

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

090462-WS

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

OF

UTILITIES, INC. OF FLORIDA

Exact Legal Name of Utility

Docket No.: 090462-WS

**VOLUME I
(MARION COUNTY)**



FOR THE
Test Year Ended: December 31, 2008

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

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	681,677	98,766	(A)	780,443	A-5, A-3
2						
3	Utility Land & Land Rights	28,058	(10,797)	(A)	17,261	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	14,634	(14,634)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(296,031)	(24,017)	(B)	(320,048)	A-9, A-3
10						
11	Less: CIAC	(157,814)	-	(D)	(157,814)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	75,070	2,441	(E)	77,511	A-14, A-3
14						
15	Acquisition Adjustments	-			-	-
16						
17	Accum. Amort. of Acq. Adjustments	-			-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance		157,348	(F)	157,348	A-17, A-3
22						
23	Total Rate Base	345,594	209,107		554,701	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Kirsten Weeks

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	175,502	7,440	(A)	182,942	A-6, A-3
2						
3	Utility Land & Land Rights	-	10,826	(A)	10,826	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	(20,958)	(A) & (B)	(20,958)	A-7
6						
7	Construction Work in Progress	4,680	(4,680)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(46,897)	(15,601)	(B)	(62,498)	A-10, A-3
10						
11	Less: CIAC	(7,200)	-	(D)	(7,200)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	643	76	(E)	719	A-14, A-3
14						
15	Acquisition Adjustments		-		-	-
16						
17	Accum. Amort. of Acq. Adjustments		-		-	-
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance		23,248	(F)	23,248	A-17
22						
23	Total Rate Base	<u>126,728</u>	<u>351</u>		<u>127,079</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 3
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(A) <u>Utility Plant</u>		
2	<u>1. Utility Plant in Service</u>		
3	(a) Allocate common General Plant to wastewater based on ERCs		
4	303.5 / 353.7 Land & Land Rights	23,591	3,043
5	304.5 / 354.7 Structures & Improvements	8,074	1,041
6	340.5 / 390.7 Office Furniture & Equipment	32,305	4,167
7	341.5 / 391.7 Transportation Equipment	(352)	(45)
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	7,594	980
10	344.5 / 394.7 Laboratory Equipment	1,282	165
11	345.5 / 395.7 Power Operated Equipment	-	-
12	346.5 / 396.7 Communication Equipment	669	86
13	347.5 / 397.7 Miscellaneous Equipment	108	14
14	Total allocations of General Plant between water and wastewater	73,271	(9,451)
15			
16	(b) To correct parent companies allocations during the year	95,838	(409)
17	To adjust Transportation Equipment for vehicle usage by Manon County	10,219	1,513
18	Total Allocation Adjustments	106,057	1,104
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	1,534	
22	Seminole Cost Center	12,396	(1,295)
23	Total allocations of UIF Common Cost Centers	13,930	(1,295)
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIS	(16,949)	-
27	Allocation of Water General Plant accounts to Wastewater	1,628	(1,628)
28	Allocation of Wastewater General Plant accounts to Water	(10,197)	10,197
29	Total adjustments to rollforward plant - 1/1/2006 to 12/31/2008	(25,518)	8,569
30			
31	(e) Pro Forma Adjustments		
32	341.5 / 391.7 Transportation Equipment		
33	To include 18.38% allocation of total vehicle cost of \$18,433.05, currently being driven by an operator for Pennbrooke		
34	Utilities, Inc. and UIF - Marion County, water and wastewater systems	3,388	437
35	Total W & WW	2,951	437
36	Total adjustments to Utility Plant in Service	87,969	18,266
37			
38	<u>2. Non-used and Useful Plant</u>		
39	(a) Account 380.4		
40	To adjust sewer treatment plant to 31.35% non-used and useful	-	(32,269)
41			
42	Total adjustments to Utility Plant	87,969	(14,003)
43			
44	(B) <u>Accumulated Depreciation</u>		
45	<u>1. Utility Plant in Service</u>		
46	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs		
47	304.5 / 354.7 Structures & Improvements	4,649	600
48	340.5 / 390.7 Office Furniture & Equipment	3,498	451
49	341.5 / 391.7 Transportation Equipment	1,503	194
50	342.5 / 392.7 Stores Equipment	-	-
51	343.5 / 393.7 Tools, Shop & Garage Equipment	2,007	259
52	344.5 / 394.7 Laboratory Equipment	612	79
53	345.5 / 395.7 Power Operated Equipment	-	-
54	346.5 / 396.7 Communication Equipment	676	87
55	347.5 / 397.7 Miscellaneous Equipment	1	0
56	Total allocation of General Plant Accumulated Depreciation	12,946	1,670

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 2 of 3
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(b) To correct parent companies depreciation allocations during the year based on ERCs	26,929	680
2	To adjust Acc. Dep. for Vehicle Usage by Marion County	4,119	610
3	Total Allocation Adjustments	31,048	1,290
4			
5	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
6	Pasco Cost Center	409	
7	Seminole Cost Center	3,259	(1,874)
8	Total Allocations of UIF Common Cost Centers	3,668	(1,874)
9			
10	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
11	Total Adjustments to Water / Wastewater Accumulated Depreciation	(31,681)	6,576
12	Allocation of Water General Plant Depreciation to Wastewater	(28)	28
13	Allocation of Wastewater General Plant Depreciation to Water	117	(117)
14	Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008	(31,592)	6,487
15			
16	(e) Pro Forma Adjustments to Accumulated Depreciation - 1/1/2009 to 12/31/2009		
17	Total Adjustments to Water / Wastewater Accumulated Depreciation	22,103	7,923
18	Allocation of Water General Plant Depreciation to Wastewater	(79)	79
19	Allocation of Wastewater General Plant Depreciation to Water	47	(47)
20	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2009	22,071	7,955
21			
22	(f) Pro Forma Adjustments		
23	341.5 / 391.7 Transportation Equipment		
24	To include 18.38% allocation of accumulated depreciation of \$3,072 33, currently being driven by an operator for	<u>Total W & WW</u>	
25	Pennbrooke Utilities, Inc. and UIF - Marion County, water and wastewater systems	565	492
26			73
27	Total adjustments to UPIS Accumulated Depreciator	24,017	15,601
28			
29	<u>2 Non-used and Useful Plant</u>		
30	(a) Account 380.4		
31	To adjust Accumulated Depreciation to reflect 31.35 % non-used & useful		(11,311)
32			
33	Total Accumulated Depreciation Adjustments	24,017	4,290
34			
35	(C) <u>Construction Work in Progress</u>		
36	1. To remove from rate base average construction work in process	(14,634)	(4,680)
37			
38	Total construction work in progress	(14,634)	(4,680)
39			
40	(D) <u>Contributions in Aid of Construction (CIAC)</u>		
41	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
42	CIAC - Other Tangible Plant - Water	(47,980)	
43	CIAC - Water Tap	47,980	
44	CIAC - Structures & Improvements - General Sewer		(450)
45	CIAC - Sewer Tap		450
46	Total CIAC Adjustments	-	-
47			
48	(E) <u>Accumulated Amortization of CIAC</u>		
49	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
50	CIAC - Organization - Water	2,234	
51	CIAC - Water Treatment Equipment	78	
52	CIAC - Distribution Reservoirs & Standpipes	(480)	
53	CIAC - Transmission & Distribution Mains	(311)	
54	CIAC - Other Tangible Plant - Water	(60,031)	
55	CIAC - Water Tap	56,533	
56	CIAC - Water Plant Meter Fee	1	
57	CIAC - Structures & Improvements - General Sewer		(140)
58	CIAC - Sewer Tap		36
59	Total Adjustments to Rollforward CIAC Amortization - 1/1/2006 to 12/31/2008	(1,976)	(104)

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 3 of 3
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	2. Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
2	CIAC - Transmission & Distribution Mains	770	
3	CIAC - Structures & Improvements - Source of Supply	77	
4	CIAC - Structures & Improvements - Water Treatment Plant	5	
5	CIAC - Wells & Springs	154	
6	CIAC - Electric Pumping Equipment - Source of Supply	617	
7	CIAC - Water Treatment Equipment	100	
8	CIAC - Distribution Reservoirs & Standpipes	282	
9	CIAC - Hydrants	66	
10	CIAC - Service Lines	346	
11	CIAC - Meters	206	
12	CIAC - Meter Installations	8	
13	CIAC - Water Tap	1,782	
14	CIAC - Water Plant Meter Fee	4	
15	CIAC - Sewer Tap		180
16	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2009	4,417	180
17			
18	Total CIAC Amortization Adjustments	2,441	76
19			
20	(F) Working Capital	Total UIF	
21	1. Adjustments to Schedule A-18 affecting Working Capital		
22	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
23			
24	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005 TY		
25	Rate Case (Amortization Start Date - 9/1/07)	220,340	
26	Net Adjustment to Deferred Rate Case Expense	(262,944)	
27			
28	(c) Adjustment to record 13-month average Unamortized Loss related to the land associated with the Orange County		
29	Crescent Heights/Davis Shores Dismantlement	16,507	
30			
31	Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)	
32			
33	2. Adjustments to Schedule A-19 affecting Working Capital		
34	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights Condemnation		
35	Land at Seminole County	44,530	
36			
37	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
38			
39	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
40			
41	Working Capital Adjustment Per Schedule A-17	157,348	23,248

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-4
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	755,179	178,749
2	Adjustments - To remove Allocation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-4 & S-4 of Annual Report	(50,411)	(6,368)
3	Adjustments - Rounding	2	1
4	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	704,770	172,382
5	Additions	33,821	3,268
6	Retirements	(7,155)	
7	Adjustments		
8			
9	Balance 12/31/06	731,436	175,650
10	Additions	4,992	3,539
11	Retirements		
12	Adjustments		
13			
14	Balance 12/31/07 (See note 1)	736,428	179,189
15	Additions	24,347	21
16	Retirements		
17	Adjustments		
18			
19	Balance 12/31/08 (See note 1)	760,775	179,210
20			
21	Adjustments (See note 1)	4,996	36
22			
23	Adjusted 12/31/08 Balance	765,771	179,246
24			

25 Note(s):

26 1. The 2007 ending balances did not tie to the beginning 2008 balances in the annual report. The reason for the difference is due to the way that the
27 new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision
28 of the plant accounts on the general ledger. JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger,
29 allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which,
30 like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a
31 consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be
32 determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A of CIAC
33 accounts to the AA Ledger based on business unit.

34
35 In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based
36 on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into
37 the appropriate county. The UA ledger should have been allocated out based on the proper ERCs. However, in the filing, the company has rectified
38 these calculations and made all appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be
39 offered subsequent to the MFR filing. The 2009 annual report will be based on the correctly identifiable county specific numbers from the filing
40 taking into account all suitable additions and retirements.

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)	(6) A3 - (A)1.(d)	(7) A3 - (A)1.(e)			
1	INTANGIBLE PLANT									
2	301.1 Organization	298			204	142	644			
3	302.1 Franchises	-			486		486			
4	339.1 Other Plant & Misc. Equipment	-					-			
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	4,467				12,615	17,082			
7	304.2 Structures & Improvements	54,473					54,473			
8	305.2 Collect. & Impound. Reservoirs	-					-			
9	306.2 Lake, River & Other Intakes	-					-			
10	307.2 Wells & Springs	27,625			13		27,638			
11	308.2 Infiltration Galleries & Tunnels	-					-			
12	309.2 Supply Mains	4,109					4,109			
13	310.2 Power Generation Equipment	-					-			
14	311.2 Pumping Equipment	-					-			
15	339.2 Other Plant & Misc. Equipment	-					-			
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-					-			
18	304.3 Structures & Improvements	11,899		(2)			11,897			
19	310.3 Power Generation Equipment	-					-			
20	311.3 Pumping Equipment - WTP	124,950			5,447	(16,949)	113,448			
21	320.3 Water Treatment Equipment	32,770			9		32,779			
22	339.3 Other Plant & Misc. Equipment	-					-			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-					-			
25	304.4 Structures & Improvements	-					-			
26	311.4 Electric Pumping Equipment - T&D	-					-			
27	330.4 Distr. Reservoirs & Standpipes	41,954					41,954			
28	331.4 Transm. & Distribution Mains	246,098			713		246,811			
29	333.4 Services	106,745			379		107,124			
30	334.4 Meters & Meter Installations	48,038			3,166		51,204			
31	335.4 Hydrants	20,926					20,926			
32	336.4 Backflow Prevention Devices	331					331			
33	339.4 Other Plant & Misc. Equipment	-					-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights	23,591	(3,043)	25		(20,394)	179			
36	304.5 Structures & Improvements	8,074	(1,041)	4,051	3	(790)	10,297			
37	340.5 Office Furniture & Equipment	32,305	(4,167)	14,285			42,423			
38	341.5 Transportation Equipment	(352)	45	10,219			2,951	12,863		
39	342.5 Stores Equipment	-	-				-			
40	343.5 Tools, Shop & Garage Equipment	7,594	(980)	1,167	3,510		11,291			
41	344.5 Laboratory Equipment	1,282	(165)	21			1,138			
42	345.5 Power Operated Equipment	-	-				-			
43	346.5 Communication Equipment	669	(86)	576			1,159			
44	347.5 Miscellaneous Equipment	108	(14)				94			
45	348.5 Other Tangible Plant	(88,219)		75,715		(142)	(12,646)			
46										
47	TOTAL	709,735	(9,451)	106,057	13,930	(25,518)	2,951	797,704	-	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 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: Kirsten Weeks

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(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 Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	298	298	298	298	298	298	298	298	298	298	298	298	298	298
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467	4,467
7	304.2 Structures & Improvements	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473	54,473
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625	27,625
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	1,371	1,371	1,371	1,371	1,371	1,371	6,456	6,456	6,456	6,456	6,456	6,456	6,456	4,109
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	11,897	11,897	11,897	11,897	11,897	11,897	11,901	11,901	11,901	11,901	11,901	11,900	11,897	11,899
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	113,722	122,948	122,948	122,948	126,822	126,822	126,822	126,822	126,822	126,822	126,822	126,822	127,210	124,950
21	320.3 Water Treatment Equipment	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770	32,770
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954	41,954
28	331.4 Transm. & Distribution Mains	243,667	243,667	243,667	246,288	246,288	246,288	246,288	246,288	246,288	247,340	247,340	247,814	248,052	246,098
29	333.4 Services	106,360	106,360	106,360	106,360	106,360	106,360	106,360	106,360	106,360	106,912	106,912	106,912	109,712	106,745
30	334.4 Meters & Meter Installations	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038	48,038
31	335.4 Hydrants	20,876	20,876	20,876	20,876	20,876	20,876	20,876	20,876	20,876	20,876	21,526	20,876	20,876	20,926
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	644	916	916	916	916	331
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	23,630	23,415	23,415	23,624	23,624	23,624	23,628	23,628	23,628	23,628	23,616	23,610	23,610	23,591
36	304.5 Structures & Improvements	6,164	-	-	6,050	6,064	6,064	6,201	6,187	6,199	13,762	16,401	15,931	15,933	8,074
37	340.5 Office Furniture & Equipment	3,159	(8,023)	(8,023)	31,833	31,969	32,002	37,123	52,934	53,526	54,510	37,172	51,015	50,768	32,305
38	341.5 Transportation Equipment	(148,959)	-	-	936	939	939	22,324	22,087	22,094	20,480	18,740	17,865	17,983	(352)
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	7,058	7,058	7,058	7,109	7,109	7,109	7,110	7,110	7,110	8,869	8,726	8,648	8,647	7,594
41	344.5 Laboratory Equipment	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	817	-	-	794	796	796	811	809	811	811	765	744	743	669
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	280	280	280	280	280	108
45	348.5 Other Tangible Plant	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)	(88,219)
46															
47	TOTAL	512,450	652,257	652,257	702,774	706,803	706,836	738,588	754,146	755,683	766,251	750,261	762,477	765,771	709,735

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic Projected

Schedule: A-6
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments					(8) Adjusted Average	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) A3 - [A]1.(a)	(4) A3 - [A]1.(b)	(5) A3 - [A]1.(c)	(6) A3 - [A]1.(d)	(7) A3 - [A]1.(e)			
1	INTANGIBLE PLANT									
2	351.1 Organization	(13)			30	13	30			
3	352.1 Franchises	-			72		72			
4	389.1 Other Plant & Misc. Equipment	-					-			
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-					-			
7	354.2 Structures & Improvements	-					-			
8	355.2 Power Generation Equipment - Collection Pit	2		(2)			-			
9	360.2 Collection Sewers - Force	2,867				(2,267)	600			
10	361.2 Collection Sewers - Gravity	58,852			(1,986)	-	56,866			
11	362.2 Special Collecting Structures	-					-			
12	363.2 Services to Customers	-				2,267	2,267			
13	364.2 Flow Measuring Devices	-					-			
14	365.2 Flow Measuring Installations	-					-			
15	389.2 Other Plant & Misc. Equipment	-					-			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-					-			
18	354.3 Structures & Improvements	926			61		987			
19	355.3 Power Generation Equipment - Pumping Pit	-					-			
20	370.3 Receiving Wells	-					-			
21	371.3 Pumping Equipment	6,171					6,171			
22	389.3 Other Plant & Misc. Equipment	-					-			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-				10,800	10,800			
25	354.4 Structures & Improvements	-				907	907			
26	355.4 Power Generation Equipment - Treatment Pit	-					-			
27	380.4 Treatment & Disposal Equipment	102,924			7		102,931	31.35%	32,269	
28	381.4 Plant Sewers	-					-			
29	382.4 Outfall Sewer Lines	-					-			
30	389.4 Other Plant & Misc. Equipment	-					-			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	-					-			
33	354.5 Structures & Improvements	-					-			
34	355.5 Power Generation Equipment	-					-			
35	371.5 Pumping Equipment	-					-			
36	374.5 Reuse Distribution Reservoirs	-					-			
37	380.5 Treatment & Disposal Equipment	-					-			
38	381.5 Plant Sewers	-					-			
39	389.5 Other Plant & Misc. Equipment	-					-			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-					-			
42	353.6 Land & Land Rights	-					-			
43	354.6 Structures & Improvements	-					-			
44	355.6 Power Generation Equipment	-					-			
45	366.6 Reuse Services	-					-			
46	367.6 Reuse Meters & Meter Installations	-					-			
47	371.6 Pumping Equipment	-					-			
48	375.6 Reuse Transmission & Distribution System	-					-			
49	389.6 Other Plant & Miscellaneous Equipment	-					-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-	3,043	4		(3,021)	26			
52	354.7 Structures & Improvements	-	1,041	600	1	(117)	1,525			
53	390.7 Office Furniture & Equipment	-	4,167	2,116			6,283			
54	391.7 Transportation Equipment	-	(45)	1,513			1,905			
55	392.7 Stores Equipment	-	-				-			
56	393.7 Tools, Shop & Garage Equipment	-	980	173	520		1,673			
57	394.7 Laboratory Equipment	-	165	3			168			
58	395.7 Power Operated Equipment	-	-				-			
59	396.7 Communication Equipment	-	86	85			171			
60	397.7 Miscellaneous Equipment	-	14				14			
61	398.7 Other Tangible Plant	3,773		(3,388)		(13)	372			
62										
63	TOTAL	175,502	9,451	1,104	(1,295)	8,569	437	193,768	32,269	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

Schedule: A-6
 Page 2 of 2
 Preparer: Kirsten Weeks

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(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 Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Plt							4	4	4	4	4	4	-	2
9	360.2 Collection Sewers - Force	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867	2,867
10	361.2 Collection Sewers - Gravity	58,664	58,664	58,664	58,664	58,664	58,664	58,664	58,664	59,071	59,173	59,173	59,173	59,173	58,852
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	926	926	926	926	926	926	926	926	926	926	926	926	926	926
19	355.3 Power Generation Equipment - Pumping Plt														
20	370.3 Receiving Wells														
21	371.3 Pumping Equipment		6,527	6,527	6,527	6,527	6,527	6,527	6,527	6,527	6,799	7,070	7,070	7,070	6,171
22	389.3 Other Plant & Misc. Equipment														
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Plt														
27	380.4 Treatment & Disposal Equipment	102,045	102,045	102,045	102,045	102,045	102,045	102,045	102,079	102,283	104,835	104,835	104,835	104,835	102,924
28	381.4 Plant Sewers														
29	382.4 Outfall Sewer Lines														
30	389.4 Other Plant & Misc. Equipment														
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights														
33	354.5 Structures & Improvements														
34	355.5 Power Generation Equipment														
35	371.5 Pumping Equipment														
36	374.5 Reuse Distribution Reservoirs														
37	380.5 Treatment & Disposal Equipment														
38	381.5 Plant Sewers														
39	389.5 Other Plant & Misc. Equipment														
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises														
42	353.6 Land & Land Rights														
43	354.6 Structures & Improvements														
44	355.6 Power Generation Equipment														
45	366.6 Reuse Services														
46	367.6 Reuse Meters & Meter Installations														
47	371.6 Pumping Equipment														
48	375.6 Reuse Transmission & Distribution System														
49	389.6 Other Plant & Miscellaneous Equipment														
50	GENERAL PLANT														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements														
53	390.7 Office Furniture & Equipment														
54	391.7 Transportation Equipment														
55	392.7 Stores Equipment														
56	393.7 Tools, Shop & Garage Equipment														
57	394.7 Laboratory Equipment														
58	395.7 Power Operated Equipment														
59	396.7 Communication Equipment														
60	397.7 Miscellaneous Equipment														
61	398.7 Other Tangible Plant	3,388.14	3,388.14	3,388.14	3,388.14	3,388.14	3,388.14	3,388.14	3,388.14	4,388.14	4,388.14	4,388.14	4,388.14	4,388.14	3,773
62															
63	TOTAL	167,877	174,404	174,404	174,404	174,404	174,404	174,408	174,442	176,053	178,979	179,250	179,250	179,246	175,502

