324		58,324	A-14
11					
12	Acquisition Adjustments	\$ -		-	-
13					
14	Accum. Amort. of Acq. Adjustments	\$ -		-	-
15					
16	Advances For Construction	\$ -		-	A-16
17					
18	Working Capital Allowance	\$ -	93,287 (C)	93,287	A-3, A-17
19					
20	Total Rate Base	\$ 255,314	\$ 97,177	\$ 352,491	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 (Interim)
 Page 1 of 1
 Docket No.: 060253 - WS
 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
1	<u>(A) Utility Plant</u>	
2	(1) Utility Plant in Service	
3	(a) Account 331.4	
4	To correct duplication of entries made when recording previous rate case adjustments	\$ 10,250
5		
6	(b) Account 303.2 - Land	3,701
7	Account 303.3 - Land	<u>(3,701)</u>
8	To reclassify recording of prior rate case adjustments to the account containing the balance that was to be adjusted.	0
9		
10	Total plant additions / retirements / corrections	<u>\$ 10,250</u>
11		
12	<u>(B) Accumulated Depreciation of Utility Plant in Service</u>	
13	(1) Accumulated Depreciation for Account 301.1 (1083001)	
14	To remove Accumulated Depreciation. Plant Account balance had been adjusted to \$0.00 as a result of prior rate case adjustments. Note that year end accumulated depreciation is \$5,900.25.	\$ (5,678)
15		
16	(2) Accumulated Depreciation for Account 331.4 (1083043)	
17	To correct duplication of entries made when recording previous rate case adjustments	10,250
18	To correct duplication of entries made when recording previous rate case adjustments	1,788
19	Total correction to Account 331.4 (1083043)	<u>12,038</u>
20		
21	Total accumulated depreciation corrections	\$ 6,360
22		
23	<u>(C) Working Capital</u>	
24	Per Schedule A17	<u>\$ 93,287</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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	\$ 76,741	\$ 247 (A)	\$ 76,988	\$ 44,611 (A)	\$ 121,599	B-4, B-3
2							
3	Operation & Maintenance	66,430	-	66,430		66,430	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	13,135	-	13,135		13,135	B-13, B-3
6							
7	Amortization	-	-	0		-	B-3
8							
9	Taxes Other Than Income	6,466	365 (B)	6,831	2,007 (B)	8,838	B-15, B-3
10							
11	Provision for Income Taxes	-	(8,228) (C)	(8,228)	16,032 (C)	7,804	C-1, B-3
12							
13	OPERATING EXPENSES	86,030	(7,863)	78,167	18,039	96,206	
14							
15	NET OPERATING INCOME	\$ (9,289)	\$ 8,110	\$ (1,179)	\$ 26,572	\$ 25,393	
16							
17							
18	RATE BASE	\$ 255,314		\$ 352,491		\$ 352,491	
19							
20							
21	RATE OF RETURN	--	%	--	%	7.20	%

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: 12/31/05
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 1 of 1
 Docket No.: 060253 - WS
 Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water
1	(A) <u>Adjustments to Revenues</u>	
2	<u>(1) Annualized Revenue</u>	
3	Annualized water revenue per Schedule E-2, p 2	\$ 76,841
4	Test year water revenue per Schedule E-2, p 1	76,594
5	Adjustment required	\$ 247
6		
7	<u>(2) Revenue Increase</u>	
8	Increase in revenue required by the Utility to realize a	44,611
9	7.20 % rate of return	\$ 44,611
10		
11	Total Adjustments to Revenues	\$ 44,858
12		
13	(B) <u>(2) Ad Valorem Taxes</u>	
14	Adjustment to books to reflect actual taxes per bills	
15	Amount per Pinellas County bills	\$ 354
16	Amount per Pinellas County books	-
17	Adjustment to Ad Valorem Taxes	\$ 354
18		
19	(3) <u>Regulatory Assessment Fees</u>	
20	(a) To adjust test year RAF's for annualized revenues	\$ 247
21	RAF rate	0.045
22	RAF Adjustment Required for Annualized Revenues	\$ 11
23		
24	(b) To adjust RAF's for requested revenues	
25	Total Revenue Increase Requested	\$ 44,611
26	RAF rate	0.045
27	RAF Adjustment Required for Requested Revenues	\$ 2,007
28		
29	Total increase in RAF's	\$ 2,018
30		
31	Total increase in Taxes Other Than Income	\$ 2,372
32		
33	(C) <u>Provision for Income Taxes</u>	
34	(1) Adj to reflect O & M adjustments	\$ (969)
35		
36	<u>(2) Adj to reconcile box taxes Per C-2</u>	
37	Total Current Income Taxes (Line 38)	(7,259)
38	Adj to Current Income Taxes	\$ (8,228)
39		
40	(3) Adj. to Income taxes for increase per C-2	\$ 16,032
41		
42	Provision for income Taxes	\$ 7,804