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08

Schedule: A-7
 Page 1 of 1
 Preparer: Kirsten Weeks

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		N/A	N/A
2				
3	Plant in Service		-	-
4				
5	Land		-	-
6				
7	Accumulated Depreciation		-	-
8				
9	CIAC		-	-
10				
11	Accumulated Amortization of CIAC		-	-
12				
13	Advances for Construction			-
14				
15	Other (Explain)			-
16				
17	Total	-	-	-
18				
19				
20	WASTEWATER			
21				
22	Plant in Service		32,269	32,269
23				
24	Land		-	-
25				
26	Accumulated Depreciation		(11,311)	(11,311)
27				
28	CIAC		-	-
29				
30	Accumulated Amortization of CIAC		-	-
31				
32	Advances for Construction			-
33				
34	Other (Explain)			-
35				
36	Total	-	20,958	20,958
37				
38	Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14			
39	Recap Schedules: A-1, A-2			

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-8
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	302,186	46,834
2			
	Adjustments - To remove Allocation of Depreciation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(32,671)	(4,127)
3	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of Annual Report	(1,420)	
4	Adjustments - Rounding	1	
5			
6	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	288,096	42,707
7	Additions	24,735	5,634
8	Retirements	(7,155)	
9	Adjustments		(7,219)
10			
11	Balance 12/31/06	285,676	41,122
12	Additions	25,009	4,313
13	Retirements		
14	Adjustments	(33)	187
15			
16	Balance 12/31/07 (See note 2)	310,652	45,622
17	Additions	34,199	5,514
18	Retirements		
19	Adjustments	(7,428)	15,919
20	Adjustment - Rounding	1	
21			
22	Balance 12/31/08 (See notes 1, 2)	337,424	67,055
23	Depreciation of Organization Costs not included in above balance (see note 1)	(2,859)	(351)
24			
25	Adjustments (See note 2)	(3,965)	(17,517)
26			
27	Adjusted 12/31/08 Balance	330,600	49,187
28			
29	Notes:		
30	1. Above schedule includes Organization Depreciation not included in Schedule W-6(b) and S-6(b) of Annual Report		
31	2. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

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

Schedule: A-9
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments						(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)	(8) A3 - (B)1.(f)			
1	INTANGIBLE PLANT										
2	301.1 Organization	(2,883)			40	3,985		1,142			
3	302.1 Franchises	-			13			13			
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	52,001				(1,047)	1,702	52,656			
8	305.2 Collect. & Impound. Reservoirs	-						-			
9	306.2 Lake, River & Other Intakes	-						-			
10	307.2 Wells & Springs	13,021				(123)	921	13,819			
11	308.2 Infiltration Galleries & Tunnels	-						-			
12	309.2 Supply Mains	14				110	184	308			
13	310.2 Power Generation Equipment	-						-			
14	311.2 Pumping Equipment	-						-			
15	339.2 Other Plant & Misc. Equipment	-						-			
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	-						-			
18	304.3 Structures & Improvements	(1,789)				(12)	372	(1,429)			
19	310.3 Power Generation Equipment	-						-			
20	311.3 Pumping Equipment - WTP	54,856			125	(20,012)	5,513	40,482			
21	320.3 Water Treatment Equipment	13,118				(39)	1,490	14,569			
22	339.3 Other Plant & Misc. Equipment	-						-			
23	TRANSMISSION & DISTRIBUTION PLANT										
24	303.4 Land & Land Rights	-						-			
25	304.4 Structures & Improvements	-						-			
26	311.4 Electric Pumping Equipment - T&D	-						-			
27	330.4 Distr. Reservoirs & Standpipes	(15,612)				(4,966)	1,134	(19,444)			
28	331.4 Transm. & Distribution Mains	127,699			9	1,896	5,769	135,373			
29	333.4 Services	36,383			115	(186)	2,743	39,055			
30	334.4 Meters & Meter Installations	16,787			1,177	(2,380)	2,402	17,986			
31	335.4 Hydrants	11,812				(1,912)	464	10,364			
32	336.4 Backflow Prevention Devices	1				4	61	66			
33	339.4 Other Plant & Misc. Equipment	-						-			
34	GENERAL PLANT										
35	303.5 Land & Land Rights	-						-			
36	304.5 Structures & Improvements	4,649	(600)	(501)		(1)		3,547			
37	340.5 Office Furniture & Equipment	3,498	(451)	3,817		265	106	7,235			
38	341.5 Transportation Equipment	1,503	(194)	4,119				5,920			
39	342.5 Stores Equipment	-						-			
40	343.5 Tools, Shop & Garage Equipment	2,007	(259)	772	2,189	(38)	384	5,055			
41	344.5 Laboratory Equipment	612	(79)	17		84	74	708			
42	345.5 Power Operated Equipment	-						-			
43	346.5 Communication Equipment	676	(87)	501				1,090			
44	347.5 Miscellaneous Equipment	1	(0)			1	17	19			
45	348.5 Other Tangible Plant	(22,323)		22,323		(7,221)	(1,265)	(8,486)			
46											
47	TOTAL	296,031	(1,670)	31,048	3,668	(31,592)	22,071	492	320,048	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 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: Kirsten Weeks

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(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 Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(2,908)	(2,904)	(2,900)	(2,895)	(2,891)	(2,887)	(2,883)	(2,879)	(2,875)	(2,871)	(2,867)	(2,863)	(2,859)	(2,883)
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	50,941	51,117	51,294	51,471	51,648	51,825	52,001	52,178	52,355	52,532	52,709	52,885	53,062	52,001
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	12,437	12,535	12,632	12,729	12,826	12,924	13,021	13,118	13,215	13,313	13,410	13,507	13,605	13,021
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	6	13	19	25	32	38	45	14
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														-
18	304.3 Structures & Improvements	(1,971)	(1,941)	(1,911)	(1,880)	(1,850)	(1,819)	(1,789)	(1,759)	(1,728)	(1,698)	(1,667)	(1,637)	(1,607)	(1,789)
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	51,183	52,176	52,708	53,240	53,788	54,336	54,884	55,432	55,980	56,528	57,076	57,624	58,174	54,856
21	320.3 Water Treatment Equipment	12,365	12,491	12,616	12,742	12,867	12,992	13,118	13,243	13,369	13,494	13,619	13,745	13,870	13,118
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	(16,949)	(16,726)	(16,503)	(16,281)	(16,058)	(15,835)	(15,612)	(15,389)	(15,166)	(14,944)	(14,721)	(14,498)	(14,275)	(15,612)
28	331.4 Transm. & Distribution Mains	125,055	125,492	125,930	126,367	126,810	127,252	127,695	128,137	128,580	129,024	129,469	129,914	130,360	127,699
29	333.4 Services	35,008	35,237	35,466	35,695	35,924	36,153	36,382	36,611	36,840	37,070	37,300	37,530	37,766	36,383
30	334.4 Meters & Meter Installations	15,468	15,688	15,908	16,128	16,348	16,568	16,787	17,007	17,227	17,447	17,667	17,887	18,107	16,787
31	335.4 Hydrants	11,566	11,607	11,648	11,689	11,730	11,771	11,812	11,853	11,894	11,935	11,976	12,019	12,061	11,812
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	1	2	3	4	5	1
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														-
36	304.5 Structures & Improvements	4,611	1,826	1,826	4,553	4,567	4,575	4,636	4,803	4,817	6,437	6,003	5,877	5,902	4,649
37	340.5 Office Furniture & Equipment	1,954	(7,275)	(7,275)	1,725	2,081	2,416	5,837	6,180	7,248	8,242	7,324	8,172	8,847	3,498
38	341.5 Transportation Equipment	(101,169)	-	-	364	384	404	18,482	18,486	18,667	17,234	15,909	15,315	15,462	1,503
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	1,361	1,405	1,450	1,540	1,585	1,629	1,675	1,719	1,764	3,013	2,968	2,966	3,018	2,007
41	344.5 Laboratory Equipment	601	603	605	607	608	610	612	614	616	617	619	621	623	612
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	820	-	-	799	802	803	819	819	821	820	775	754	755	676
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	1	1	2	2	1
45	348.5 Other Tangible Plant	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)	(22,323)
46															
47	TOTAL	178,050	269,008	271,171	286,270	288,846	291,394	315,160	317,863	321,321	325,898	325,282	327,539	330,600	296,031
48															
49	Notes:														
50	1. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report														

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
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-10
Page 1 of 2
Preparer: Kirsten Weeks

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(5) Adjustments						(9) Adjusted Average	(10) Non-Used & Useful %	(11) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)	(7) A3 - (B)1.(e)	(8) A3 - (B)1.(f)			
1	INTANGIBLE PLANT										
2	351.1 Organization	(351)			6	351		6			
3	352.1 Franchises	-			2			2			
4	389.1 Other Plant & Misc. Equipment	-						-			
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	-						-			
7	354.2 Structures & Improvements	-						-			
8	355.2 Power Generation Equipment - Collection Pnt	-						-			
9	360.2 Collection Sewers - Force	(2,660)				2,097	20	(543)			
10	361.2 Collection Sewers - Gravity	26,977			(2,207)	7	1,316	26,093			
11	362.2 Special Collecting Structures	-						-			
12	363.2 Services to Customers	-				(2,114)	60	(2,054)			
13	364.2 Flow Measunnng Devices	-						-			
14	365.2 Flow Measuring Installations	-						-			
15	369.2 Other Plant & Misc. Equipment	-						-			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-						-			
18	354.3 Structures & Improvements	(1,085)			1	17	37	(1,030)			
19	355.3 Power Generation Equipment - Pumping Pnt	-						-			
20	370.3 Receiving Wells	-						-			
21	371.3 Pumping Equipment	64					118	393	575		
22	389.3 Other Plant & Misc. Equipment	-						-			
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights	-						-			
25	354.4 Structures & Improvements	-					5	120	125		
26	355.4 Power Generation Equipment - Treatment Pnt	-						-			
27	380.4 Treatment & Disposal Equipment	23,952				6,303	5,824	36,079	31.35%	11,311	
28	381.4 Plant Sewers	-						-			
29	382.4 Outfall Sewer Lines	-						-			
30	389.4 Other Plant & Misc. Equipment	-						-			
31	RECLAIMED WATER TREATMENT PLANT										
32	353.5 Land & Land Rights	-						-			
33	354.5 Structures & Improvements	-						-			
34	355.5 Power Generation Equipment	-						-			
35	371.5 Pumping Equipment	-						-			
36	374.5 Reuse Distribution Reservoirs	-						-			
37	380.5 Treatment & Disposal Equipment	-						-			
38	381.5 Plant Sewers	-						-			
39	389.5 Other Plant & Misc. Equipment	-						-			
40	RECLAIMED WATER DISTRIBUTION PLANT										
41	352.6 Franchises	-						-			
42	353.6 Land & Land Rights	-						-			
43	354.6 Structures & Improvements	-						-			
44	355.6 Power Generation Equipment	-						-			
45	366.6 Reuse Services	-						-			
46	367.6 Reuse Meters & Meter Installations	-						-			
47	371.6 Pumping Equipment	-						-			
48	375.6 Reuse Transmission & Distribution System	-						-			
49	369.6 Other Plant & Miscellaneous Equipment	-						-			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	-						-			
52	354.7 Structures & Improvements	-	600	(75)				525			
53	390.7 Office Furniture & Equipment	-	451	565		39	16	1,071			
54	391.7 Transportation Equipment	-	194	610				877			
55	392.7 Stores Equipment	-	-					-			
56	393.7 Tools, Shop & Garage Equipment	-	259	114	324	(6)	57	748			
57	394.7 Laboratory Equipment	-	79	2		12	11	104			
58	395.7 Power Operated Equipment	-	-					-			
59	396.7 Communication Equipment	-	87	74				161			
60	397.7 Miscellaneous Equipment	-	0				2	2			
61	398.7 Other Tangible Plant	-				(342)	99	(243)			
62											
63	TOTAL	46,897	1,670	1,290	(1,874)	6,487	7,955	73	62,498	11,311	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

Schedule: A-10
 Page 2 of 2
 Preparer: Kirsten Weeks

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(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	13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Plt														
9	360.2 Collection Sewers - Force	(2,708)	(2,700)	(2,692)	(2,684)	(2,676)	(2,668)	(2,660)	(2,652)	(2,644)	(2,636)	(2,628)	(2,620)	(2,612)	(2,660)
10	361.2 Collection Sewers - Gravity	26,326	26,434	26,543	26,651	26,760	26,868	26,977	27,085	27,193	27,303	27,412	27,522	27,631	26,977
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations														
15	389.2 Other Plant & Misc. Equipment														
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	(1,100)	(1,098)	(1,095)	(1,092)	(1,090)	(1,087)	(1,085)	(1,082)	(1,080)	(1,077)	(1,074)	(1,072)	(1,069)	(1,085)
19	355.3 Power Generation Equipment - Pumping Plt														
20	370.3 Receiving Wells														
21	371.3 Pumping Equipment		25	33	41	49	57	65	73	82	90	99	108	117	64
22	389.3 Other Plant & Misc. Equipment														
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Plt														
27	380.4 Treatment & Disposal Equipment	22,445	22,695	22,945	23,196	23,446	23,696	23,947	24,197	24,447	24,704	24,961	25,218	25,475	23,952
28	381.4 Plant Sewers														
29	382.4 Outfall Sewer Lines														
30	389.4 Other Plant & Misc. Equipment														
31	RECLAIMED WATER TREATMENT PLANT														
32	353.5 Land & Land Rights														
33	354.5 Structures & Improvements														
34	355.5 Power Generation Equipment														
35	371.5 Pumping Equipment														
36	374.5 Reuse Distribution Reservoirs														
37	380.5 Treatment & Disposal Equipment														
38	381.5 Plant Sewers														
39	389.5 Other Plant & Misc. Equipment														
40	RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6 Franchises														
42	353.6 Land & Land Rights														
43	354.6 Structures & Improvements														
44	355.6 Power Generation Equipment														
45	366.6 Reuse Services														
46	367.6 Reuse Meters & Meter Installations														
47	371.6 Pumping Equipment														
48	375.6 Reuse Transmission & Distribution System														
49	389.6 Other Plant & Miscellaneous Equipment														
50	GENERAL PLANT														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements														
53	390.7 Office Furniture & Equipment														
54	391.7 Transportation Equipment														
55	392.7 Stores Equipment														
56	393.7 Tools, Shop & Garage Equipment														
57	394.7 Laboratory Equipment														
58	395.7 Power Operated Equipment														
59	396.7 Communication Equipment														
60	397.7 Miscellaneous Equipment														
61	398.7 Other Tangible Plant												(1 67)	(3 34)	
62	TOTAL	44,611	45,005	45,383	45,760	46,138	46,515	46,893	47,270	47,648	48,033	48,419	48,803	49,187	46,897

Notes:

1. Above schedule includes Organization Depreciation not included in Schedule S-6(b) of Annual Report

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-11
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	152,914	3,600
2	Additions	1,750	-
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	154,664	3,600
7	Additions	3,150	3,600
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	157,814	7,200
12	Additions	-	-
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	157,814	7,200

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Kirsten Weeks

Recap Schedules: A-1, A-2

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) Adjustments	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	WATER					
2						
3	Plant Capacity Fees			-		
4						
5	Line/Main Extension Fees			-		
6						
7	Tapping & Meter Installation Fees	41,547	47,980	89,527		
8						
9	Contributed Lines	33,099		33,099		
10						
11	Other - Contributed Property	83,168	(47,980)	35,188		
12						
13						
14	Total	<u>157,814</u>	<u>-</u>	<u>157,814</u>		<u>-</u>
15						
16						
17	WASTEWATER					
18						
19	Plant Capacity Fees			-		
20						
21	Line/Main Extension Fees			-		
22						
23	Contributed Lines	-		-		
24						
25	Other - Tap Fees	6,750	450	7,200		
26						
27	Other - Contributed Property	450	(450)	-		
28						
29						
30	Total	<u>7,200</u>	<u>-</u>	<u>7,200</u>		<u>-</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: Kirsten Weeks

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

Line No.	(1) Description	(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 Bal
1	WATER														
2	CIAC-WTR.TRANS & DISTR MAINS	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
3	SUB-TOTAL MAINS	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099	33,099
4															
5	CIAC-WTR.STRUCT & IMPRV SRC SUPPLY	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476
6	CIAC-WTR.STRUCT & IMPRV (PUMP PLANT)														-
7	CIAC-WTR.STRUCT & IMPRV (WTR T P)	148	148	148	148	148	148	148	148	148	148	148	148	148	148
8	CIAC-WTR.WELLS & SPRINGS	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624	4,624
9	CIAC-WTR.ELECTRIC PUMP EQUIP	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347	12,347
10	CIAC-WTR.WATER TREATMENT EQPT	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205
11	CIAC-WTR.DIS RESV & STNDPIPES	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418	10,418
12	CIAC-WTR.HYDRANTS	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970	2,970
13	CIAC- OTHER TANGIBLE PLT WATER	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980	47,980
14	SUB-TOTAL CONTRIBUTED PROPERTY	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168	83,168
15															
16	CIAC-WTR.SERVICE LINES	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826
17	CIAC-WTR.METERS	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115
18	CIAC-WTR.METER INSTALLATIONS	156	156	156	156	156	156	156	156	156	156	156	156	156	156
19	CIAC-WATER-TAP	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300	23,300
20	CIAC-WTR.PLT MTR FEE	150	150	150	150	150	150	150	150	150	150	150	150	150	150
21	SUB-TOTAL TAPS & METERS	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547	41,547
22															
23	TOTAL	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814	157,814
24															
25															
26															
27	WASTEWATER														
28	CIAC-FORCE MAINS														-
29	CIAC-GRAVITY MAINS														-
30	CIAC-SWR MANHOLES														-
31	SUB-TOTAL MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	CIAC-STRUCT/IMPRV PUMP PLT LS														-
34	CIAC-STRCT/IMP GEN PLT	450	450	450	450	450	450	450	450	450	450	450	450	450	450
35	CIAC- TREAT/DISP EQUIP LAGOON														-
36	CIAC- TREAT/DISP EQUIP TRT PLT														-
37	SUB-TOTAL CONTRIBUTED PROPERTY	450	450	450	450	450	450	450	450	450	450	450	450	450	450
38															
39	CIAC-SWR SEWAGE SERVICE LINES														-
40	CIAC-SEWER-TAX	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750
41	SUB-TOTAL TAPS	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750
42															
43	CIAC-REUSE RES CAP FEE														-
44	SUB-TOTAL REUSE RES CAP FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45															
46	TOTAL	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200
47															

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-13
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	63,442	202
2	Additions	4,598	117
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	68,040	319
7	Additions	4,679	208
8	Retirements		
9	Adjustments		(3)
10			
11	Balance 12/31/07	72,719	524
12	Additions	4,700	236
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	77,419	760

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: A-14
 Page 1 of 2
 Preparer: Kirsten Weeks

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) Adjustments		(5) Adjusted Average	(6) Non-Used Useful %	(7) Non-Used Amount
			A3 - (E) 1.	A3 - (E) 2.			
1	WATER						
2							
3	Plant Capacity Fees				-		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	5,167	56,534	2,346	64,047		
8							
9	Contributed Lines	4,548	(311)	770	5,007		
10							
11	Other - Contributed Property	65,355	(58,199)	1,301	8,457		
12							
13							
14	Total	75,070	(1,976)	4,417	77,511	N/A	-
15							
16							
17	WASTEWATER						
18							
19	Plant Capacity Fees				-		
20							
21	Line/Main Extension Fees				-		
22							
23	Contributed Lines	-			-		
24							
25	Other - Tap Fees	503	36	180	719		
26							
27	Other - Contributed Property	140	(140)		-		
28							
29							
30	Total	643	(104)	180	719	N/A	-

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: A-14
 Page 2 of 2
 Preparer: Kirsten Weeks

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) Description	(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 Bal
1	WATER														
2	ACC AMORT TRANS & DISTR MAINS	4,100	4,175	4,250	4,324	4,399	4,473	4,548	4,622	4,697	4,771	4,846	4,920	4,995	4,548
3	TOTAL MAINS	4,100	4,175	4,250	4,324	4,399	4,473	4,548	4,622	4,697	4,771	4,846	4,920	4,995	4,548
4															
5	ACC AMORT-CIA-WATER														-
6	ACC AMORT-ORGANIZATION	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)	(2,234)
7	ACC AMORT STRUCT & IMPRV SRC	386	393	399	406	412	419	425	431	438	444	451	457	464	425
8	ACC AMORT STRUCT & IMPRV														-
9	ACC AMORT STRUCT & IMPRV - WTP	23	24	24	24	25	25	26	26	26	27	27	27	28	26
10	ACC AMORT WELLS & SPRINGS	770	783	796	809	822	834	847	860	873	886	899	912	924	847
11	ACC AMORT ELECTRIC PUMP EQUIP	3,087	3,138	3,190	3,241	3,293	3,344	3,396	3,447	3,499	3,550	3,601	3,653	3,704	3,396
12	ACC AMORT WATER TREATMENT EQPT	439	445	451	456	462	468	474	479	485	491	497	502	508	474
13	ACC AMORT DIS RESV & STNDPIPES	1,792	1,831	1,871	1,910	1,950	1,989	2,028	2,068	2,107	2,147	2,186	2,226	2,265	2,028
14	ACC AMORT HYDRANTS	330	335	341	346	351	357	362	368	373	379	384	390	395	362
15	ACC AMORT OTHER TANG PLT WATER	59,431	59,531	59,631	59,731	59,831	59,931	60,031	60,131	60,231	60,331	60,431	60,531	60,631	60,031
16	TOTAL CONTRIBUTED PROPERTY	64,024	64,246	64,469	64,689	64,912	65,133	65,355	65,576	65,798	66,021	66,242	66,464	66,685	65,355
17															
18	ACC AMORT SERVICE LINES	1,728	1,757	1,786	1,815	1,843	1,872	1,901	1,930	1,959	1,987	2,016	2,045	2,074	1,901
19	ACC AMORT METERS	1,028	1,046	1,063	1,080	1,097	1,114	1,131	1,148	1,166	1,183	1,200	1,217	1,234	1,131
20	ACC AMORT METER INSTALLATIONS	39	40	40	41	42	42	43	44	44	45	45	46	47	43
21	ACC AMORT WATER CIAC TAP	1,798	1,847	1,896	1,944	1,993	2,041	2,090	2,138	2,187	2,235	2,284	2,332	2,381	2,090
22	ACC AMORT WATER PLT METER FEE-NC	1	1	1	2	2	2	2	2	2	3	3	3	3	2
23	TOTAL TAPS & METERS	4,594	4,691	4,786	4,882	4,977	5,071	5,167	5,262	5,358	5,453	5,548	5,643	5,739	5,167
24															
25	TOTAL	72,718	73,112	73,505	73,895	74,288	74,677	75,070	75,460	75,853	76,245	76,636	77,027	77,419	75,070
26															
27															
28															
29	WASTEWATER														
30	ACC AMORT-SEWER FORCE MAINS														-
31	ACC AMORT-SEWER GRAVITY MAINS														-
32	ACC AMORT-SWR MANHOLES														-
33	SUB-TOTAL MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34															
35	ACC AMORT ORGANIZATION														-
36	ACC AMORT-SEWER-UNDISTRIB.														-
37	ACC AMORT-STRUCT/IMPRV PUMP PLT LS														-
38	ACC AMORT-STRUCT/IMP GEN PLT	134	135	136	137	138	139	140	141	142	143	144	144	145	140
39	ACC AMORT- TREAT/DISP EQUIP LAGOON														-
40	ACC AMORT- TREAT/DISP EQUIP TRT PLT														-
41	SUB-TOTAL CONTRIBUTED PROPERTY	134	135	136	137	138	139	140	141	142	143	144	144	145	140
42															
43	ACC AMORT SEWAGE SERVICE LINES														-
44	ACC AMORT SEWER TAP	390	409	428	447	465	484	503	522	540	559	578	597	615	503
45	TOTAL TAPS	390	409	428	447	465	484	503	522	540	559	578	597	615	503
46															
47	TOTAL	524	544	564	584	603	623	643	663	682	702	722	741	760	643

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-15
Page 1 of 1
Preparer: Kirsten Weeks

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
- 2 #031006-WS.
- 3
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08

Schedule: A-16
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Average Test Year Balance	
		Water	Wastewater
1	Balance	N/A	N/A
2	Additions		
3	Adjustments		
4			
5	Balance		
6	Additions		
7	Adjustments		
8			
9	Balance		
10	Additions		
11	Adjustments		
12			
13	Balance		
14	Additions		
15	Adjustments		
16			
17	Balance		
18			
19			
20	<u>TEST YEAR AVERAGE BALANCE</u>		
21			
22	Beginning Balance - 1/1/2008		
23	January		
24	February		
25	March		
26	April		
27	May		
28	June		
29	July		
30	August		
31	September		
32	October		
33	November		
34	Ending Balance - 12/31/08		
35			
36	Average Test Year Balance - 13 Months		

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08

Schedule: A-17
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedule: A-1, A-2

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

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			2,364,377
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,595
5	Miscellaneous current and accrued assets			20,635
6	Deferred Rate Case Expense			220,340
7	Miscellaneous Deferred Debits			106,206
8				
9	Less: Current and Accrued Liabilities and Credits			
10	Accounts Payable			(189,189)
11	Accrued Taxes			(63,990)
12	Accrued Interest			1,900
13	Miscellaneous Current and Accrued Liabilities and Credits			(132,777)
14				
15	Equals working capital (Balance Sheet Approach)			\$ 2,835,097
16				
17	Allocation to Marion County - Water & Sewer	\$ 157,348	\$ 23,248	
18				
19				
20	Allocation Methodology to UIF systems:	<u>12/31/08 ERCs</u>	<u>% of Total</u>	<u>Allocated Working Capital</u>
21	Marion County - Water	532.1	5.55%	\$ 157,348
22	Marion County - Wastewater	78.8	0.82%	\$ 23,248
23	Orange County - Water	303.5	3.17%	\$ 89,873
24	Pasco County - Water	3,013.3	31.45%	\$ 891,638
25	Pasco County - Wastewater	1,185.0	12.37%	\$ 350,701
26	Pinellas County - Water	433.3	4.52%	\$ 128,146
27	Seminole County - Water	2,630.5	27.45%	\$ 778,234
28	Seminole County - Wastewater	1,405.5	14.67%	\$ 415,909
29	TOTAL UIF	9,582.0	100.00%	\$ 2,835,097
30				
31				
32	<u>Interim Rates</u>			
33	Current and Accrued Assets:			
34	Cash			2,364,377
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,595
36	Miscellaneous current and accrued assets			20,635
37	Deferred Rate Case Expense			220,340
38	Miscellaneous Deferred Debits			106,206
39				
40	Less: Current and Accrued Liabilities			
41	Accounts Payable			(189,189)
42	Accrued Taxes			(63,990)
43	Accrued Interest			1,900
44	Miscellaneous Current and Accrued Liabilities			(132,777)
45				
46	Equals working capital (Balance Sheet Approach)			\$ 2,835,097
47				
48	Allocation to Marion County - Water & Sewer	\$ 157,348	\$ 23,248	
49				
50	Allocation Methodology to UIF systems:	<u>12/31/08 ERCs</u>	<u>% of Total</u>	<u>Working Capital</u>
51	Marion County - Water	532.1	5.55%	\$ 157,348
52	Marion County - Wastewater	78.8	0.82%	\$ 23,248
53	Orange County - Water	303.5	3.17%	\$ 89,873
54	Pasco County - Water	3,013.3	31.45%	\$ 891,638
55	Pasco County - Wastewater	1,185.0	12.37%	\$ 350,701
56	Pinellas County - Water	433.3	4.52%	\$ 128,146
57	Seminole County - Water	2,630.5	27.45%	\$ 778,234
58	Seminole County - Wastewater	1,405.5	14.67%	\$ 415,909
59	TOTAL UIF	9,582.0	100.00%	\$ 2,835,097

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08

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

Florida Public Service Commission

Schedule A-18
 Page 1 of 1
 Preparer: Kirsten Weeks

Line No.	(1) ASSETS	(2) Pnor 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 Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,489,281	16,171,619	16,177,326	17,530,222	17,554,679	17,568,639	14,940,742	15,233,575	15,198,629	14,086,392	13,783,357	13,998,073	14,017,519	15,365,389		15,365,389
2	Construction Work in Progress	1,854,522	814,577	825,815	29,863	31,080	32,054	29,419	29,149	30,179	21,336	20,026	7,855	4,239	286,932		286,932
3	Other Utility Plant Adjustments	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128		435,128
4	GROSS UTILITY PLANT	15,778,931	17,421,324	17,438,269	17,995,213	18,020,887	18,035,821	15,405,289	15,697,852	15,663,936	14,542,856	14,238,511	14,441,056	14,456,886	16,087,449		16,087,449
5	Less: Accumulated Depreciation	(3,920,015)	(5,376,941)	(5,440,886)	(5,456,521)	(5,528,858)	(5,600,759)	(3,516,117)	(3,565,012)	(3,584,836)	(3,252,575)	(3,245,670)	(3,283,904)	(3,334,535)	(4,238,971)		(4,238,971)
7	NET UTILITY PLANT	11,858,916	12,044,383	11,997,383	12,538,692	12,492,029	12,435,062	11,889,172	12,132,840	12,079,100	11,290,281	10,992,841	11,157,152	11,122,351	11,848,478		11,848,478
9	Cash	1,604,662	1,804,612	1,734,545	3,441,151	1,857,196	3,703,690	1,507,302	3,292,966	5,253,297	2,228,196	2,360,651	1,868,857	79,778	2,364,377		2,364,377
10	Accounts Receivable (net)	471,178	453,918	454,427	469,005	434,594	535,922	622,897	495,318	534,121	563,243	501,992	543,988	518,130	507,595		507,595
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	3,784,499	3,719,621	3,546,291	1,890,336	3,472,535	1,803,825	4,580,957	2,472,667	535,203	4,215,359	4,436,069	4,637,248	6,610,270	3,515,760		3,515,760
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	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635		20,635
20	TOTAL CURRENT ASSETS	5,880,974	5,998,786	5,755,898	5,821,127	5,784,960	6,064,072	6,731,791	6,281,586	6,343,256	7,027,433	7,319,347	7,070,728	7,228,813	6,408,367		6,408,367
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges																
25	Clearing Accounts																
26	Deferred Rate Case Expense (See Note 1)	546,411	536,803	527,195	518,005	508,865	500,223	496,243	486,636	477,028	467,420	457,812	448,204	311,842	483,284	(262,944)	220,340
27	Other Miscellaneous Deferred Debits (See Note 1)	111,565	101,425	98,269	102,665	99,466	96,631	88,055	84,599	81,542	83,316	79,423	71,280	67,854	89,699	16,507	106,206
28	Accum. Deferred Income Taxes																
30	TOTAL OTHER ASSETS	657,976	638,228	625,464	620,670	608,331	596,854	584,298	571,235	558,570	550,736	537,235	519,484	379,696	572,983	(246,437)	326,546
32	TOTAL ASSETS	18,397,866	18,681,397	18,378,745	18,990,489	18,885,320	19,095,988	19,205,261	18,985,661	18,980,926	18,868,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437)	18,583,390

Notes:
 1. See Schedule A-3, Working Capital Adjustments.

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08

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

Schedule A-19
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Bal.	(16) Adjustments	(17) Adjusted 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		200,000
2	Preferred Stock Issued																
3	Additional Paid in Capital	7,091,543	7,710,318	7,710,318	8,519,873	8,519,873	8,519,873	8,524,337	8,524,337	8,524,337	8,524,337	8,524,337	8,536,226	8,536,226	8,289,687		8,289,687
4	Retained Earnings	472,100	364,411	300,988	203,513	148,594	291,097	380,261	248,883	203,480	168,160	105,962	18,967	(38,976)	220,572		220,572
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,763,643	8,274,729	8,211,306	8,923,386	8,868,467	9,010,970	9,104,598	8,973,220	8,927,817	8,892,497	8,830,299	8,755,193	8,697,250	8,710,259		8,710,259
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	644,825	436,920	256,132	114,045	56,111	106,984	130,676	111,592	134,237	91,481	99,004	88,886	188,558	189,189		189,189
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	(291,441)	7,164,359
19	Customer Deposits	82,090	83,620	85,070	86,680	88,860	89,530	66,371	54,363	57,790	59,955	60,140	59,390	61,210	71,928		71,928
20	Accrued Taxes	68,599	68,886	15,145	36,714	58,385	81,207	102,295	51,528	72,419	42,202	84,464	74,954	75,071	63,990		63,990
21	Current Portion Long Term Debt																
22	Accrued Interest	(4,032)	(3,658)	(3,274)	(2,899)	(2,498)	(2,095)	(1,757)	(1,481)	(1,205)	(905)	(600)	(303)	3	(1,900)		(1,900)
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits (See Note 2)	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	48,247	132,777
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,331,812	8,126,098	7,893,403	7,774,870	7,741,188	7,815,956	7,837,915	7,756,332	7,803,571	7,733,063	7,783,338	7,783,257	7,865,172	7,863,537	(243,194)	7,620,343
27																	
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's (See Note 2)	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	(4,712)	98,171
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CR. & OPER. RESERVES	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	(4,712)	95,223
34																	
35	Contributions in Aid of Construction	3,070,808	3,070,808	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,071,226	3,071,351	3,071,351	3,070,966		3,070,966
36	Less: Accum. Amortization of CIAC	(2,061,460)	(2,068,063)	(2,074,665)	(2,081,268)	(2,087,871)	(2,094,474)	(2,101,077)	(2,107,680)	(2,114,283)	(2,120,886)	(2,127,490)	(2,134,094)	(2,140,698)	(2,101,078)		(2,101,078)
37																	
38	Accumulated Deferred Income Taxes (See Note 3)	1,193,128	1,177,890	1,177,890	1,192,680	1,192,725	1,192,725	1,193,014	1,192,978	1,193,010	1,192,965	1,192,115	1,191,722	1,137,850	1,186,208	1,469	1,187,677
39																	
40	Total Equity Capital and Liabilities	18,397,866	18,681,397	18,378,745	18,980,489	18,885,320	19,095,988	19,205,261	18,995,661	18,980,926	18,868,450	18,849,423	18,747,364	18,730,860	18,829,827	(246,437)	18,583,390

Notes:

1. See Schedule A-3, Working Capital Adjustments.

2. A adjustment to reflect the yearly amortization of \$2,355.96, not recorded on the books of UIF by error in 2007 & 2008.

3. ADIT thirteen months average adjustment of \$1,469 resulting from state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008. These two year-end amounts were not included in the 2007 and 2008 Annual Reports.

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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	169,225	11,279	180,504	17,722 (A)	198,226	B-4, B-3
2							
3	Operation & Maintenance	105,959	(7,756)	98,203	7,498 (B)	105,701	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	30,432	(7,253)	23,179	492 (C), (D)	23,671	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	17,285	(3,256)	14,029	797 (E)	14,826	B-15, B-3
10							
11	Provision for Income Taxes	-	10,297	10,297	3,362 (F)	13,659	C-1, B-3
12							
13	OPERATING EXPENSES	153,675	(7,968)	145,707	12,149	157,856	
14							
15	NET OPERATING INCOME	15,549	19,247	34,796	5,573	40,369	
16							
17							
18	RATE BASE	345,594	209,107	554,701		554,701	
19							
20							
21	RATE OF RETURN	4.50 %		6.27 %		7.28 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Kirsten Weeks

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	37,332	2,497	39,829	15,266 (A)	55,095	B-4, B-3
2							
3	Operation & Maintenance	18,425	13,019	31,444	1,110 (B)	32,554	B-6, B-3
4	Depreciation, net of CIAC Amort.	4,347	2,121	6,468	73 (C), (D)	6,541	B-14, B-3
5	Amortization	-	-	-	-	-	
6							
7	Taxes Other Than Income	-	2,936	2,936	687 (E)	3,623	B-15, B-3
8							
9	Provision for Income Taxes		(1,912)	(1,912)	5,040 (F)	3,128	C-1, B-3
10							
11	OPERATING EXPENSES	22,772	16,164	38,936	6,910	45,846	
12							
13	NET OPERATING INCOME	14,560	(13,668)	892	8,356	9,248	
14							
15							
16							
17							
18	RATE BASE	126,728	351	127,079		127,079	
19							
20							
21	RATE OF RETURN	11.49 %		0.70 %		7.28 %	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 4
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	Test Year Revenues		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4	169,225	37,332
6	Adjustment to remove Accrued Revenues per B4	1,098	658
7	Test Year Adjusted Revenues	170,323	37,989
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	180,504	39,829
12	Test Year Adjusted Revenues net of Accrual per above	170,323	37,989
13	Adjustment required to annualize revenues	10,181	1,839
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize a 7.28% rate of return	17,722	15,266
18			
19	Total Adjustments to Revenues	29,001	17,763
20			
21	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
22	(1) To allocate common expenses charged to water to wastewater		
23	601/701 Salaries & Wages - Employees	(2,802)	2,602
24	603/703 Salaries & Wages - Officers, Etc.	(446)	446
25	604/704 Employee Pensions & Benefits	(1,452)	1,452
26	620/720 Materials & Supplies	(369)	369
27	632/732 Contractual Services - Acct.	(83)	83
28	633/733 Contractual Services - Legal	(47)	47
29	635/735 Contractual Services - Testing	(20)	20
30	636/736 Contractual Services - Other	(1,529)	1,529
31	650/750 Transportation Expenses	(613)	613
32	659/759 Insurance - Other	(628)	628
33	660/760 Advertising Expense	(1)	1
34	667/767 Reg. Comm. Exp. - Other	(17)	17
35	670/770 Bad Debt Expense	(83)	83
36	675/775 Miscellaneous Expenses	(1,586)	1,586
37	Total Allocation to Wastewater	(9,476)	9,476
38			
39	(2) To correct parent companies allocations during the year based on ERCs	<u>Total W & WW</u>	
40	604/704 - Employee Pensions & Benefits	20	3
41	618/718 - Chemicals	49	6
42	620/720 - Materials	3,043	393
43	632/732 - Contractual Services - Acct.	17	2
44	633/733 - Contractual Services - Legal	826	107
45	636/736 - Contractual Services - Other	102	13
46	642/742 - Rental of Equipment	2	-
47	659/759 - Insurance - Other	181	23
48	666/766 - Regulatory Commission Expense - Rate Case Amort.	15,438	1,991
49	667/767 - Regulatory Commission Expense - Other	1,050	135
50	670/770 - Bad Debt Expense	12	2
51	675/775 - Miscellaneous Expenses	(114)	(15)
52	Total parent companies allocation correction	20,626	2,660

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 2 of 4
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(3) To adjust previous rate case amortization to allowed yearly amount		
2	Per Order No. PSC-07-0505-SC-WS		554
3	Per allocation adjustment in (2) above	13,447	1,991
4	666/766 - Regulatory Commission Expense - Rate Case Amort.	(13,447)	(1,437)
5			
6	(4) To correct allocations, annualize and increase salary and related expenses, and transportation expenses		
7			
8	601/701 Salary & Wages	5,796	832
9	603/703 Salary & Wages - Officers	(2,674)	(396)
10	604/704 - Employee Pensions & Benefits	(1,952)	(289)
11	650/750 Transportation Expense	(1,080)	(160)
12	Total Salary & Transportation allocation adjustment	90	(13)
13			
14	(5) 618/718 Chemicals		
15	To transfer to wastewater invoices charged to water expense	(2,333)	2,333
16	To remove and transfer charges pertaining to Seminole County	(375)	
17	To remove unvouchered invoice included in the G/L	(206)	
18	To correct the value of invoice incorrectly reflected in the G/L	25	
19	Total Chemical Adjustments	(2,889)	2,333
20			
21	<u>Pro-Forma Adjustments</u>		
22	(6) To include 18.38% allocation of transportation expense of \$5,565.51 for a vehicle currently being driven by an operator for Pennbrooke Utilities, Inc. and UIF - Marion County, water and wastewater systems	<u>Total W & WW</u>	
23			
24			
25	650/750 Transportation Expense - Pro Forma Adjustment	1,023	132
26			
27	(7) Amortization of Deferred Costs		
28	(a) Amortization of rate case expense per Schedule B-10	6,607	978
29	Adjustments for Deferred Costs - Pro Forma Adjustment	6,607	978
30			
31	Total Adjustments to O&M Expenses	(258)	14,129
32			
33	(C) <u>Adjustments to Depreciation Expense:</u>		
34	(1) To allocate common general depreciation expense from water to wastewater (See Schedules B13 & B14, column (3) for account breakdown)	(1,162)	1,162
35			
36			
37	(2) (a) To correct parent companies allocations during the year based on ERCs	(1,025)	(219)
38	(b) To adjust depreciation expense for vehicle usage by Marion County (See Schedules B13 & B14, column (4) for account breakdown)	(171)	(25)
39		(1,196)	(244)
40			
41	(3) To allocate common depreciation expenses from UIF Common Cost Centers (See Schedules B13 & B14, column (5) for account breakdown)	220	32
42			
43			
44	(4) To rollforward depreciation expense & correct depreciation rates (See Schedules B13 & B14, column (6) for account breakdown)	(4,829)	3,021
45			
46			
47	(5) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions	<u>Total W & WW</u>	
48	(a) Accounts 341.5 / 391.7 Transportation Equipment	565	73
49	To include 18.38% allocation of total depreciation expense of \$3,072.33 for a vehicle currently being driven by an operator for Pennbrooke Utilities, Inc. and UIF - Marion County, water and wastewater systems. (See Schedules B13 & B14, col (7).		
50			
51			
52	Total Pro Forma Adjustments	492	73
53			
54	(6) Adjust Depreciation Expense related to Non-Used & Useful Plant		
55	(a) Account 380.4 - See Schedule 14, column (10)		(1,794)
56	Adjustment to depreciation expense related to 31.35% Non-Used & Useful plant		
57	Total Non-Used & Useful Adjustments	-	(1,794)
58			
59	Total Adjustments to Depreciation Expenses	(6,475)	2,250