Company: Utilities, Inc. of Florida - Pinellas 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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year per County	-	-	-	-	-
3	Allocation from UIF	3,398	1,611	1,421	36	6,466
4	Test Year Per Books	<u>\$ 3,398</u>	<u>\$ 1,611</u>	<u>\$ 1,421</u>	<u>\$ 36</u>	<u>\$ 6,466</u>
5						
6	Adjustments to Test Year (Explain):					
7	Increase in tangible tax per B-3			354		354
8	Payroll Tax for add'l budgeted salaries					-
	Increase in RAFs associated with annualized water revenues per B-3	11				11
9						
10	Total Test Year Adjustments	<u>11</u>	<u>-</u>	<u>354</u>	<u>-</u>	<u>365</u>
11						
12	Adjusted Test Year	3,409	1,611	1,775	36	6,831
13	RAF's Assoc. with Revenue Increase	2,007	-	-	-	2,007
14						
15	Total Balance	<u>\$ 5,416</u>	<u>\$ 1,611</u>	<u>\$ 1,775</u>	<u>\$ 36</u>	<u>\$ 8,838</u>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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
1	Current Tax Expense	C-2(l)	\$ (7,259)	\$ 15,063	\$ 7,804	\$ 7,804
2						
3	Deferred Income Tax Expense	C-5(l)	(1,067)	1,067	-	
4						
5	ITC Realized This Year	C-8				
6						
7	ITC Amortization	C-8				
8	(3% ITC and IRC 46(f)(2))					
9						
10	Parent Debt Adjustment	C-9	-	-	-	-
11						
12	Total Income Tax Expense		\$ (8,326)	\$ 16,130	\$ 7,804	\$ 7,804

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

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

Schedule: C-2(Interim)
 Page 1 of 1
 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	\$ (9,289)	\$ 8,110	\$ (1,179)	\$ 26,572	\$ 25,393
2					
3					
4	(9,289)	(118)	(9,407)	42,604	33,197
5	10,002	2,457	12,459		12,459
6					
7	(19,291)	(2,575)	(21,866)	42,604	20,738
8					
9	Schedule M Adjustments:				
10	(833)		(833)	-	(833)
11	3,070	-	3,070	-	3,070
12					
13	2,237	-	2,237	-	2,237
14					
15	(19,291)	(2,575)	(21,866)	42,604	20,738
16					
17					
18	(19,291)	(2,575)	(21,866)	42,604	20,738
19	(1,061)	(142)	(1,203)	2,343	1,141
20					
21					
22					
23	(1,061)	(142)	(1,203)	2,343	1,140
24					
25	(18,230)	(2,433)	(20,663)	40,261	19,598
26	0.34	0.34	0.34	0.34	0.34
27					
28	(6,198)	(827)	(7,025)	13,689	6,664
29					
30					
31					
32	(6,198)	(827)	(7,025)	13,689	6,664
33					
34	Summary:				
35	(1,061)	(142)	(1,203)	2,343	1,140
36	(6,198)	(827)	(7,025)	13,689	6,664
37					
38	\$ (7,259)	\$ (969)	\$ (8,228)	\$ 16,032	\$ 7,804

Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(Interim), and B-3(Interim).

41
 42 Supporting Schedules: B-1,C-3,C-4,C-5
 43 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

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

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 060253 - WS
 Schedule Year Ended: 12/31/05
 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	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	315		315	315
7					
8	Other Interest Expense - Intercompany	10,520	1,624	12,144	12,144
9					
10	AFUDC	(833)	833	-	-
11					
12	ITC Interest Synchronization				
13	(IRC 46(f)(2) only - See below)	-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 10,002	\$ 2,457	\$ 12,459	\$ 12,459
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					<u>Debt Only Weighted Cost</u>
23	Long-Term Debt				
24					
25	Short-Term Debt				
26					
27	Preferred Stock				
28					
29	Common Equity				
30					
31	Total				
32					
33	ITCs (from D-1, Line 7)				
34					
35	Weighted Debt Cost (From Line 12)				
36					
37	Interest Adjustment (To Line 6)				
38					
39	Supporting Schedules: D-1,C-8				
40	Recap Schedules: C-2				