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 3 of 4
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(D) <u>Amortization of CIAC</u>		
2	(1) To rollforward amortization of CIAC & correct amortization rates		
3	CIAC - Water Treatment Equipment	(31)	
4	CIAC - Distribution Reservoirs & Standpipes	192	
5	CIAC - Transmission & Distribution Mains	125	
6	CIAC - Other Tangible Plant - Water	1,200	
7	CIAC - Water Tap	(1,199)	
8	CIAC - Water Plant Meter Fee	(1)	
9	CIAC - Structures & Improvements - General Sewer		11
10	CIAC - Sewer Tap		45
11	Total Adjustments to CIAC Amortization Expense	286	56
12			
13	(E) <u>Taxes Other Than Income (TOTI)</u>		
14	<u>Test Year Adjustments</u>		
15	(1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary	(17,285)	
16			
17			
18	(2) Payroll Taxes		
19		3,178	467
20	a. Allocation of P/R taxes per books to water & wastewater based on labor costs		
21			
22	b. Adjust Payroll Taxes for salary allocations / annualization / increase	(393)	(58)
23	Total Payroll Taxes Adjustment	2,785	409
24			
25	(3) Personal Property Tax		
26	a. Allocation of Marion County \$749.54 Personal Property Tax bill to water and wastewater based on Net Plant	562	187
27			
28			
29	b. Non-Used & Useful Plant Percentage	n/a	31.35%
30			
31	Decrease in personal property taxes associated with NU&U plan	-	(59)
32			
33	Total Personal Property Tax Adjustment	562	128
34			
35	(4) Real Estate Tax		
36	a. Allocation of Marion County Real Estate Taxes to water and wastewater based on property taxed	2,272	565
37			
38	b. Allocation of allocated taxes per books based on ERCs	114	17
39	c. Correction of allocated taxes per books	165	24
40	Total Real Estate Tax Adjustment	2,551	606
41			
42	(5) General & Other Taxes		
43	a. Allocation of per books amounts to water & wastewater based on ERCs	(5)	(1)
44	b. Correction to allocated taxes per books	13	2
45	Total General Other Taxes Adjustment	8	1
46			
47	(6) Regulatory Assessment Fees (RAF)		
48	a. Calculate RAFs based on Adjusted Test Year Revenues		
49	Test Year Adjusted Revenues	170,323	37,989
50	b. Calculate RAFs for Annualized Revenues		
51	Adjustment to Annualize Revenues	10,181	1,839
52	Total Test Year Adjusted Revenues	180,504	39,829
53	RAF Rate	4.5%	4.5%
54	Adjusted Test Year RAF	8,123	1,792
55			
56	Total Test Year Adjustments to TOTI	(3,256)	2,936

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 4 of 4
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	Pro Forma Adjustments		
2	(7) Regulatory Assessment Fees (RAF)		
3	a. Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	17,722	15,266
5	RAF Rate	4.5%	4.5%
6	Pro Forma Adjustment to RAF	797	687
7			
8	Total Adjustments to TOTI	(2,459)	3,623
9			
10	(F) <u>Provision for Income Taxes</u>		
11	(1) To calculate adjusted taxes prior to revenue increase	10,297	(1,912)
12			
13	(2) To calculate additional taxes due to requested revenue adjustments	3,362	5,040
14			
15	Total Adjustments to Provision for Income Taxes	13,659	3,128

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	152,979	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	16,254	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	23,789
8	462.2 Private Fire Protection		522.2 Measured - Commercial	14,096
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	Accrued Water Revenues	(1,098)	524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>168,135</u>	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	(658)
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>37,227</u>
17	470 Forfeited Discounts		OTHER SEWER REVENUES	
18	471 Misc. Service Revenues	620	530 Guaranteed Revenues	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues	470	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	105
24			541 Measured Re-Use Revenues	
25	TOTAL OTHER WATER REVENUES	<u>1,090</u>		
26			TOTAL OTHER SEWER REVENUES	<u>105</u>
27				
28	TOTAL WATER OPERATING REVENUES	<u>169,225</u>	TOTAL SEWER OPERATING REVENUES	<u>37,332</u>
29				
30				
31				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: B-6

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

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: Kirsten Weeks

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) Subtotal Annual	(15) Allocation to Sewer	(16) Total Water	(17) Other Test Year Adj.	(18) Adjusted Test Year	(19) Pro Forma Adj.	(20) Adjusted Total
1	601 Salaries & Wages - Employees	629	553	1,684	1,660	1,678	640	1,710	1,539	2,985	2,751	2,128	2,213	20,170	(2,602)	17,568	5,796	23,364		23,364
2	603 Salaries & Wages - Officers, Etc.	-	-	1,126	433	222	232	233	231	232	253	244	253	3,459	(446)	3,013	(2,674)	339		339
3	604 Employee Pensions & Benefits	-	-	3,030	775	1,048	776	908	1,004	922	920	792	1,080	11,255	(1,452)	9,803	(1,935)	7,868		7,868
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
5	615 Purchased Power	-	1,358	1,272	1,290	1,625	-	-	3,035	1,074	1,564	1,986	2,679	15,883	-	15,883	-	15,883		15,883
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	618 Chemicals	200	588	181	219	331	466	550	686	-	325	581	275	4,402	-	4,402	(2,846)	1,556		1,556
8	620 Materials & Supplies	-	-	644	288	235	620	761	171	291	275	121	144	3,550	(369)	3,181	2,650	5,831		5,831
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	3	(3)	-	-	-	-	-		-
10	632 Contractual Services - Acct.	-	-	260	56	(155)	92	59	59	187	58	132	(108)	640	(83)	557	15	572		572
11	633 Contractual Services - Legal	-	-	134	(2)	59	9	24	22	20	69	4	23	362	(47)	315	719	1,034		1,034
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
13	635 Contractual Services - Testing	-	-	-	305	240	240	140	230	-	298	80	175	1,708	(20)	1,688	-	1,688		1,688
14	636 Contractual Services - Other	-	688	1,214	554	284	615	922	618	297	4,954	644	1,063	11,853	(1,529)	10,324	89	10,413		10,413
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	642 Rental of Equipment	-	-	28	-	-	-	-	-	(30)	-	-	-	(2)	-	(2)	2	-		-
17	650 Transportation Expenses	-	-	1,168	1,002	354	117	467	382	426	331	264	243	4,754	(613)	4,141	(1,080)	3,061	891	3,952
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
21	659 Insurance - Other	-	-	1,370	336	378	526	512	535	423	(104)	312	583	4,871	(628)	4,243	158	4,401		4,401
22	660 Advertising Expense	-	-	-	-	-	-	-	2	-	-	-	2	4	(1)	3	-	3		3
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,607	6,607
24	667 Reg. Comm. Exp. - Other	-	-	22	82	9	22	-	-	-	-	-	-	135	(17)	118	915	1,033		1,033
25	670 Bad Debt Expense	-	25	166	1	75	12	-	2	1,493	(1,479)	2	345	642	(83)	559	10	569		569
26	675 Miscellaneous Expenses	1,870	1,449	165	2,070	2,975	4,290	1,701	542	1,372	2,333	900	2,606	22,273	(1,586)	20,687	(99)	20,588		20,588
27																				
28	TOTAL	2,699	4,661	12,464	8,069	9,358	8,657	7,987	9,058	9,692	12,548	8,193	11,573	105,959	(9,476)	96,483	1,720	98,203	7,488	105,701
29																				
30	Note that the sum of the water and wastewater Operation & Maintenance (O&M) Expenses for the test year, prior to adjustments, is the same as the sum of the O&M															Per MFRs Water	96,483		Per Annual Report - Water	94,921
31	expenses per the 2008 Annual Report. The individual water and wastewater totals per the MFRs do differ from the individual water and wastewater totals from the Annual															Per MFRs Sewer	27,901		Per Annual Report - Sewer	29,463
32	Report due to different allocation methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.															Total	124,384		Total	124,384

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Subtotal Annual	Allocation from Water	Total Sewer	Other Test Year Adj.	Adjusted Test Year	Pro Forma Adj.	Adjusted Total	
1	701 Salaries & Wages - Employees													-	2,602	2,602	832	3,434		3,434	
2	703 Salaries & Wages - Officers, Etc.													-	446	446	(396)	50		50	
3	704 Employee Pensions & Benefits													-	1,452	1,452	(286)	1,166		1,166	
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	711 Sludge Removal Expense	-	923	923	-	-	923	-	-	1,065	-	-	1,065	4,899	-	4,899	-	4,899		4,899	
6	715 Purchased Power	32	726	809	762	704	-	2,862	557	551	832	844	948	9,627	-	9,627	-	9,627		9,627	
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,339	2,339		2,339	
9	720 Materials & Supplies	-	-	-	-	166	489	253	-	(1)	415	-	-	1,322	389	1,691	393	2,084		2,084	
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	83	83	-	85		85	
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	47	47	107	154		154	
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	735 Contractual Services - Testing	-	327	-	-	312	-	225	120	-	405	120	120	1,629	20	1,649	-	1,649		1,649	
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,529	1,529	13	1,542		1,542	
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	613	613	(160)	453	132	585	
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	628	628	23	651		651	
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	1		1	
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	554	554	978	1,532	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	17	17	135	152		152	
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	83	83	2	85		85	
27	775 Miscellaneous Expenses	81	-	185	-	210	3	81	234	3,569	(3,488)	-	73	948	1,586	2,534	(15)	2,519		2,519	
28																					
29	TOTAL	113	1,976	1,917	762	1,392	1,415	3,421	911	5,184	(1,836)	964	2,206	18,425	9,476	27,901	3,543	31,444	1,110	32,554	

31 Note that the sum of the water and wastewater Operation & Maintenance (O&M) Expenses for the test year, prior to adjustments, is the same as the sum of the O&M expenses per
 32 the 2008 Annual Report. The individual water and wastewater totals per the MFRs do differ from the individual water and wastewater totals from the Annual Report due to different
 33 allocation methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.

Per MFRs Water	96,483	Per Annual Report - Water	94,921
Per MFRs Sewer	27,901	Per Annual Report - Sewer	29,463
Total	124,384	Total	124,384

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090482-WS
 Test Year Ended: 12/31/08

Schedule: B-7
 Page 1 of 1
 Preparer: Kirsten Weeks

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 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 Salaries & Wages - Employees	\$ 20,533	20,170	3,194	23,364	2,831	13.79 %	Please see Note 1 on schedule B-8; pp 2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	3,459	(3,120)	339	339	100.00 %	Please see Note 1 on schedule B-8; pp 2 of 2.
3	604 Employee Pensions & Benefits	5,638	11,265	(3,387)	7,868	2,230	39.55 %	The number of employees and available positions increased over the past 5 years, as well as the associated health costs for those employees.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	11,586	15,883	-	15,883	4,297	37.09 %	An increase in the unit cost per kwh over time has caused purchased power expense to increase. There was no significant change in the treatment plant's pumping equipment, its use or in water production beyond a normal annual variance.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	2,536	4,402	(2,846)	1,556	(980)	(38.65) %	Since the amounts being compared are small, any change will result in a very large percentage increase. The decrease in expense is not material, within a reasonable yearly variance, and not out of the ordinary.
8	620 Materials & Supplies	3,049	3,550	2,281	5,831	2,782	91.24 %	Please see Note 2 on schedule B-8; pp 2 of 2.
9	631 Contractual Services - Engr.	42	-	-	-	(42)	(100.00) %	There was no use of engineering services during the test year for non-capitalized expenditures.
10	632 Contractual Services - Acct.	583	640	(68)	572	(11)	(1.89) %	Under the benchmark, not significant.
11	633 Contractual Services - Legal	618	362	672	1,034	416	67.31 %	Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 5 hours of legal services used during the test year.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	2,382	1,708	(20)	1,688	(694)	(29.14) %	Since the amounts being compared are small, any change will result in a very large percentage increase. The decrease is not material, within a reasonable yearly variance, and not out of the ordinary.
14	636 Contractual Services - Other	4,567	11,853	(1,440)	10,413	5,846	128.01 %	The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	(2)	2	-	-	%	
17	650 Transportation Expenses	4,957	4,754	(1,693)	3,061	(1,896)	(38.25) %	The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly fuel costs. Yet, through efficient operation of the utility, the test year expense decreased.
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	-	-	-	-	%	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	3,019	4,871	(470)	4,401	1,382	45.78 %	Insurance costs have increased over time at a much higher pace than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
22	660 Advertising Expense	-	4	(1)	3	3	100.00 %	This amount was erroneously booked to Advertising expense and should have been included in the Miscellaneous expense account. The dollar amount is insignificant.
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	%	
24	667 Reg. Comm. Exp. - Other	-	135	898	1,033	1,033	100.00 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The increase is not material, within a reasonable yearly variance, and not out of the ordinary.
25	670 Bad Debt Expense	(721)	642	(73)	569	1,290	(178.92) %	Bad debt expenses decreased due to a decrease in uncollectible accounts in Marion County customers in the test year. However, it is reasonable to expect bad debt expense will increase in subsequent years.
26	675 Miscellaneous Expenses	13,646	22,273	(1,685)	20,588	6,942	50.87 %	Please see Note 2 on schedule B-8; pp 2 of 2.
27	TOTAL	72,435	105,959	(7,766)	98,203	25,768	35.57 %	
28								
29	Total Customers (ERC's)	558.2			532.1	(26)	(4.68) %	
30								
31	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
32								
33	Benchmark Index: Increase in Customer ERC's					0.9532		
34	Increase in CPI					1.1681		
35								
36						1.1144		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090482-WS
 Test Year Ended: 12/31/08

Schedule: B-8
 Page 1 of 2
 Preparer: Kirsten Weeks

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 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 2,605	-	3,434	3,434	829	31.82 %	Please see Note 1 on schedule B-8; pp 2 of 2.
2	703 Salaries & Wages - Officers, Etc.	-	-	50	50	50	100.00 %	Please see Note 1 on schedule B-8; pp 2 of 2.
3	704 Employee Pensions & Benefits	716	-	1,166	1,166	450	62.85 %	The number of employees and available positions increased over the past 5 years, as well as the associated health costs for those employees.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	10,088	4,899	-	4,899	(5,189)	(51.44) %	Sludge removal expense dropped significantly after we started using a polymer to enhance the dewatering process. This reflects the utility's ongoing effort to improve operational efficiency.
6	715 Purchased Power	5,383	9,627	-	9,627	4,244	78.84 %	An increase in the unit cost per kwh over time has caused purchased power expense to increase. There was no significant change in the treatment plant's equipment in use or in the treated flow.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	903	-	2,339	2,339	1,436	159.03 %	Chemical costs have increased due to the increased amount of polymer used to reduce the sludge hauling expense.
9	720 Materials & Supplies	1,489	1,322	762	2,084	595	39.96 %	Please see Note 2 on schedule B-8; pp 2 of 2.
10	731 Contractual Services - Engr.	5	-	-	-	(5)	(100.00) %	There was no use of engineering services during the test year for non-capitalized expenditures.
11	732 Contractual Services - Acct.	74	-	85	85	11	14.86 %	Under the Threshold
12	733 Contractual Services - Legal	78	-	154	154	76	97.44 %	Hourly fees have increased since the last rate case. However, the expense reflects less than 2 hours of legal services used during the test year.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	717	1,629	20	1,649	932	129.99 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The decrease is not material, within a reasonable yearly variance, and not out of the ordinary.
15	736 Contractual Services - Other	104	-	1,542	1,542	1,438	1,382.69 %	The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	-	-	-	%	
18	750 Transportation Expenses	629	-	453	453	(176)	(27.98) %	Under the Threshold
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	-	-	-	-	%	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	383	-	651	651	268	69.97 %	Insurance costs have increased over time at a much higher pace than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
23	760 Advertising Expense	-	-	1	1	1	100.00 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The decrease is not material, within a reasonable yearly variance, and not out of the ordinary.
24	766 Reg. Comm. Exp. - Rate Case Amort.	554	-	554	554	-	%	
25	767 Reg. Comm. Exp. - Other	-	-	152	152	152	100.00 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The increase is not material, within a reasonable yearly variance, and not out of the ordinary.
26	770 Bad Debt Expense	83	-	85	85	2	2.41 %	Under the Threshold
27	775 Miscellaneous Expenses	2,569	848	1,571	2,519	(50)	(1.85) %	Please see Note 2 on schedule B-8; pp 2 of 2.
28								
29	TOTAL	\$ 26,380	\$ 18,425	\$ 13,019	\$ 31,444	\$ 5,064	19.20 %	
30								
31	Total Customers (ERC's)	70.8			78.8	8	11.30 %	
32								
33	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.1130		
36	Increase in CPI					1.1691		
37								
38						1.3012		

Operation & Maintenance Expense Comparison - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08

Schedule: B-8
 Page 2 of 2
 Preparer: Kirsten Weeks

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) TY 12/31/05	(3) TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of							
2	accounts according to the NARUC Chart of Accounts.							
3								
4	Note 1: From Water	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
5	601 Salaries & Wages - Employees	20,533	20,170	3,194	23,364	2,831	13.79%	
6	603 Salaries & Wages - Officers, Etc.	-	3,459	(3,120)	339	339	100%	
7	Total	20,533	23,629	74	23,703	3,170	15.44%	See Grand Total
8								
9	Note 1: From Sewer	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
10	701 Salaries & Wages - Employees	2,605	-	3,434	3,434	829	31.82%	
11	703 Salaries & Wages - Officers, Etc.	-	-	50	50	50	100%	
12	Total	2,605	-	3,484	3,484	879	33.74%	See Grand Total
13								
14	Note 1: Combined (Water & Sewer)	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
15	Total From Water	20,533	23,629	74	23,703	3,170	15.44%	
16	Total From Sewer	2,605	-	3,484	3,484	879	33.74%	
17	Grand Total	23,138	23,629	3,558	27,187	4,049	17.50%	The number of employees and available positions have increased over the past 5 years, as well as the associated cost of living increases with those employees.
18								
19	Note 2 - In order to compare accounts 620&675 and 720&775, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of							
20	accounts according to the NARUC Chart of Accounts.							
21								
22	Note 2: From Water	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	<u>Explanation</u>
23	620 Materials & Supplies	3,049	3,550	2,281	5,831	2,782	91.24 %	
24	675 Miscellaneous Expenses	13,646	22,273	(1,685)	20,588	6,942	50.87 %	
25	Total from Water	16,695	25,823	596	26,419	9,724	58.24 %	See Grand Total
26								
27	Note 2 - From Sewer	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	<u>Explanation</u>
28	720 Materials & Supplies	1,489	1,322	762	2,084	595	39.96 %	
29	775 Miscellaneous Expenses	2,569	948	1,571	2,519	(50)	(1.95) %	
30	Total from Sewer	4,058	2,270	2,333	4,603	545	13.43 %	See Grand Total
31								
32	Note 2: Combined (Water & Sewer)	<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>Difference</u>	<u>Difference</u>	
33	Total From Water	16,695	25,823	596	26,419	9,724	58.24	
34	Total From Sewer	4,058	2,270	2,333	4,603	545	13.43	
35	Grand Total	20,753	28,093	2,929	31,022	10,269	49.48%	Office supplies, office utilities, office maintenance and miscellaneous expenses have all increased substantially due to the effect of inflation, as well as the associated costs with developing and maintaining the Company's website. The website provides near real time consumer information such as boil water advisories, Consumer Confidence Reports, points of contact for information, and bill payment options. Operators have had to adjust to increases in mandated regulatory requirements by utilizing new technology.

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

Schedule: B-9
 Page 1 of 1
 Preparer: Kirsten Weeks

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) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service	4,084	Meter reading services; Maintenance and repair activities to water mains
2	Computer Maintenance	Arlington Computer Products, Inc.; Ashwood Computer Co; AT&T; Bandwith.com, Inc.; Black Box Corporation; CDW Computer Centers, Inc.; Corporate Express Imaging & Co.; Convad Communications; Express Data Service; Hughes Network System; IP Soft; M. Schuster; Oracle USA, Inc.; RCM Data Corporation; Securetec; Sensus Technologies, Inc.; Vanguard Archives, Inc.; Webex Communications; Whitelight Group LLC; Xerox Corporation	2,507	Maintaining all company servers; Server updates; Maintaining server environment; Repairs and maintenance to all products beyond company capabilities; Updates to accounting, billing and fixed asset systems;
3	Computer Amortization & Program Cost	Ashwood Computer Co., Microsoft	78	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crosssett; Steven M. Lubertozzi; MPINET; Webex Communications	47	Internet Services
5	Accounting Studies	WSC Personnel	8	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	361	Audit Services
7	Employment Finders Fees	Garelli Wong	291	Temporary Employment Services
8	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcneese, Wallace & Nurick; Moore Carney Ryan & Lattanzi LLP; Rose, Sundstrom & Bentley; Squire, Sanders & Dempsey LLP; Troutman Sanders LLP; Vorys, Sater, Seymour & Pease LLP; Wildman, Harrold, Allen & Dixon LLP; Winston & Strawn; Butler, Pappas, Weihmuller, Katz	362	Various Legal Issues
9	Payroll Services	Automatic Data Processing, Inc.	156	Payroll Services
10	Tax Return Review	PriceWaterhouseCoopers, LLC.	269	Tax Return
11	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	652	Permanent Employment
12	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pimie, Inc.; US Bank Trust National Association; Whitelight Group LLC	267	
13	Total		<u>\$ 9,082</u>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08

Schedule: B-10
 Page 1 of 1
 Preparer: Kirsten Weeks

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	Estimated Hours	Total Estimate of Charges by Firm*	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	100.00	20,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	-	-	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	1,400.00	210,250	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	300.00	135.00	40,500	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	330.00	135.00	44,550	Legal Fees
6	M&R Consultants	Frank Seidman	145.00	135.00	19,790	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Ciecierski, Daniel	29.00	350.00	10,150	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Casados, Jim	62.00	40.00	2,480	Billing Analyst, Implementation of Rates
10	Water Service Corp.	DiPasquale, Susan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Durham, Rick	106.24	20.00	2,125	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick	33.92	350.00	11,872	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Gongre, Bryan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Granite, Deborah	33.00	40.00	1,320	Billing Analyst, Implementation of Rates
15	Water Service Corp.	Hanks, Peggy	33.92	10.00	339	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Hoy, John	114.00	80.00	9,120	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Krugler, Adrienne	40.00	10.00	400	Billing Analyst, Implementation of Rates
18	Water Service Corp.	Marzouk, Michelle	15.00	40.00	600	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Nedved, Spencer	27.00	500.00	13,500	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Povich, Erin	39.00	500.00	19,500	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Schiopu, Mircea	22.00	40.00	880	Customer Notices, Mailings, etc.
22	Water Service Corp.	Vairie, Lawanda	23.00	200.00	4,600	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Weeks, Kirsten	49.00	400.00	19,600	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Williams, John III	57.00	50.00	2,850	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a	16,864	Customer notices, postage
26	Water Service Corp.		n/a	n/a	2,016	Customer notices, stock
27	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
28	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
29	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
30	Water Service Corp.		n/a	n/a	-	Printing Services, copies
31	Water Service Corp.		n/a	n/a	-	Temp Services
32	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
33						
34	Estimate Through:				\$ 475,898	
35	<input checked="" type="checkbox"/> PAA					
36	<input type="checkbox"/> Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41		(A)	(B)	(C)		
42		Water	Wastewater	Total		
43	Total projected rate case expense	343,325	132,573	475,898		
44	Annual Amortization - All UIF systems	85,831	33,143	118,975		
45						
46	Annual Amortization - Marion County	6,607	978	7,585		
47						
48						
49	Method of allocation between UIF systems (based on ERC counts 12/31/08):					
50	Total Customers - UIF	6,912.7	2,669.3	9,582.0		
51	Total Customers - Marion County	532.1	78.8	610.9		
52	Percentage of customers	7.70%	2.95%	6.38%		
53						
54	Method of allocation for the county between water and wastewater (based on ERC counts 12/31/08):					
55	Total Customers - County	532.1	78.8	610.9		
56	Percentage of customers	87.10%	12.90%	100.00%		
57						

* Charges are calculated based on the total amount of estimated charges for the entire company and allocated among the five counties based on their ERCs. See chart below.

County	Water	Wastewater	Total ERCs
Marion	532.1	78.8	610.9
Orange	303.5	-	303.5
Pasco	3,013.3	1,185.0	4,198.3
Pinellas	433.3	-	433.3
Seminole	2,630.5	1,405.5	4,036.0
TOTAL	6,912.7	2,669.3	9,582.0

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

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Test Year Ended: 12/31/08**

**Schedule: B-11
Page 1 of 1
Preparer: Kirsten Weeks**

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	TANK MAINT (WTR)	As needed	962	5 years	192.44
2	TANK MAINT (WTR)	As needed	7,210	5 years	1,442.09
3	DEF CHGS-TANK MAINT&REP WTR	As needed	18	5 years	3.52
4	HURRICANE DEF	As needed	3,755	5 years	750.96

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Historical [x] Projected []

Schedule B-12
 Page 1 of 11
 Preparer: Erin Povich

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. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida,
 Marion County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$1,075	518,994	\$520,069	936	139
3	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	\$307	150,473	150,780	267	40
4	601/603/701/703	Salaries	0.14%	99.86%	100.00%	ERC	\$2,092	\$1,507,111	\$1,509,204	1,822	270
5	604/704	Employee Benefits	0.20%	99.80%	100.00%	ERC	\$2,958	1,450,599	1,453,556	2,576	382
6	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$599	293,924	294,523	522	77
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.20%	99.80%	100.00%	ERC	\$259	127,241	127,500	226	33
9	633/733	Contractual Services - Legal	0.20%	99.80%	100.00%	ERC	\$12	5,937	5,949	11	2
10	636/736	Contractual Services - Other	0.20%	99.80%	100.00%	ERC	\$821	402,857	403,678	715	106
11	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	(\$2)	(1,119)	(1,121)	(2)	(0)
12	670/770	Bad Debt Expense	0.20%	99.80%	100.00%	ERC	\$1	588	589	1	0
13	675/775	Miscellaneous Expenses	0.20%	99.80%	100.00%	ERC	\$965	473,435	474,401	841	125
14	659/759	Other Insurance	0.20%	99.80%	100.00%	ERC	\$1,370	671,860	673,230	1,193	177
							\$10,458	\$5,601,899	\$5,612,357	9,109	1,349
Water Service Corp. Allocated RVP Expenses:											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.57%	99.43%	100.00%	ERC	\$397	69,191	69,588	346	51
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 397	\$ 69,191	\$ 69,588	346	51
Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	0.73%	99.27%	100.00%	ERC	\$0	\$23	\$23	0	0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.73%	99.27%	100.00%	ERC	\$69	9,440	9,510	60	9
38	604/704	Employee Benefits	0.73%	99.27%	100.00%	ERC	\$74	10,093	10,167	64	10
39	620/720	Materials and Supplies	0.73%	99.27%	100.00%	ERC	\$54	7,346	7,399.84	47	7
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.73%	99.27%	100.00%	ERC	\$47	6,434	6,481	41	6
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.73%	99.27%	100.00%	ERC	\$226	30,887	31,113	197	29
							\$ 470	\$ 64,224	\$ 64,694	410	61
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	0.72%	99.28%	100.00%	ERC	\$20	\$2,796	\$2,816	18	3
50	408	Taxes Other than Income	0.73%	99.27%	100.00%	ERC	\$699	95,586	96,285	608	90
51	601/603/701/703	Salaries	0.73%	99.27%	100.00%	ERC	(\$52)	(7,177)	(7,230)	(46)	(7)
52	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	1.26%	98.74%	100.00%	ERC	\$35	2,750	2,785	31	5
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.73%	99.27%	100.00%	ERC	\$122	16,701	16,823	106	16
57	636/736	Contractual Services - Other	0.72%	99.28%	100.00%	ERC	\$1	95	96	1	0
58	642/742	Rental Equipment	0.73%	99.27%	100.00%	ERC	\$28	3,798	3,826	24	4
59	650/750	Transportation Expense	0.73%	99.27%	100.00%	ERC	\$1,170	160,161	161,331	1,019	151
60	667/767	Reg. Commission Exp. - Other	0.73%	99.27%	100.00%	ERC	\$22	2,948	2,970	19	3
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.73%	99.27%	100.00%	ERC	\$17	2,362	2,379	15	2
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 2,061	\$ 280,019	\$282,081	1,795	266

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
 Page 2 of 11
 Preparer: Erin Povich

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. Provide a description of all systems other than water and sewer.

Utilities, Inc. of Florida:
 Marion County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2008				
			Utilities, Inc. of Florida		Total		Amounts Allocated		Total	87.10% Water	12.90% Sewer
			Marion County	Other Companies/Systems			Utilities, Inc. of Florida Marion County	Other Companies/Systems			
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$312	149,521	\$149,833	272	40
3	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	\$57	27,607	27,663	49	7
4	601/603/701/703	Salaries	0.18%	99.82%	100.00%	ERC	\$971	535,844	536,815	846	125
5	604/704	Employee Benefits	0.20%	99.80%	100.00%	ERC	\$773	377,104	377,877	673	100
6	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$277	135,390	135,667	242	36
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.20%	99.80%	100.00%	ERC	\$56	27,444	27,500	49	7
9	633/733	Contractual Services - Legal	0.20%	99.80%	100.00%	ERC	\$17	8,501	8,518	15	2
10	636/736	Contractual Services - Other	0.20%	99.80%	100.00%	ERC	\$144	70,297	70,441	125	19
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.21%	99.79%	100.00%	ERC	\$1	379	380	1	0
13	675/775	Miscellaneous Expenses	0.20%	99.80%	100.00%	ERC	\$183	89,439	89,623	160	24
14	659/759	Other Insurance	0.20%	99.80%	100.00%	ERC	\$336	163,900	164,236	293	43
15							\$3,128	\$1,585,424	\$1,588,552	2,724	403
Water Service Corp. Allocated RVP Expense:											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	0	0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.57%	99.43%	100.00%	ERC	\$133	\$23,063	\$23,196	116	17
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 133	\$ 23,063	\$ 23,196	116	17
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$0	8	\$8	0	0
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.73%	99.27%	100.00%	ERC	\$82	11,207	11,289	72	11
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ 83	\$ 11,214	\$ 11,297	72	11
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	0.73%	99.27%	100.00%	ERC	\$11	\$1,491	\$1,502	10	1
50	408	Taxes Other than Income	0.73%	99.27%	100.00%	ERC	\$263	35,776	36,039	229	34
51	601/603/701/703	Salaries	0.73%	99.27%	100.00%	ERC	\$196	26,649	26,845	171	25
52	604/704	Employee Benefits	0.73%	99.27%	100.00%	ERC	\$1	99	100	1	0
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.81%	99.19%	100.00%	ERC	\$19	2,324	2,343	16	2
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.73%	99.27%	100.00%	ERC	(\$20)	(2,702)	(2,722)	(17)	(3)
57	636/736	Contractual Services - Other	0.73%	99.27%	100.00%	ERC	\$66	9,027	9,093	58	9
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.73%	99.27%	100.00%	ERC	\$278	37,844	38,122	242	36
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.73%	99.27%	100.00%	ERC	\$80	10,861	10,941	69	10
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 893	\$ 121,369	\$122,263	778	115

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the compa

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical (x) Projected ()

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida,
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2008		Amounts Allocated		87.10% Water	12.90% Sewer
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total			
			(1)	(2)	(3)		(5)	(6)	(7)	(8)		
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$313	149,853	\$150,165	272	40	
2	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	\$62	30,221	30,283	54	8	
3	601/603/701/703	Salaries	0.15%	99.85%	100.00%	ERC	\$531	358,414	358,946	463	69	
4	604/704	Employee Benefits	0.20%	99.80%	100.00%	ERC	\$1,041	507,956	508,997	907	134	
5	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$218	106,169	106,386	190	28	
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
7	632/732	Contractual Services - Accounting	0.20%	99.80%	100.00%	ERC	(\$155)	(75,678)	(75,833)	(135)	(20)	
8	633/733	Contractual Services - Legal	0.20%	99.80%	100.00%	ERC	\$59	28,630	28,689	51	8	
9	636/736	Contractual Services - Other	0.20%	99.80%	100.00%	ERC	\$271	132,178	132,449	236	35	
10	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	\$0	46	46	0	0	
11	670/770	Bad Debt Expense	0.20%	99.80%	100.00%	ERC	\$5	2,272	2,277	4	1	
12	675/775	Miscellaneous Expenses	0.20%	99.80%	100.00%	ERC	\$156	76,147	76,304	136	20	
13	659/759	Other Insurance	0.20%	99.80%	100.00%	ERC	\$378	184,433	184,811	329	49	
14							<u>\$2,878</u>	<u>\$1,500,642</u>	<u>\$1,503,519</u>	<u>2,506</u>	<u>371</u>	
Water Service Corp. Allocated RVP Expenses												
15	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
16	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
17	601/603/701/703	Salaries	0.57%	99.43%	100.00%	ERC	\$133	\$23,063	\$23,196	116	17	
18	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
19	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
20	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
21	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
22	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
23	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
24	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
25	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
26	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
27	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
28							<u>\$ 133</u>	<u>\$ 23,063</u>	<u>\$ 23,196</u>	<u>116</u>	<u>17</u>	
Water Service Corp. Allocated Regional Expenses												
29	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$0	\$8	\$8	0	0	
30	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
31	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
33	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
34	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
35	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
36	650/750	Transportation Expense	0.73%	99.27%	100.00%	ERC	\$3	397	400	3	0	
37	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
38	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
39	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
40							<u>\$ 3</u>	<u>\$ 405</u>	<u>\$ 408</u>	<u>3</u>	<u>0</u>	
Water Service Corp. Allocated State Expenses												
41	403	Depreciation Expenses	0.73%	99.27%	100.00%	ERC	\$11	\$1,491	\$1,502	10	1	
42	408	Taxes Other than Income	0.73%	99.27%	100.00%	ERC	\$212	28,844	29,056	185	27	
43	601/603/701/703	Salaries	0.73%	99.27%	100.00%	ERC	\$219	29,840	30,059	191	28	
44	604/704	Employee Benefits	0.73%	99.27%	100.00%	ERC	\$5	685	690	4	1	
45	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
46	620/720	Materials and Supplies	0.75%	99.25%	100.00%	ERC	\$22	2,938	2,960	19	3	
47	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
48	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
49	636/736	Contractual Services - Other	0.73%	99.27%	100.00%	ERC	\$12	1,672	1,684	11	2	
50	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
51	650/750	Transportation Expense	0.73%	99.27%	100.00%	ERC	\$352	47,860	48,212	306	45	
52	667/767	Reg. Commission Exp. - Other	0.73%	99.27%	100.00%	ERC	\$9	1,190	1,199	8	1	
53	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	675/775	Miscellaneous Expenses	0.73%	99.27%	100.00%	ERC	\$85	11,602	11,687	74	11	
55	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
56							<u>\$ 927</u>	<u>\$ 126,121</u>	<u>\$ 127,049</u>	<u>807</u>	<u>120</u>	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12

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Preparer: Erin Povich

Utilities, Inc. of Florida
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2008			Amounts Allocated	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			Marion County				Marion County				
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.22%	99.8%	100.0%	ERC	\$328	150,750	\$151,078	285	42
2	408	Taxes Other than Income	0.21%	99.8%	100.0%	ERC	\$66	30,685	30,750	57	8
3	601/603/701/703	Salaries	0.16%	99.8%	100.0%	ERC	\$591	361,022	361,613	515	76
4	604/704	Employee Benefits	0.21%	99.8%	100.0%	ERC	\$774	361,961	362,735	674	100
5	620/720	Materials and Supplies	0.21%	99.8%	100.0%	ERC	\$599	280,271	280,870	522	77
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	0.21%	99.8%	100.0%	ERC	\$92	43,241	43,333	80	12
8	633/733	Contractual Services - Legal	0.21%	99.8%	100.0%	ERC	\$9	4,358	4,367	8	1
9	636/736	Contractual Services - Other	0.21%	99.8%	100.0%	ERC	\$174	81,420	81,594	152	22
10	650/750	Transportation Expenses	0.20%	99.8%	100.0%	ERC	\$0	50	50	0	0
11	670/770	Bad Debt Expense	0.21%	99.8%	100.0%	ERC	\$12	5,535	5,547	10	2
12	675/775	Miscellaneous Expenses	0.21%	99.8%	100.0%	ERC	\$221	103,432	103,653	193	29
13	659/759	Other Insurance	0.21%	99.8%	100.0%	ERC	\$526	245,930	246,456	458	68
14							\$3,391	\$1,668,653	\$1,672,045	2,954	437
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.62%	99.4%	100.0%	ERC	\$143	\$23,053	\$23,196	125	18
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$143	\$23,053	\$23,196	125	18
Water Service Corp. Allocated Regional Expenses:											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	675/775	Miscellaneous Expenses	0.77%	99.2%	100.0%	ERC	\$2	214	216	1	0
45							\$2	214	216	1	0
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	0.83%	99.2%	100.0%	ERC	\$1,391	\$165,832	\$167,223	1,211	179
48	408	Taxes Other than Income	0.76%	99.2%	100.0%	ERC	\$134	17,597	17,731	117	17
49	601/603/701/703	Salaries	0.76%	99.2%	100.0%	ERC	(\$619)	(80,971)	(81,590)	(539)	(80)
50	604/704	Employee Benefits	0.76%	99.2%	100.0%	ERC	\$3	403	406	3	0
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.86%	99.1%	100.0%	ERC	\$79	9,093	9,172	69	10
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	0.76%	99.2%	100.0%	ERC	\$95	12,445	12,540	83	12
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	0.76%	99.2%	100.0%	ERC	\$117	15,264	15,381	102	15
58	667/767	Reg. Commission Exp. - Other	0.76%	99.2%	100.0%	ERC	\$22	2,868	2,890	19	3
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	0.76%	99.2%	100.0%	ERC	\$1,925	251,912	253,837	1,676	248
61	659/759	Other Insurance	0.76%	99.2%	100.0%	ERC	\$1	67	68	0	0
62							\$3,147	\$394,443	\$397,658	2,741	406

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical Projected

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida:
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008			Allocation Percentage		
			Utilities, Inc. of Florida		Other Companies/ Systems		Total	Amounts Allocated			87.10% Water	12.90% Sewer
			Marion County	of Florida				Utilities, Inc. of Florida	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.25%	99.75%	100.00%	ERC	\$545	219,336	\$219,882	475	70	
3	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$73	33,928	34,001	63	9	
4	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$730	367,718	368,448	636	94	
5	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$902	419,867	420,769	786	116	
6	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$448	208,476	208,924	390	58	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
8	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	\$59	27,441	27,500	51	8	
9	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$21	9,654	9,674	18	3	
10	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$427	198,828	199,255	372	55	
11	650/750	Transportation Expenses	0.21%	99.79%	100.00%	ERC	\$0	108	108	0	0	
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
13	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	\$263	122,616	122,879	229	34	
14	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	\$512	238,418	238,930	446	66	
15							\$3,981	\$1,846,389	\$1,850,370	3,468	514	
Water Service Corp. Allocated RVP Expenses:												
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
21	601/603/701/703	Salaries	0.62%	99.38%	100.00%	ERC	\$147	\$23,476	\$23,623	128	19	
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
32							\$ 147	\$ 23,476	\$ 23,623	128	19	
Water Service Corp. Allocated Regional Expenses:												
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
46							\$ -	\$ -	\$ -	-	-	
Water Service Corp. Allocated State Expenses:												
49	403	Depreciation Expenses	0.83%	99.17%	100.00%	ERC	\$303	\$36,125	\$36,428	264	39	
50	408	Taxes Other than Income	0.78%	99.22%	100.00%	ERC	\$207	26,333	26,540	180	27	
51	601/603/701/703	Salaries	0.78%	99.22%	100.00%	ERC	(\$911)	(116,199)	(117,111)	(794)	(118)	
52	604/704	Employee Benefits	0.78%	99.22%	100.00%	ERC	\$7	868	875	6	1	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	0.78%	99.22%	100.00%	ERC	\$9	1,204	1,214	8	1	
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
56	633/733	Contractual Services - Legal	0.78%	99.22%	100.00%	ERC	\$3	367	370	3	0	
57	636/736	Contractual Services - Other	0.78%	99.22%	100.00%	ERC	\$98	12,442	12,540	85	13	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	0.78%	99.22%	100.00%	ERC	\$467	59,524	59,990	407	60	
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$323	41,211	41,534	281	42	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							\$ 505	\$ 61,876	\$ 62,381	440	65	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-W/S
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
 Page 6 of 11
 Preparer: Erin Povich