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

Schedule: C-5(Interim)
 Page 1 of 1
 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	\$ 15,921		\$ 15,921	\$ 15,921
4	Book Depreciation and Amortization	13,135	-	\$ 13,135	13,135
5					
6	Difference	2,786	-	2,786	2,786
7					
8	Other Timing Differences (Itemize):				
9	Tap Fees	-		-	
10	Deferred Maintenance	(645)		(645)	(645)
11	Organization Exp - Amort	-			
12	Deferred Rate Case - Amort	(5,211)	-	(5,211)	(5,211)
13					
14	Total Timing Differences (To C-2)	(3,070)	-	(3,070)	(3,070)
15					
16	Timing differences For State Deferred Taxes:				
17	Tap Fees	-		-	-
18	Deferred Maintenance	(645)		(645)	(645)
19	Total	(645)		(645)	(645)
20					
21	State Tax Rate	0.055	0.055	0.055	0.055
22	State Deferred Taxes (Line 19 x Line 21)	(35)	-	(35)	(35)
23	(Limited by NOL)				
24		(35)	-	(35)	(35)
25					
26	Timing Differences For Federal Taxes				
27	(Line 14 - 22)	(3,035)	-	(3,035)	(3,035)
28					
29	Federal Tax Rate	0.34	0.34	0.34	0.34
30					
31	Federal Deferred Taxes (Line 27 x Line 29)	(1,032)	-	(1,032)	(1,032)
32	Add: State Deferred Taxes (Line 22)	(35)	-	(35)	(35)
33					
34	Total Deferred Tax Expense (To C-1)	\$ (1,067)	\$ -	\$ (1,067)	\$ (1,067)

Supporting Schedules: None
 Recap Schedules: C-2

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 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 0	(3) 0	(4) 0	(5) Weighted Cost
1	Long Term Debt	179,554	50.94%	6.65%	3.39%
2	Short Term Debt	6,091	1.73%	5.01%	0.09%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	123,559	35.05%	10.45%	3.66%
5	Customer Deposits	3,560	1.01%	6.00%	0.06%
6	Tax Credits - Zero Cost	3,617	1.03%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	36,110	10.24%	0.00%	0.00%
9	Other (Explain)	-	0.00%	0.00%	0.00%
10					
11	Total	<u>352,491</u>	<u>100.00%</u>		<u>7.20%</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,
- 16 Utilities, Inc.
- 17 2. Tax Credits and Accumulated Deferred Income Taxes are actual for Utilities, Inc. of Florida, allocated among the counties based on
- 18 gross plant.
- 19 3. Customer Deposits are actual for the County.
- 20 4. The cost of equity is based on the 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 - Pinellas County
Docket No.: 060253 - WS
Schedule Year Ended: 12/31/05
Interim [x] Final []
Historical [x] 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		(7) Reconciled to Requested Rate Base AYE 12/31/05
					(6) Pro Rata Percentage	Pro Rata Percentage	
1	Long Term Debt	135,285,191	112,803,215	133,025,102	(132,845,548)	58.07%	179,554
2	Short Term Debt	3,926,000	18,768,000	4,522,923	(4,516,832)	1.97%	6,091
3	Preferred Stock	-	-	-	-	0.00%	-
4	Common Equity	92,611,247	88,963,597	91,510,699	(91,387,140)	39.96%	123,559
5	Customer Deposits	3,315	3,645	3,560	-	n/a	3,560
6	Tax Credits - Zero Cost (see note 2)	3,617	3,617	3,617	-	n/a	3,617
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-
8	Accumulated Deferred Income Taxes (see note 2)	36,110	36,110	36,110	-	n/a	36,110
9	Other (Explain)	-	-	0	(0)	0.00%	-
10				0			
11	Total	<u>231,865,480</u>	<u>220,578,184</u>	<u>229,102,011</u>	<u>(228,749,520)</u>	<u>100.00%</u>	<u>352,491</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 - Pinellas 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

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: E-1 (Interim)

Docket No.: 060253 - WS

Page 1 of 1

Test Year Ended: 12/31/05

Preparer: Steven M. Lubertozzi

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"	\$	5.06	\$	7.99
4	1"		12.66		20.00
5	1-1/2"		25.32		39.99
6	2"		40.52		64.00
7	3"		81.04		127.99
8	4"		126.62		199.98
9	6"		253.24		399.97
10					
11	<u>Gallonage Charge per 1,000 Gallons</u>	\$	2.31	\$	3.66
12					
13					
14	GENERAL SERVICE				
15					
16	5/8" x 3/4"	\$	5.06	\$	7.99
17	1"		12.66		20.00
18	1-1/2"		25.32		39.99
19	2"		40.52		64.00
20	3"		81.04		127.99
21	4"		126.62		199.98
22	6"		253.24		399.97
23					
24	<u>Gallonage Charge per 1,000 Gallons</u>	\$	2.31	\$	3.66