Utilities, Inc. of Florida:
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$632	293,699	\$294,331	550	81
2	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$66	31,048	31,114	58	9
3	601/603/701/703	Salaries	0.21%	99.79%	100.00%	ERC	\$747	355,916	356,662	650	96
4	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$993	465,300	466,293	865	128
5	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$196	91,943	92,139	171	25
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	\$59	27,441	27,500	51	8
8	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$22	10,510	10,532	20	3
9	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$187	87,521	87,708	163	24
10	650/750	Transportation Expenses	0.21%	99.79%	100.00%	ERC	\$0	98	98	0	0
11	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	\$156	73,330	73,487	136	20
13	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	\$535	250,787	251,322	466	69
14							<u>\$3,593</u>	<u>\$1,687,594</u>	<u>\$1,691,186</u>	<u>3,129</u>	<u>463</u>
15											
16											
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.62%	99.38%	100.00%	ERC	\$146	\$23,477	\$23,623	127	19
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							<u>\$ 146</u>	<u>\$ 23,477</u>	<u>\$ 23,623</u>	<u>127</u>	<u>19</u>
31											
32											
Water Service Corp. Allocated Regional Expenses											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$0	64	64.09	0	0
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$1	110	111	1	0
44							<u>\$ 1</u>	<u>\$ 174</u>	<u>\$ 175</u>	<u>1</u>	<u>0</u>
45											
46											
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$203	\$26,352	\$26,555	177	26
48	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$229	29,630	29,858	199	29
49	601/603/701/703	Salaries	0.77%	99.23%	100.00%	ERC	\$150	19,498	19,648	131	19
50	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$12	1,587	1,599	11	2
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.77%	99.23%	100.00%	ERC	\$2	242	244	2	0
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$42	5,409	5,450	36	5
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	0.77%	99.23%	100.00%	ERC	\$382	49,534	49,916	333	49
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$2	198	200	1	0
60	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$61	7,895	7,956	53	8
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							<u>\$ 1,083</u>	<u>\$ 140,344</u>	<u>\$141,427</u>	<u>943</u>	<u>140</u>
63											
64											
65											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida,
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2008			Amounts Allocated	
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Water Service Corp. Allocated Expenses											
2	403	Depreciation Expense	0.22%	99.78%	100.00%	ERC	\$477	220,461	\$220,937	415	61
3	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$83	39,060	39,144	73	11
4	601/603/701/703	Salaries	0.21%	99.79%	100.00%	ERC	\$834	395,426	396,260	726	108
5	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$921	430,728	431,649	802	119
6	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$414	193,777	194,191	361	53
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	\$187	87,433	87,620	163	24
9	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$20	9,320	9,340	17	3
10	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$278	130,242	130,520	243	36
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	\$269	126,074	126,343	235	35
14	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	\$423	197,707	198,129	368	55
							<u>\$3,906</u>	<u>\$1,830,227</u>	<u>\$1,834,133</u>	<u>3,402</u>	<u>504</u>
Water Service Corp. Allocated RVP Expenses											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.62%	99.38%	100.00%	ERC	\$146	\$23,477	\$23,623	127	19
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							<u>\$ 146</u>	<u>\$ 23,477</u>	<u>\$ 23,623</u>	<u>127</u>	<u>19</u>
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$1	317	317.77	1	0
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.78%	99.22%	100.00%	ERC	\$9	1,181	1,190	8	1
							<u>\$ 10</u>	<u>\$ 1,498</u>	<u>\$ 1,508</u>	<u>9</u>	<u>1</u>
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	0.88%	99.12%	100.00%	ERC	\$300	\$33,652	\$33,952	261	39
50	408	Taxes Other than Income	0.77%	99.23%	100.00%	ERC	\$491	63,590	64,081	428	63
51	601/603/701/703	Salaries	0.77%	99.23%	100.00%	ERC	\$1,461	189,175	190,637	1,273	188
52	604/704	Employee Benefits	0.77%	99.23%	100.00%	ERC	\$1	99	100	1	0
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.43%	99.57%	100.00%	ERC	(\$8)	(1,729)	(1,737)	(7)	(1)
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	636/736	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	\$16	2,128	2,144	14	2
58	642/742	Rental Equipment	0.77%	99.23%	100.00%	ERC	(\$29)	(3,797)	(3,826)	(26)	(4)
59	650/750	Transportation Expense	0.77%	99.23%	100.00%	ERC	\$426	55,186	55,612	371	55
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	\$679	87,974	88,654	592	88
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							<u>\$ 3,338</u>	<u>\$ 426,279</u>	<u>\$ 429,617</u>	<u>2,907</u>	<u>431</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical Projected

Schedule B-12

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Preparer: Erin Povich

Utilities, Inc. of Florida,
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008					
			Utilities, Inc. of Florida		Other Companies/ Systems		Utilities, Inc. of Florida		Other Companies/ Systems		87.10% Water	12.90% Sewer
			Marion County	Marion County			Marion County	Marion County	Total	Total		
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$621	290,410	\$291,031	541	80	
2	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$78	36,655	36,732	68	10	
3	601/603/701/703	Salaries	-0.19%	100.19%	100.00%	ERC	\$757	(409,027)	(408,270)	659	98	
4	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$920	433,635	434,555	801	119	
5	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$306	144,051	144,356	266	39	
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
7	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	\$58	27,442	27,500	51	8	
8	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$69	32,527	32,596	60	9	
9	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$362	170,688	171,050	315	47	
10	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
11	670/770	Bad Debt Expense	0.21%	99.79%	100.00%	ERC	\$14	6,397	6,411	12	2	
12	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	\$174	82,224	82,399	152	22	
13	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	(\$104)	(48,995)	(49,098)	(91)	(13)	
14							\$3,254	\$766,008	\$769,262	2,834	420	
Water Service Corp. Allocated RVP Expenses:												
15	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
16	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
17	601/603/701/703	Salaries	0.60%	99.40%	100.00%	ERC	\$142	\$23,481	\$23,623	124	18	
18	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
19	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
20	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
21	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
22	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
23	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
24	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
25	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
26	675/775	Miscellaneous Expenses	0.60%	99.40%	100.00%	ERC	\$5	830	835	4	1	
27	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
28							\$ 147	\$ 24,310	\$ 24,457	128	19	
Water Service Corp. Allocated Regional Expenses:												
29	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
30	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
31	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
33	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
34	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
35	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
36	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
39	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
40	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
41							\$ -	\$ -	\$ -	-	-	
Water Service Corp. Allocated State Expenses:												
42	403	Depreciation Expenses	0.81%	99.19%	100.00%	ERC	\$245	\$29,997	\$30,242	213	32	
43	408	Taxes Other than Income	0.74%	99.26%	100.00%	ERC	\$242	32,391	32,633	211	31	
44	601/603/701/703	Salaries	0.74%	99.26%	100.00%	ERC	\$439	58,755	59,194	383	57	
45	604/704	Employee Benefits	0.74%	99.26%	100.00%	ERC	\$1	99	100	1	0	
46	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
47	620/720	Materials and Supplies	0.74%	99.26%	100.00%	ERC	\$11	1,523	1,535	10	1	
48	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
49	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
50	636/736	Contractual Services - Other	0.74%	99.26%	100.00%	ERC	\$28	3,694	3,722	24	4	
51	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
52	650/750	Transportation Expense	0.74%	99.26%	100.00%	ERC	\$330	44,146	44,476	288	43	
53	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
55	675/775	Miscellaneous Expenses	0.74%	99.26%	100.00%	ERC	\$403	53,861	54,264	351	52	
56	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
57							\$ 1,700	\$ 224,466	\$226,165	1,480	219	

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida;
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			Allocation Percentages				Amounts Allocated				
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$505	244,217	\$244,723	440	65
2	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	\$66	32,311	32,377	58	9
3	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$721	352,130	352,851	628	93
4	604/704	Employee Benefits	0.20%	99.80%	100.00%	ERC	\$790	385,746	386,535	688	102
5	620/720	Materials and Supplies	0.20%	99.80%	100.00%	ERC	\$119	57,974	58,093	103	15
6	631/731	Contractual Services - Engineering	0.20%	99.80%	100.00%	ERC	\$3	1,547	1,550	3	0
7	632/732	Contractual Services - Accounting	0.20%	99.80%	100.00%	ERC	\$132	64,243	64,375	115	17
8	633/733	Contractual Services - Legal	0.20%	99.80%	100.00%	ERC	\$4	2,043	2,047	4	1
9	636/736	Contractual Services - Other	0.20%	99.80%	100.00%	ERC	\$495	241,881	242,376	431	64
10	650/750	Transportation Expenses	0.13%	99.88%	100.00%	ERC	\$0	8	8	0	0
11	670/770	Bad Debt Expense	0.20%	99.80%	100.00%	ERC	\$2	866	868	2	0
12	675/775	Miscellaneous Expenses	0.20%	99.80%	100.00%	ERC	\$220	107,598	107,818	192	28
13	659/759	Other Insurance	0.20%	99.80%	100.00%	ERC	\$312	152,348	152,660	272	40
14							\$3,369	\$1,642,912	\$1,646,281	2,934	435
15											
16											
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.57%	99.43%	100.00%	ERC	\$135	\$23,488	\$23,623	117	17
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.57%	99.43%	100.00%	ERC	\$3	579	582	3	0
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$ 138	\$ 24,066	\$ 24,205	120	18
31											
32											
Water Service Corp. Allocated Regional Expenses											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	650/750	Transportation Expense	0.67%	99.33%	100.00%	ERC	\$0	12	12	0	0
42	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	675/775	Miscellaneous Expenses	0.71%	99.29%	100.00%	ERC	\$1	173	174	1	0
45							\$ 1	\$ 185	\$ 186	1	0
46											
47											
Water Service Corp. Allocated State Expenses											
48	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$233	\$30,009	\$30,242	203	30
49	408	Taxes Other than Income	0.70%	99.30%	100.00%	ERC	\$187	26,473	26,660	163	24
50	601/603/701/703	Salaries	0.70%	99.30%	100.00%	ERC	\$64	9,046	9,110	56	8
51	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	618/718	Chemicals	0.68%	99.32%	100.00%	ERC	\$0	25	25	0	0
53	620/720	Materials and Supplies	0.84%	99.16%	100.00%	ERC	\$14	1,681	1,695	12	2
54	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	636/736	Contractual Services - Other	0.70%	99.30%	100.00%	ERC	(\$236)	(33,399)	(33,636)	(206)	(30)
57	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
58	650/750	Transportation Expense	0.70%	99.30%	100.00%	ERC	\$263	37,227	37,491	229	34
59	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	675/775	Miscellaneous Expenses	0.70%	99.30%	100.00%	ERC	\$250	35,409	35,660	218	32
62	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
63							\$ 776	\$ 106,471	\$ 107,246	676	100
64											
65											

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida,
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008				87.10% Water	12.90% Sewer	
			Utilities, Inc. of Florida Marion County		Other Companies/ Systems		Total	Utilities, Inc. of Florida Marion County		Other Companies/ Systems			Total
			Marion County	Other Companies/ Systems				Marion County	Other Companies/ Systems				
Water Service Corp. Allocated Expenses:													
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$680	327,372	\$328,052	592	88		
2	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$46	22,552	22,599	40	6		
3	601/603/701/703	Salaries	0.21%	99.79%	100.00%	ERC	\$735	356,714	357,449	641	95		
4	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$1,076	521,744	522,820	937	139		
5	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$160	77,411	77,571	139	21		
6	631/731	Contractual Services - Engineering	0.21%	99.79%	100.00%	ERC	(\$3)	(1,547)	(1,550)	(3)	(0)		
7	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	(\$109)	(52,835)	(52,944)	(95)	(14)		
8	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$23	11,279	11,303	20	3		
9	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$640	310,591	311,232	558	83		
10	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	\$1	392	393	1	0		
11	670/770	Bad Debt Expense	0.21%	99.79%	100.00%	ERC	\$10	4,642	4,652	8	1		
12	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	(\$198)	(95,825)	(96,023)	(172)	(26)		
13	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	\$583	282,702	283,285	508	75		
14							<u>\$3,644</u>	<u>\$1,765,194</u>	<u>\$1,768,838</u>	<u>3,174</u>	<u>470</u>		
Water Service Corp. Allocated RVP Expenses													
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
19	601/603/701/703	Salaries	0.57%	99.43%	100.00%	ERC	\$136	\$23,487	\$23,623	118	18		
20	604/704	Employee Benefits	0.62%	99.38%	100.00%	ERC	\$0	21	21	0	0		
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
30							<u>\$ 136</u>	<u>\$ 23,508</u>	<u>\$ 23,644</u>	<u>118</u>	<u>18</u>		
Water Service Corp. Allocated Regional Expenses													
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
41	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
42	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
43	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
44	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
45							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>		
Water Service Corp. Allocated State Expenses													
47	403	Depreciation Expenses	0.77%	99.23%	100.00%	ERC	\$238	\$30,628	\$30,866	208	31		
48	408	Taxes Other than Income	0.71%	99.29%	100.00%	ERC	\$203	28,517	28,720	177	26		
49	601/603/701/703	Salaries	0.71%	99.29%	100.00%	ERC	(\$758)	(106,452)	(107,210)	(660)	(98)		
50	604/704	Employee Benefits	0.71%	99.29%	100.00%	ERC	\$4	551	555	3	1		
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
52	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
55	636/736	Contractual Services - Other	0.71%	99.29%	100.00%	ERC	\$27	3,720	3,747	23	3		
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
57	650/750	Transportation Expense	0.71%	99.29%	100.00%	ERC	\$243	34,089	34,332	211	31		
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
60	675/775	Miscellaneous Expenses	0.71%	99.29%	100.00%	ERC	\$277	38,882	39,159	241	36		
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-		
62							<u>\$ 233</u>	<u>\$ 29,937</u>	<u>\$30,170</u>	<u>203</u>	<u>30</u>		

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical [x] Projected []

Schedule B-12
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 Preparer: Erin Povich

Utilities, Inc. of Florida:
 Marion County
 Allocation Percentage

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Marion County	Other Companies/ Systems	Total	87.10% Water	12.90% Sewer
			(1)	(2)	(3)		(5)	(6)	(7)	(8)	
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$5,487	\$2,564,612	\$2,570,099	4,780	708
2	408	Taxes Other than Income	0.21%	99.79%	100.00%	ERC	\$904	\$434,540	\$435,444	787	117
3	601/603/701/703	Salaries	0.21%	99.79%	100.00%	ERC	\$8,709	\$4,181,268	\$4,189,977	7,586	1,123
4	604/704	Employee Benefits	0.21%	99.79%	100.00%	ERC	\$11,146	\$5,354,640	\$5,365,786	9,708	1,438
5	620/720	Materials and Supplies	0.21%	99.79%	100.00%	ERC	\$3,336	\$1,589,385	\$1,592,720	2,905	430
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	(\$0)	\$0	\$0	(\$0)	(0)
7	632/732	Contractual Services - Accounting	0.21%	99.79%	100.00%	ERC	\$638	\$303,413	\$304,051	556	82
8	633/733	Contractual Services - Legal	0.21%	99.79%	100.00%	ERC	\$257	\$122,758	\$123,015	224	33
9	636/736	Contractual Services - Other	0.21%	99.79%	100.00%	ERC	\$3,800	\$1,826,503	\$1,830,303	3,310	490
10	650/750	Transportation Expenses	0.20%	99.80%	100.00%	ERC	(\$1)	(\$417)	(\$418)	(1)	(0)
11	670/770	Bad Debt Expense	0.21%	99.79%	100.00%	ERC	\$43	\$20,680	\$20,723	38	6
12	675/775	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	\$2,412	\$1,158,471	\$1,160,883	2,101	311
13	659/759	Other Insurance	0.21%	99.79%	100.00%	ERC	\$4,870	\$2,339,089	\$2,343,959	4,242	628
14							<u>\$41,602</u>	<u>\$19,894,941</u>	<u>\$19,936,544</u>	<u>36,236</u>	<u>5,366</u>
Water Service Corp. Allocated RVP Expenses:											
15	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	0	0
16	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
17	601/603/701/703	Salaries	0.59%	99.41%	100.00%	ERC	\$1,657	\$279,256	\$280,913	1,443	214
18	604/704	Employee Benefits	0.59%	99.38%	100.00%	ERC	\$0	\$21	\$21	0	0
19	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
21	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
22	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
23	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	675/775	Miscellaneous Expenses	0.59%	99.41%	100.00%	ERC	\$8	\$1,408	\$1,417	7	1
27	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28							<u>\$ 1,665</u>	<u>\$ 280,685</u>	<u>\$ 282,350</u>	<u>1,450</u>	<u>215</u>
Water Service Corp. Allocated Regional Expenses:											
29	403	Depreciation Expenses	0.75%	99.25%	100.00%	ERC	\$0	\$39	\$39	0	0
30	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
31	601/603/701/703	Salaries	0.73%	99.27%	100.00%	ERC	\$69	\$9,440	\$9,510	60	9
32	604/704	Employee Benefits	0.73%	99.27%	100.00%	ERC	\$74	\$10,093	\$10,167	64	10
33	620/720	Materials and Supplies	0.70%	99.30%	100.00%	ERC	\$55	\$7,727	\$7,782	48	7
34	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	636/736	Contractual Services - Other	0.73%	99.27%	100.00%	ERC	\$47	\$6,434	\$6,481	41	6
36	650/750	Transportation Expense	0.73%	99.27%	100.00%	ERC	\$3	\$409	\$412	3	0
37	667/767	Reg. Commission Exp. - Other	0.73%	99.27%	100.00%	ERC	\$82	\$11,207	\$11,289	72	11
38	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	675/775	Miscellaneous Expenses	0.73%	99.27%	100.00%	ERC	\$239	\$32,564	\$32,804	208	31
40							<u>\$ 570</u>	<u>\$ 77,913</u>	<u>\$ 78,483</u>	<u>496</u>	<u>73</u>
Water Service Corp. Allocated State Expenses:											
41	403	Depreciation Expenses	0.82%	99.18%	100.00%	ERC	\$2,955	\$358,373	\$361,328	2,574	381
42	408	Taxes Other than Income	0.74%	99.26%	100.00%	ERC	\$2,867	\$384,738	\$387,605	2,497	370
43	601/603/701/703	Salaries	0.85%	99.15%	100.00%	ERC	\$190	\$22,164	\$22,354	165	24
44	604/704	Employee Benefits	0.75%	99.25%	100.00%	ERC	\$33	\$4,392	\$4,425	29	4
45	618/718	Chemicals	0.68%	99.32%	100.00%	ERC	\$0	\$25	\$25	0	0
46	620/720	Materials and Supplies	0.91%	99.09%	100.00%	ERC	\$185	\$20,025	\$20,210	161	24
47	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
48	633/733	Contractual Services - Legal	0.73%	99.27%	100.00%	ERC	\$105	\$14,366	\$14,471	92	14
49	636/736	Contractual Services - Other	0.85%	99.15%	100.00%	ERC	\$148	\$17,232	\$17,380	129	19
50	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	(\$2)	\$2	\$0	(1)	(0)
51	650/750	Transportation Expense	0.74%	99.26%	100.00%	ERC	\$4,028	\$540,834	\$544,862	3,509	520
52	667/767	Reg. Commission Exp. - Other	0.74%	99.26%	100.00%	ERC	\$52	\$7,007	\$7,059	45	7
53	670/770	Bad Debt Expense	0.77%	99.23%	100.00%	ERC	\$2	\$198	\$200	1	0
54	675/775	Miscellaneous Expenses	0.75%	99.25%	100.00%	ERC	\$4,101	\$541,969	\$546,070	3,572	529
55	659/759	Other Insurance	0.76%	99.24%	100.00%	ERC	\$1	\$67	\$68	0	0
56							<u>\$ 14,664</u>	<u>\$ 1,911,325</u>	<u>\$1,926,056</u>	<u>12,772</u>	<u>1,891</u>

Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090482-WS
 Test Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-1

Used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(6) B3 - (C)(4)	(7) B3 - (C)(5)	(10) B3 - (C)(3)			
1	INTANGIBLE PLANT									
2	301.1 Organization	49		5		(49)	5			
3	302.1 Franchises	-		12			12			
4	339.1 Other Plant & Misc. Equipment	-					-			
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	-					-			
7	304.2 Structures & Improvements	2,122				(419)	1,703			
8	305.2 Collect. & Impound. Reservoirs	-					-			
9	306.2 Lake, River & Other Intakes	-					-			
10	307.2 Wells & Springs	1,167				(246)	921			
11	308.2 Infiltration Galleries & Tunnels	-					-			
12	309.2 Supply Mains	45				79	124			
13	310.2 Power Generation Equipment	-					-			
14	311.2 Pumping Equipment	-					-			
15	339.2 Other Plant & Misc. Equipment	-					-			
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	-					-			
18	304.3 Structures & Improvements	365				7	372			
19	310.3 Power Generation Equipment	-					-			
20	311.3 Pumping Equipment - WTP	6,991		295		(1,544)	5,742			
21	320.3 Water Treatment Equipment	1,505		-		(15)	1,490			
22	339.3 Other Plant & Misc. Equipment	-					-			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-					-			
25	304.4 Structures & Improvements	-					-			
26	311.4 Electric Pumping Equipment - T&D	-					-			
27	330.4 Distr. Reservoirs & Standpipes	2,674				(1,540)	1,134			
28	331.4 Transm. & Distribution Mains	5,305		18		423	5,746			
29	333.4 Services	2,758		10		(88)	2,680			
30	334.4 Meters & Meter Installations	2,638		158		(236)	2,560			
31	335.4 Hydrants	495				(30)	465			
32	336.4 Backflow Prevention Devices	5				19	24			
33	339.4 Other Plant & Misc. Equipment	-					-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights	-					-			
36	304.5 Structures & Improvements	624		(80)	(276)	(10)	258			
37	340.5 Office Furniture & Equipment	5,709		(736)	(1,072)	106	4,007			
38	341.5 Transportation Equipment	1,928		(249)	(171)		2,000			
39	342.5 Stores Equipment	-					-			
40	343.5 Tools, Shop & Garage Equipment	711		(92)	(193)	220	565			
41	344.5 Laboratory Equipment	22		(3)	13	56	88			
42	345.5 Power Operated Equipment	-					-			
43	346.5 Communication Equipment	17		(2)	5		20			
44	347.5 Miscellaneous Equipment	2				4	6			
45	348.5 Other Tangible Plant	-				(1,265)	(1,265)			
46							-			
47	SUB-TOTAL	35,132	(1,162)	(1,196)	220	(4,829)	492	28,657	N/A	-
48										
49	LESS: AMORTIZATION OF CIAC	(4,700)				(286)	(4,986)			
50										
51	NET DEPRECIATION EXPENSE - WATER	30,432	(1,162)	(1,196)	220	(5,115)	492	23,671	N/A	-
52										
53	Reconciliation to 2008 Annual Report - W-6(a)									
54										
55	General Plant Depreciation recorded in S-6(a) is included in Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on year-end ERCs:									
56	304 - Structures and Improvements (General Plant portion)			12						
57	390 - Office Furniture and Equipment			677						
58	391 - Transportation Equipment			243						
59	393 - Tools Shop & Garage Equipment									
60	Total General Plant Depreciation Included in A/R S-6(a) but in B-13 of MFRs			932						
61	2008 Annual Report - W-6(a) - Total Accruals			34,199						
62	Rounding			1						
63	Total Test Year Expense per B-13			35,132						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Kirsten Weeks
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(5) Adjustments					(8) Adjusted Balance	(9) Non-Used & Useful %	(10) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(5) B3 - (C)(3)	(6) B3 - (C)(4)	(7) B3 - (C)(5)			
1	INTANGIBLE PLANT									
2	351.1 Organization	-		1			1			
3	352.1 Franchises	-		2			2			
4	389.1 Other Plant & Misc. Equipment	-					-			
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	-					-			
7	354.2 Structures & Improvements	-					-			
8	355.2 Power Generation Equipment - Collection Pit	-					-			
9	360.2 Collection Sewers - Force	96				(78)	20			
10	361.2 Collection Sewers - Gravity	1,305				4	1,309			
11	362.2 Special Collecting Structures	-					-			
12	363.2 Services to Customers	-				60	60			
13	364.2 Flow Measuring Devices	-					-			
14	365.2 Flow Measuring Installations	-					-			
15	389.2 Other Plant & Misc. Equipment	-					-			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-					-			
18	354.3 Structures & Improvements	31		2			39			
19	355.3 Power Generation Equipment - Pumping Pit	-				6	-			
20	370.3 Receiving Wells	-					-			
21	371.3 Pumping Equipment	117				255	372			
22	389.3 Other Plant & Misc. Equipment	-					-			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-					-			
25	354.4 Structures & Improvements	-				31	31			
26	355.4 Power Generation Equipment - Treatment Pit	-					-			
27	380.4 Treatment & Disposal Equipment	3,031		1		2,692	5,724	31.35%	1,794	
28	381.4 Plant Sewers	-					-			
29	382.4 Outfall Sewer Lines	-					-			
30	389.4 Other Plant & Misc. Equipment	-					-			
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	-					-			
33	354.5 Structures & Improvements	-					-			
34	355.5 Power Generation Equipment	-					-			
35	371.5 Pumping Equipment	-					-			
36	374.5 Reuse Distribution Reservoirs	-					-			
37	380.5 Treatment & Disposal Equipment	-					-			
38	381.5 Plant Sewers	-					-			
39	389.5 Other Plant & Misc. Equipment	-					-			
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	-					-			
42	353.6 Land & Land Rights	-					-			
43	354.6 Structures & Improvements	-					-			
44	355.6 Power Generation Equipment	-					-			
45	386.6 Reuse Services	-					-			
46	387.6 Reuse Meters & Meter Installations	-					-			
47	371.6 Pumping Equipment	-					-			
48	375.6 Reuse Transmission & Distribution System	-					-			
49	389.6 Other Plant & Miscellaneous Equipment	-					-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-					-			
52	354.7 Structures & Improvements	-	80	(41)		(2)	37			
53	390.7 Office Furniture & Equipment	-	736	(159)		16	593			
54	391.7 Transportation Equipment	-	249	(25)			297			
55	392.7 Stores Equipment	-	-				-			
56	393.7 Tools, Shop & Garage Equipment	-	92	(28)	32	(12)	84			
57	394.7 Laboratory Equipment	-	3	2		8	13			
58	395.7 Power Operated Equipment	-	-				-			
59	396.7 Communication Equipment	-	2	1			3			
60	397.7 Miscellaneous Equipment	-	-			1	1			
61	398.7 Other Tangible Plant	3				38	41			
62										
63	SUB-TOTAL	4,583	1,182	(244)	32	3,021	73	8,627	1,794	
64										
65	LESS: AMORTIZATION OF CIAC	(236)				(56)	(292)			
66										
67	NET DEPRECIATION EXPENSE - SEWER	4,347	1,182	(244)	32	2,965	73	8,335	1,794	
68										
69	<u>Reconciliation to 2008 Annual Report - S-6(a)</u>									
70	General Plant Depreciation recorded in S-6(a) is included in Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on year-end									
71	ERCs:									
72	304 - Structures and Improvements (General Plant portion)			(12)						
73	390 - Office Furniture and Equipment			(677)						
74	391 - Transportation Equipment			(243)						
75	393 - Tools Shop & Garage Equipment			-						
76	Total General Plant Depreciation Included in A/R S-6(a) but in B-13 of MFRs			(932)						
77	2008 Annual Report - S-6(a) - Total Accruals			5,514						
78	Rounding			1						
79	Total Test Year Expense per B-14			4,583						

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

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

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 Books *	9,228	3,645	4,418	(6)	17,285
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate	(9,228)	(3,645)	(4,418)	6	(17,285)
6	appropriately between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		2,785			2,785
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal			562		562
14	propety taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			2,551		2,551
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				8	8
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	8,123				8,123
26	Revenues per B-3					
27						
28	Adjusted Test Year TOTI - Water	8,123	2,785	3,113	8	14,029
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	797				797
33						
34	Total Taxes Other than Income - Water	8,920	2,785	3,113	8	14,826

42 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic or Projected
 Interim Final

Schedule: B-15
 Page 2 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WASTEWATER					
2	Test Year Per Books *					
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes per B-3		409			409
7						
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal property taxes per B-3			128		128
11						
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate taxes per B-3			606		606
15						
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general & other taxes per B-3				1	1
19						
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	1,792				1,792
23						
24						
25	Adjusted Test Year TOTI - Wastewater	<u>1,792</u>	<u>409</u>	<u>734</u>	<u>1</u>	<u>2,936</u>
26						
27	PRO FORMA ADJUSTMENTS					
28	6. Regulatory Assessment Fees					
29	a. Adjust for additional revenues requested	687				687
30						
31	Total Taxes Other than Income - Wastewater	<u>2,479</u>	<u>409</u>	<u>734</u>	<u>1</u>	<u>3,623</u>
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.					

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Kirsten Weeks

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ 17,492	\$ (705)	\$ 16,787	\$ 13,659	\$ 3,128
2							
3	Deferred Income Tax Expense	C-5	(3,434)	3,434	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ 14,058	\$ 2,729	\$ 16,787	\$ 13,659	\$ 3,128

Supporting Schedules: C-2, C-5, C-7, C-8
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Water
 Page 1 of 2
 Preparer: Kirsten Weeks

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	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
	Water				
1	\$ 15,549	\$ 19,247	\$ 34,796	\$ 5,573	\$ 40,369
2		10,297	10,297	3,362	13,659
3					
4	15,549	29,544	45,093	8,935	54,028
5	559	17,170	17,729	-	17,729
6					
7	14,990	12,374	27,364	8,935	36,299
8					
9	Schedule M Adjustments:				
10	1,037	(1,037)	-	-	-
11	(7,949)	7,949	-	-	-
12					
13	(6,912)	6,912	-	-	-
14					
15	21,902	5,462	27,364	8,935	36,299
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	21,902	5,462	27,364	8,935	36,299
19	1,205	300	1,505	491	1,996
20	Limited by NOL				
21	Credits				
22					
23	1,205	300	1,505	491	1,996
24					
25	20,697	5,162	25,859	8,444	34,303
26	0.34	0.34	0.34	0.34	0.34
27	7,037	1,755	8,792	2,871	11,663
28	Less: Investment Tax Credit Realized				
29	-	-	-	-	-
30					
31	7,037	1,755	8,792	2,871	11,663
32					
33	Summary:				
34	1,205	300	1,505	491	1,996
35	7,037	1,755	8,792	2,871	11,663
36					
37	\$ 8,242	\$ 2,055	\$ 10,297	\$ 3,362	\$ 13,659
38					
39	Supporting Schedules: B-1, C-3, C-4, C-5, C-8				
40	Recap Schedules: C-1				

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2 - Wastewater
 Page 2 of 2
 Preparer: Kirsten Weeks

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	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted
Wastewater					
1	\$ 14,560	\$ (13,668)	\$ 892	\$ 8,356	\$ 9,248
2		(1,912)	(1,912)	5,040	3,128
3					
4	14,560	(15,580)	(1,020)	13,396	12,376
5	128	3,934	4,062	-	4,062
6					
7	14,432	(19,514)	(5,082)	13,396	8,314
8					
9	Schedule M Adjustments:				
10	153	(153)	-	-	-
11	(1,177)	1,177	-	-	-
12					
13	(1,024)	1,024	-	-	-
14					
15	15,456	(20,538)	(5,082)	13,396	8,314
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	15,456	(20,538)	(5,082)	13,396	8,314
19	850	(1,130)	(279)	736	457
20	Limited by NOL				
21	Credits				
22					
23	850	(1,130)	(279)	736	457
24					
25	14,606	(19,408)	(4,803)	12,660	7,857
26	0.34	0.34	0.34	0.34	0.34
27	4,966	(6,599)	(1,633)	4,304	2,671
28	Less: Investment Tax Credit Realized				
29	This Year (Sch. C-7)				
30					
31	4,966	(6,599)	(1,633)	4,304	2,671
32					
33	Summary:				
34	850	(1,130)	(279)	736	457
35	4,966	(6,599)	(1,633)	4,304	2,671
36					
37	\$ 5,816	\$ (7,729)	\$ (1,912)	\$ 5,040	\$ 3,128

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Marion County

Page 1 of 1

Docket No.: 090462-WS

Preparer: Kirsten Weeks

Schedule Year Ended: 12/31/08

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedule: C-2

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	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(35)	2,997	2,962	2,410	552
7						
8	Other Interest Expense - Intercompany	722	18,107	18,829	15,319	3,510
9						
10	AFUDC	1,081	(1,081)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 1,768	\$ 20,023	\$ 21,791	\$ 17,729	\$ 4,062

16

17

18 * Adjustment to calculate interest per capital structure in Schedule D1.

19

20

21

22 Calculation of ITC Interest Synchronization Adjustment

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

24

25

26 Balances From Schedule D-1

Amount

Ratio

Cost

Total Weighted Cost

Debt Only Weighted Cost

27

28 Long-Term Debt \$ - This Schedule is not applicable

29

30 Short-Term Debt -

31

32 Preferred Stock -

33

34 Common Equity -

35

36 Total

\$ -

\$ -

\$ -

\$ -

\$ -

-

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic Projected

Schedule: C-4
 Page 1 of 1
 Preparer: Kirsten Weeks

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.		Water	Sewer
1	Meals	\$ 95	\$ 14
2	AFUDC	942	139
3	Total	\$ 1,037	\$ 153
4			
5			
6			
7			
8	<u>Allocation of UIF timing differences to the various counties and systems</u>		
9			
10	Allocation Methodology to UIF systems is based upon number of ERCs at year end.		
11			
12	Total UIF - Meals	<u>1,706</u>	
13			
14		<u>12/31/08 ERCs</u>	
15	Marion County - Water	532.1	95
16	Marion County - Wastewater	78.8	14
17	Orange County - Water	303.5	54
18	Pasco County - Water	3,013.3	537
19	Pasco County - Wastewater	1,185.0	211
20	Pinellas County - Water	433.3	77
21	Seminole County - Water	2,630.5	468
22	Seminole County - Wastewater	1,405.5	250
23	TOTAL UIF	<u>9,582.0</u>	<u>1,231</u>
24			
25			
26	Total UIF - AFUDC per books	<u>16,959</u>	
27			
28		<u>12/31/08 ERCs</u>	
29	Marion County - Water	532.1	942
30	Marion County - Wastewater	78.8	139
31	Orange County - Water	303.5	537
32	Pasco County - Water	3,013.3	5,333
33	Pasco County - Wastewater	1,185.0	2,097
34	Pinellas County - Water	433.3	767
35	Seminole County - Water	2,630.5	4,656
36	Seminole County - Wastewater	1,405.5	2,488
37	TOTAL UIF	<u>9,582.0</u>	<u>12,235</u>
			<u>4,724</u>

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic Projected
 Interim Final

Schedule: C-6
 Page 1 of 1
 Preparer: Kirsten Weeks

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	UJF			Per Books Allocation to County Systems							
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	PineHills Water	Seminole Water	Seminole Sewer
1	Timing Differences:											
2												
3	Tax Depreciation and Amortization	\$ 812,380		\$ 812,380								
4	Book Depreciation and Amortization	514,481		514,481								
5												
6	Difference	297,899	-	297,899								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	(543)		(543)								
11	Deferred Maintenance Additions	1,196		1,196								
12	Deferred Maintenance Amortization	(37,871)		(37,871)								
13	Deferred Rate Case Additions	58,639		58,639								
14	Deferred Rate Case Amortization	(242,150)		(242,150)								
15	Organization Expense Amortization	6,426		6,426								
16	Other (1)	(226,734)		(226,734)								
17												
18	Total Timing Differences (To C-2)	<u>(143,138)</u>	-	<u>(143,138)</u>	<u>(7,949)</u>	<u>(1,177)</u>	<u>(4,534)</u>	<u>(45,012)</u>	<u>(17,702)</u>	<u>(6,473)</u>	<u>(39,295)</u>	<u>(20,896)</u>
19												
20	State Tax Rate	0.055	0.055	0.055								
21	State Deferred Taxes (Line 18 x Line 20)	(7,873)	-	(7,873)								
22	(Limited by NOL)											
23	State Deferred Tax	(7,873)	-	(7,873)								
24												
25	Timing Differences For Federal Taxes											
26	(Line 18 - 23)	(135,265)	-	(135,265)								
27	Federal Tax Rate	0.34	0.34	0.34								
28												
29	Federal Deferred Taxes (Line 26 x Line 27)	(45,990)	-	(45,990)								
30												
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)								
32												
33	Total Deferred Tax Expense (To C-1)	<u>\$ (53,863)</u>	<u>\$ -</u>	<u>\$ (53,863)</u>	<u>(2,991)</u>	<u>(443)</u>	<u>(1,706)</u>	<u>(16,938)</u>	<u>(6,661)</u>	<u>(2,436)</u>	<u>(14,787)</u>	<u>(7,901)</u>
34												
35												

(1) The "Other" timing difference of \$(226,734) is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The major component is the difference between the net book depreciation on the Company's tax schedule and the Company's books; Total Deferred Tax Expense of \$(53,863) equals the per book's Deferred Tax Expense.

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic Projected

Schedule: C-6
 Page 1 of 3
 Preparer: Kirsten Weeks

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 - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2005	978	10,505	11,483	2,433	14,212	16,645			
2	2006	978	10,505	11,483	2,895	16,909	19,804	(20,097)	(1,016,468)	(1,036,565)
3	2007	978	10,505	11,483	3,853	22,507	26,360	(41,160)	(1,136,213)	(1,177,373)
4	2008	978	10,505	11,483	3,883	22,681	26,564	(41,341)	(1,150,372)	(1,191,713)
5								(33,729)	(1,105,511)	(1,139,240)
6										
7										
8										
9										
10										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
11	Year	State	Federal	Total	State	Federal	Total			
12	2005	(18,983)	(110,890)	(129,873)	(2,652)	(15,489)	(18,141)			
13	2006	(29,349)	(171,447)	(200,796)	(7,417)	(43,325)	(50,742)			
14	2007	(29,833)	(174,274)	(204,107)	(5,364)	(31,332)	(36,696)			
15	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
16										
17										
18										
19										
20		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
21	Year	State	Federal	Total	State	Federal	Total			
22	2005	(10)	(21,037)	(21,047)	(1,863)	(893,769)	(895,632)			
23	2006	(20)	(21,094)	(21,114)	(8,247)	(927,761)	(936,008)			
24	2007	(30)	(21,151)	(21,181)	(10,945)	(956,627)	(967,572)			
25	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
26										
27										
28										

Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.

Supporting Schedules: C-6, Pg 2 & 3
 Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08

Schedule: C-6
 Page 2 of 3
 Preparer: Kirsten Weeks

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.

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees							Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					978	2005					2,433
2	2006	978				978	2006	2,433	462			2,895
3	2007	978				978	2007	2,895	958			3,853
4	2008	978				978	2008	3,853	30			3,883
5												
6												
7												
8												
9												
Account No. 4425 (190.2020) Deferred State Tax - Rate Case							Account No. 4427 (190.2021) Deferred State Tax - Maint Fee					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(18,983)	2005					(2,652)
14	2006	(18,983)	(10,366)			(29,349)	2006	(2,652)	(4,765)			(7,417)
15	2007	(29,349)	(484)			(29,833)	2007	(7,417)	2,053			(5,364)
16	2008	(29,833)	10,093			(19,740)	2008	(5,364)	2,017			(3,347)
17												
18												
19												
20												
21												
Account No. 4433 (190.2024) Deferred State Tax - Org							Account No. 4437 (190.2031) Deferred State Tax - Depreciation					
Line No.	Year	Beginning Balance	Current #REF! 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
25	2005					(10)	2005					(1,863)
26	2006	(10)	(10)			(20)	2006	(1,863)	(6,384)			(8,247)
27	2007	(20)	(10)			(30)	2007	(8,247)	(2,593)		(105)	(10,945)
28	2008	(30)	(353)			(383)	2008	(10,945)	(3,914)		(261)	(15,120)
29												
30												
31	Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.											

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08

Schedule: C-6
 Page 3 of 3
 Preparer: Kirsten Weeks

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.

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					10,505	2005					14,212
2	2006	10,505				10,505	2006	14,212	2,697			16,909
3	2007	10,505				10,505	2007	16,909	5,598			22,507
4	2008	10,505				10,505	2008	22,507	174			22,681
5												
6												
7												
8												
9												
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(110,890)	2005					(15,489)
14	2006	(110,890)	(60,557)			(171,447)	2006	(15,489)	(27,836)			(43,325)
15	2007	(171,447)	(2,827)			(174,274)	2007	(43,325)	11,993			(31,332)
16	2008	(174,274)	58,962			(115,312)	2008	(31,332)	11,784			(19,548)
17												
18												
19												
20												
21												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	2005					(21,037)	2005					(893,769)
26	2006	(21,037)	(57)			(21,094)	2006	(893,769)	(33,992)			(927,761)
27	2007	(21,094)	(57)			(21,151)	2007	(927,761)	(30,386)		1,520	(956,627)
28	2008	(21,151)	(2,065)			(23,216)	2008	(956,627)	(22,865)		(1,129)	(980,621)
29												
30												
31	Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.											