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

Schedule E-2 Interim
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	Class/ Meter Size	Test Year		Test Year		Test Year Revenue
		1-1 to 3-20 Invoices/Gal	3-21 to 12-31 Invoices/Gal	Rate 1-1 to 3-20	Rate 3-21 to 12-31	
1	Water Customers (1)					
2						
3	Base Facility Charge					
4	63701 5/8" Residential Base Charge	1,314	4,662	\$4.99	\$5.06	\$30,146.61
5	63710 1" Residential Base Charge	26	93	\$12.49	\$12.66	\$1,502.04
6	63704 5/8" General Service Base Charge	5	19	\$4.99	\$5.06	\$121.09
7	63711 1" General Service Base Charge	3	9	\$12.49	\$12.66	\$146.98
8	63713 2" General Service Base Charge	11	37	\$39.96	\$40.52	\$1,922.04
9	Gallorage Charge per 1,000 Gallons					
10	63701 5/8" Residential	4,542,742	12,888,258	\$2.28	\$2.31	\$40,129.33
11	63710 1" Residential	61,484	150,516	\$2.28	\$2.31	\$487.88
12	63704 5/8" General Service	0	0	\$2.28	\$2.31	\$0.00
13	63711 1" General Service	3,645	11,355	\$2.28	\$2.31	\$34.54
14	63713 2" General Service	188,581	724,419	\$2.28	\$2.31	\$2,103.37
15						
16						
17	Total Water Revenues					\$76,593.88
18						
19	Misc Charges					\$840.00
20						
21	Total Revenues					\$77,433.88
22	Revenues per General Ledger					76,741
23	Adjustments					
24	Adjusted Revenues per General Ledger					<u>76,741</u>
25						
26	Revenues per Above					<u>77,434</u>
27	Unreconcilable Difference					<u>(693)</u>
28	Unreconcilable Difference Percent					-0.90%
29						
30	Footnote:					
31	(1)	These bill codes had a rate change between bill cycles. Therefore, the number of bills are prorated based on				
32		the following: number of bills * [number of days @ respective rate / total days in bill cycle]				

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

Schedule E-2 Interim
 Page 2 of 3
 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 Invoices/Gal	Current Rate	Annualized Revenue
1	<u>Water Customers</u>			
2				
3	<u>Base Facility Charge</u>			
4	63701 5/8" Residential Base Charge	5,976	\$5.06	\$30,238.56
5	63710 1" Residential Base Charge	119	\$12.66	\$1,506.54
6	63704 5/8" General Service Base Charge	24	\$5.06	\$121.44
7	63711 1" General Service Base Charge	12	\$12.66	\$147.43
8	63713 2" General Service Base Charge	48	\$40.52	\$1,927.97
9	<u>Gallonage Charge per 1,000 Gallons</u>			
10	63701 5/8" Residential	17,431,000	\$2.31	\$40,265.61
11	63710 1" Residential	212,000	\$2.31	\$489.72
12	63704 5/8" General Service	0	\$2.31	\$0.00
13	63711 1" General Service	15,000	\$2.31	\$34.65
14	63713 2" General Service	913,000	\$2.31	\$2,109.03
15				
16				
17	Total Water Revenues			<u>\$76,840.95</u>
18				
19		Misc Charges		<u>\$840.00</u>
20				
21		Total Revenues		<u>\$77,680.95</u>

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

Schedule E-2 Interim
 Page 3 of 3

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 Invoices/Gal	Proposed Rate	Proposed Revenue
1	<u>Water Customers</u>			
2				
3	<u>Base Facility Charge</u>			
4	63701 5/8" Residential Base Charge	5,976	\$7.99	\$47,748.24
5	63710 1" Residential Base Charge	119	\$20.00	\$2,380.00
6	63704 5/8" General Service Base Charge	24	\$7.99	\$191.76
7	63711 1" General Service Base Charge	12	\$20.00	\$232.90
8	63713 2" General Service Base Charge	48	\$64.00	\$3,045.16
9	<u>Gallonage Charge per 1,000 Gallons</u>			
10	63701 5/8" Residential	17,431,000	\$3.66	\$63,797.46
11	63710 1" Residential	212,000	\$3.66	\$775.92
12	63704 5/8" General Service	0	\$3.66	\$0.00
13	63711 1" General Service	15,000	\$3.66	\$54.90
14	63713 2" General Service	913,000	\$3.66	\$3,341.58
15				
16				
17	Total Water Revenues			<u>\$121,567.92</u>
18				
19	Misc Charges			
20				
21			Total Revenues	<u>\$121,567.92</u>
Proposed Revenues per B-1		121,599		
Revenues per Above		121,568		
Difference		31		
		0.03%		