Supporting Schedules: None
 Recap Schedules: C-6, Pg 1

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08

Schedule: C-7
 Page 1 of 1
 Preparer: Kirsten Weeks

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. 12/31/2005	Net ITC 12/31/2005	2006	2007*	2008*
1	Prior	(18,612)	6,975	(11,637)	279	279	279
2	1981	(7,053)	2,544	(4,509)	106	106	106
3	1982	(18,745)	6,463	(12,282)	281	281	281
4	1983	(52,301)	17,270	(35,031)	785	785	785
5	1984	(37,642)	11,865	(25,777)	565	565	565
6	1985	(12,934)	3,880	(9,054)	194	194	194
7	1986	(9,723)	2,774	(6,949)	146	146	146
8					2,356	2,356	2,356
9				(105,239)	(102,883)	(100,527)	(98,171)

Line No.	Year	Amount Realized		Amortization		Ending Balance
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	
16	2005					(105,238)
17	2006	(105,239)			2,356	(102,883)
18	2007*	(102,883)			2,356	(100,527)
19	2008*	(100,527)			2,356	(98,171)

Allocation to Counties	12/31/08 ERCs	Allocation
Marion County - Water	532.1	131
Marion County - Wastewater	78.8	19
Orange County - Water	303.5	75
Pasco County - Water	3,013.3	740
Pasco County - Wastewater	1,185.0	291
Pinellas County - Water	433.3	107
Seminole County - Water	2,630.5	647
Seminole County - Wastewater	1,405.5	346
TOTAL UIF	9,582.0	2,356

* Adjusted to reflect the yearly amortization of \$2,355.96, not recorded on the books of UIF by error.

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

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08

Schedule: C-8
 Page 1 of 1
 Preparer: Kirsten Weeks

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

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

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

21 NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary
 22 company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest
 23 is shown on Schedules C-3, line 8.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: C-9

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten Weeks

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08

Schedule: C-10
Page 1 of 1
Preparer: Kirsten Weeks

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

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
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 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	283,137	41.53%	6.65%	2.76%
2	Short Term Debt	62,483	9.16%	4.30%	0.39%
3	Preferred Stock	-			
4	Common Equity	249,456	36.59%	11.17%	4.09%
5	Customer Deposits	4,586	0.67%	6.00%	0.04%
6	Tax Credits - Zero Cost	6,398	0.94%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	75,720	11.11%		
9	Other (Explain)	-			
10					
11	Total	681,780	100.00%		7.28%

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. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of \$1,415 for 12/2007 and (\$1,390) for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.
4. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-090006-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 - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Interim [] Final [x]
Historical [x] Projected []

Schedule D-2
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 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,716,863)	47.58%	283,137	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,650,979)	10.50%	62,483	
3	Preferred Stock				-		-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,345,602)	41.92%	249,456	
5	Customer Deposits	5,234	3,902	4,586	-	n/a	4,586	
6	Tax Credits - Zero Cost (see note 2)	6,409	6,259	6,398	-	n/a	6,398	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes (see note 2)	75,978	72,632	75,720	-	n/a	75,720	
9	Other (Explain)				-		-	
10								
11	Total	<u>353,960,039</u>	<u>387,594,808</u>	<u>378,395,224</u>	<u>(377,713,444)</u>	<u>100.00%</u>	<u>681,780</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. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7

Recap Schedules: D-1

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Amount Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Net Proceeds (5)-(9)+(7)	(10) Rate (Contract Rate on Face Value)	(11) Dollar Dividend on Face Value (11)x(5)	(12) Effective Cost Rate (12)/(10)
1	Not applicable.											
2												
3												
4	Note: Preferred stock is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [x]
 Historical [x] Projected []

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

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/08	Effective Cost Rate
1	Chase	1,706,286	Revolving Line of Credit	39,713,462	4.30%
2					
3	Total	1,706,286		39,713,462	4.30%
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: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [x] Final [x]
 Historical [x] Projected []

Florida Public Service Commission

Schedule D-5
Page 1 of 1

Preparer: Kirsten 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 12/31/08	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate ((11)/(4)-(6)-(7))
1	6.58% note, due in	7/19/2006 -	180,000,000	180,000,000	-	1,168,840	-	-	42,434	11,844,000	11,886,434	6.63%
2	installments beginning 2017	7/19/2035										
3												
4												
5	Total		180,000,000	180,000,000	-	1,168,840	-	42,434	11,844,000	11,886,434	6.63%	
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

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

Company Utilities, Inc. of Florida - Marion County
 Docket No.: 096462-WS
 Schedule Year Ended 12/31/08
 Interim Fiscal
 Historical Projected

Florida Public Service Commission

Schedule D-6
 Page 1 of 1

Preparer: Kirsten 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 12/31/08	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (11)/(4)-(6)-(7)
1	Not applicable												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

Supporting Schedules: None
 Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule: D-7

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	12/01/07	5,206	28		5,234
2	01/01/08	5,234	98		5,331
3	02/01/08	5,331	92		5,424
4	03/01/08	5,424	103		5,526
5	04/01/08	5,526	139		5,665
6	05/01/08	5,665	43		5,708
7	06/01/08	5,708		1,476	4,232
8	07/01/08	4,232		766	3,466
9	08/01/08	3,466	218		3,684
10	09/01/08	3,684	138		3,822
11	10/01/08	3,822	12		3,834
12	11/01/08	3,834		48	3,786
13	12/01/08	3,786	116		3,902
14					
15				Thirteen Month Average	\$ 4,586

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Water [x] or Sewer []

Schedule E-1
 Page 1 of 2
 Preparer: Dan Ciecierski

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$3.68	\$3.73	\$3.84	\$4.22
3	1" Residential	\$9.20	\$9.32	\$9.60	\$10.55
4	1.5" Residential	\$18.40	\$18.63	\$19.20	\$21.10
5	2" Residential	\$29.44	\$29.81	\$30.72	\$33.75
6	3" Residential	\$58.88	\$59.62	\$61.44	\$67.51
7	4" Residential	\$92.00	\$93.16	\$96.00	\$105.48
8	6" Residential	\$184.00	\$186.32	\$192.00	\$210.97
9					
10	<u>General Service</u>				
11	5/8" General Service	\$3.68	\$3.73	\$3.84	\$4.22
12	1" General Service	\$9.20	\$9.32	\$9.60	\$10.55
13	1.5" General Service	\$18.40	\$18.63	\$19.20	\$21.10
14	2" General Service	\$29.44	\$29.81	\$30.72	\$33.75
15	3" General Service	\$58.88	\$59.62	\$61.44	\$67.51
16	4" General Service	\$92.00	\$93.16	\$96.00	\$105.48
17	6" General Service	\$184.00	\$186.32	\$192.00	\$210.97
18					
19	<u>Consumption Charge (per 1,000 Gallons)</u>				
20	Residential	\$2.21	\$2.24	\$2.31	\$2.53
21	General Service	\$2.21	\$2.24	\$2.31	\$2.53

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was five days after the customer notices were mailed for the 2007 Index and Pass Through.

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Water [] or Sewer [x]

Schedule E-1
 Page 2 of 2
 Preparer: Dan Ciecierski

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	All Meter Sizes	\$19.38	\$19.73	\$20.25	\$28.03
3					
4	<u>General Service</u>				
5	5/8" General Service	\$19.38	\$19.73	\$20.25	\$28.03
6	1" General Service	\$48.46	\$49.33	\$50.63	\$70.09
7	1.5" General Service	\$96.91	\$98.65	\$101.25	\$140.16
8	2" General Service-Bulk	\$155.06	\$157.85	\$162.02	\$224.28
9	3" General Service	\$310.11	\$315.69	\$324.02	\$448.54
10	4" General Service	\$484.55	\$493.27	\$506.29	\$700.86
11	6" General Service	\$969.10	\$986.54	\$1,012.58	\$1,401.72
12					
13					
14	<u>Consumption Charge (per 1,000 Gallons)</u>				
15	Residential	\$2.06	\$2.10	\$2.16	\$2.99
16	(Maximum 10,000 Gallons)				
17	General Service	\$2.47	\$2.51	\$2.58	\$3.57

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was five days after the customer notices were mailed for the 2007 Index and Pass Through.

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Water Sewer

Schedule E-2
 Page 1 of 2
 Preparer: Dan Ciecierski

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Line No.	Class/Meter Size	Bills Jan - May 2008	Total Billable Gallons (in 000's) Jan - May 2008	Test Year Rates Effective Jan - May 2008	Test Year Revenues Jan - May 2008	Bills June - Dec 2008	Total Billable Gallons (in 000's) June - Dec 2008	Test Year Rates Effective June - Dec 2008	Test Year Revenues June - Dec 2008	Total Bills for Test Year	Total Billable Gallons (in 000's) for Test Year	Total Test Year Revenue	Present Rates Effective 4.20.09	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	516		\$3.68	\$1,899	718		\$3.73	\$2,678	1,234		\$4,577	\$3.84	\$4,739	\$4.22	\$5,207
3	1" Residential	1,881		\$9.20	\$17,305	2,623		\$9.32	\$24,446	4,504		\$41,752	\$9.60	\$43,238	\$10.55	\$47,517
4	Total Residential	2,397			\$19,204	3,341			\$27,125	5,738		\$46,329		\$47,977		\$52,725
5																
6	Gallage Charge (per 1,000 Gallons)															
7	5/8" Residential		1,810	\$2.21	\$4,000		2,026	\$2.24	\$4,538		3,836	\$8,538	\$2.31	\$8,861	\$2.53	\$9,705
8	1" Residential		16,616	\$2.21	\$36,721		27,667	\$2.24	\$61,974		44,283	\$98,695	\$2.31	\$102,294	\$2.53	\$112,036
9	Total		18,426		\$40,721		29,693		\$66,512		48,119	\$107,234		\$111,155		\$121,741
10																
11	Total Residential Service				\$59,926				\$93,637			\$153,562		\$159,132		\$174,466
12																
13	Average Residential Bill				\$25.00				\$28.03			\$26.76		\$27.73		\$30.41
14																
15	General Service - Base Charge															
16	5/8" General Service	100		\$3.68	\$368	141		\$3.73	\$526	241		\$894	\$3.84	\$925	\$4.22	\$1,017
17	1" General Service	20		\$9.20	\$184	26		\$9.32	\$242	46		\$426	\$9.60	\$442	\$10.55	\$485
18	1.5" General Service	15		\$18.40	\$276	14		\$18.63	\$261	29		\$537	\$19.20	\$557	\$21.10	\$612
19	4" General Service	5		\$92.00	\$460	24		\$93.16	\$2,236	29		\$2,696	\$96.00	\$2,784	\$105.48	\$3,059
20	Total General Service	140			\$1,288	205			\$3,265	345		\$4,553		\$4,708		\$5,173
21																
22	Gallage Charge (per 1,000 Gallons)															
23	5/8" General Service		633	\$2.21	\$1,399		1,612	\$2.24	\$3,611		2,245	\$5,010	\$2.31	\$5,186	\$2.53	\$5,680
24	1" General Service		70	\$2.21	\$155		133	\$2.24	\$298		203	\$453	\$2.31	\$469	\$2.53	\$514
25	1.5" General Service		808	\$2.21	\$1,786		734	\$2.24	\$1,644		1,542	\$3,430	\$2.31	\$3,562	\$2.53	\$3,901
26	4" General Service		572	\$2.21	\$1,264		2,180	\$2.24	\$4,883		2,752	\$6,147	\$2.31	\$6,357	\$2.53	\$6,963
27	Total		2,083		\$4,603		4,659		\$10,436		6,742	\$15,040		\$15,574		\$17,057
28																
29	Total General Service				\$5,891				\$13,701			\$19,593		\$20,282		\$22,230
30																
31	Average General Service Bill				\$42.08				\$66.83			\$56.79		\$58.79		\$64.44
32																
33									Total Miscellaneous Service Charge Revenues			1,090		\$1,090		\$1,090
34																
35																
36																
37																
38																
39																
40																
41																
42																
43																
44																

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule E-3

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Water [x] or Sewer [x]

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	484	-	28	-	-	512
2	February	478	-	28	-	-	506
3	March	479	-	28	-	-	507
4	April	476	-	28	-	-	504
5	May	480	-	28	-	-	508
6	June	479	-	29	-	-	508
7	July	459	-	30	-	-	489
8	August	480	-	28	-	-	508
9	September	485	-	34	-	-	519
10	October	482	-	28	-	-	510
11	November	485	-	28	-	-	513
12	December	471	-	28	-	-	499
13							
14	Total	5,738	-	345	-	-	6,083

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	82	-	2	-	-	84
2	February	78	-	2	-	-	80
3	March	79	-	2	-	-	81
4	April	77	-	2	-	-	79
5	May	80	-	2	-	-	82
6	June	79	-	2	-	-	81
7	July	83	-	2	-	-	85
8	August	82	-	2	-	-	84
9	September	83	-	2	-	-	85
10	October	83	-	2	-	-	85
11	November	86	-	2	-	-	88
12	December	81	-	2	-	-	83
13							
14	Total	973	-	24	-	-	997

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-4
 Page 1 of 2

Preparer: Dan Ciecierski

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Water</u>				
2	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00
3					
4	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
5					
6	Violation Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
7					
8	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A
9					
10	Premise Visit	N/A	N/A	\$21.00	\$42.00
11					
12	The proposed changes in the above fees mirrors the charges allowed in the following docket:				
13					
14	Wedgefield Utilities, Inc.	Docket No.: 070694-WS			
15	Order No. PSC-08-0827-PAA-WS	pg. 20			
16					

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer [x]

Schedule E-4
 Page 2 of 2

Preparer: Dan Ciecierski

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, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No.	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	<u>Wastewater</u>				
2	Initial Connection Fee	\$15.00	\$22.50	\$21.00	\$42.00
3					
4	Normal Reconnection Fee	\$15.00	\$22.50	\$21.00	\$42.00
5					
6	Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
7					
8	Premises Visit Fee (in lieu of disconnection)	\$10.00	\$15.00	N/A	N/A
9					
10	Premises Visit	N/A	N/A	\$21.00	\$42.00
11					
12	* Actual cost equals the total cost incurred for services.				
13					
14					
15	The proposed changes in the above fees mirrors the charges allowed in the Lake Utility Services, Inc. last docket no. 070693-WS; Order No: PSC-09-				
16	0101-PAA-WS, with a minor change in the wording of "Premises Visit (in lieu of disconnection)" to "Premises Visit," which has been changed in				
17	accordance with Utilities, Inc. of Pennbrooke's 2006 rate case from Docket No. 060261-WS; in Order No. PSC-07-0088-PAA-WS.				
18					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 1 of 2

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 420.00	\$ -	\$ 405.00	\$ 265.00	\$ 1,090.00
2					
3	Other Charges as follows:				
4	NSF Check Charge			175.00	
5	Shut-Off Charge			90.00	
6	Total			<u>\$ 265.00</u>	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 2 of 2

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$105	\$ -	\$ -	\$ -	\$ 105.00
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			-	
6	Shut-Off Charge			-	
7	Total			<u>\$ -</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []

Schedule E-6
 Page 1 of 1

Preparer: Dan Ciecierski

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) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	4.25"	Mueller	107	7770 NW 56 Place	1
2	4.5"	American Darling	MK73	5850 NW 75 th Avenue	1
3	4.25"	Mueller	107	5580 NW 75 th Avenue	1
4	4.25"	Mueller	107	5300 NW 75 th Avenue	1
5	4.25"	Mueller	107	4950 NW 75 th Avenue	1
6	4.25"	Mueller	107	4680 NW 75 th Avenue	1
7	4.25"	Mueller	107	4410 NW 76 th Court	1
8	4.25"	Mueller	107	Corner of NW 42nd Lane & NW 78th Avenue	1
9	4.25"	Mueller	107	4606 NW 78 th Avenue	1
10	4.25"	Mueller	107	7671 NW 46 th Place	1
11	4.5"	Kennedy	K11	5147 NW 76 th Court	1
12	4.5"	Kennedy	K11	Island of NW 76 th Court	1
13	4.25"	Mueller	107	7734 NW 49 th Street	1
14	5.25"	Clow	37D2Z	8155 NW 49 th Street	1
15	4.25"	Mueller	107	Left of Golden Hills Clubhouse, NW 49th Street	1
16	4.5"	Kennedy	K81A	5200 NW 82 nd Court	1
17	5.25"	Mueller	107	8101 NW 46 th Street	1
18	4.5"	Mueller	107	4700 NW 82 nd Court	1
19	4.5"	Mueller	107	4550 NW 82 nd Court	1
20	4.5"	Mueller	107	8131 NW 80 th Terrace	1
21	4.5"	Kennedy	K11	Across from 4400 NW 80 th Avenue	1
22	4.25"	Mueller	107	4727 NW 80 th Avenue	1
23	4.5"	Mueller	107	7345 NW 44 th Lane	1
24	4.5"	Mueller	107	4490 NW 74 th Terrace	1
25	4.25"	Mueller	107	ISLAND ON NW 80 th Avenue	1
26	4.25"	Mueller	107	5385 NW 80 th Avenue	1
27	5.25"	Clow	37D2Z	5891 NW 80 th Avenue	1
28	4.25"	Mueller	107	5599 NW 80 th Avenue	1
29	4.25"	Mueller	107	5480 NW 78 th Court	1
30					
Total					<u>29</u>

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year ended: December 31, 2008
Interim Final
Historical Projected

Schedule E-7
Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Utilities, Inc. of Florida, Marion County does not have any private fire protection in this area;		
2	therefore this schedule is not applicable.		

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year ended: December 31, 2008
Interim Final
Historical Projected

Schedule E-8
Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Type	(3) Description
1		Utilities, Inc. of Florida - Marion County does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical Projected

Schedule E-9
 Page 1 of 1

Preparer: Dan Ciecierski

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).

(1) Line No.	(2) Type of Tax or Fee	(3) To Whom Payment is Made	(4) Amount	(5) How Collected from Customers	(6) Agreement Type
1	Utilities, Inc. of Florida - Marion County does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this				
2	schedule is not applicable.				

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-10
 Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Type of Charge	(3) Present Charges	(4) Proposed Charges
1	Utilities, Inc. of Florida - Marion County is not proposing a change to its present service availability charges; therefore this schedule is not applicable.		
2			
3			
4	System Capacity Charge		
5	Residential-per ERC (___ GPD)		
6	All others-per Gallon/Day		
7			
8	Plant Capacity Charge		
9	Residential-per ERC (___ GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC (___ GPD)		
14	or-per Lot (_____ Front Footage)		
15	Multi-family - Per unit		
16	All others-per Gallon/Day		
17	or-per Front Foot		
18			
19	Meter Installation Charge		
20	5/8" x 3/4"		
21	1"		
22	1-1/2"		
23	2"		
24	All Others		
25			
26	Service (Lateral) Installation Charge		
27	5/8" x 3/4"		
28	1"		
29	1-1/2"		
30	2"		
31	All Others		
32			
33	Back Flow Prevention Installation Charge		
34	5/8" x 3/4"		
35	1"		
36	1-1/2"		
37	2"		
38	All Others		
39			
40	Plan Review Charge		
41			
42	Inspection Charge		
43			
44	Guaranteed Revenue Charge		
45	With prepayment of Serv. Avail. Charges		
46	Residential-per ERC (_____ GPD)/Month		
47	All others-per Gallon/Month		
48	Without prepayment of Serv. Avail. Charges		
49	Residential-per ERC (_____ GPD)/Month		
50	All others-per Gallon/Month		
51			
52	Allowance for Funds Prudently Invested (AFPI)		
53	(if lines constructed by utility)		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Schedule E-11

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

Water or Sewer

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

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
1	Utilities, Inc. of Florida - Marion County does not have any guaranteed revenue contracts; therefore this schedule is not applicable				
2					

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Marion County

Docket No.: 090462-WS

Schedule Year ended: December 31, 2008

Interim Final

Historical Projected

Water or Sewer

Preparer: Dan Ciecierski

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 (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

(1) Line No.	(2) Customer	(3) Base	(4) Extra Capacity	(5) Present Charges	(6) Proposed Charges
1	Utilities, Inc. of Florida - Marion County does not have any industrial customers, whose utilization exceeds an				
2	average of 350,000 GPD; therefore this schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim Final
 Historical Projected
 Water or Sewer

Schedule E-13
 Page 1 of 1

Preparer: Dan Ciecierski

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 applicable.

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

1 Utilities, Inc. of Florida - Marion County is not utilizing a projected test year; therefore this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Water [X] or Sewer [X]

Schedule: E-14
Page 1 of 1
Preparer: Kirsten Weeks

Customer Class: All
Meter Size: All

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

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

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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) Gallons Pumped	(2) Corrected Gallons Pumped *	(3) * Gallons Sold **	(4) Other Uses	(5) Unaccounted For Water * (2)-(3)-(4)	(6) % Unaccounted For Water *
Jan-08	5.109	4.7595	4.127	0.096	0.536	11.3%
Feb-08	4.692	4.2791	3.757	0.297	0.226	5.3%
Mar-08	4.949	4.6289	3.672	0.123	0.834	18.0%
Apr-08	6.018	5.6167	3.825	0.099	1.693	30.1%
May-08	8.525	8.0214	5.190	0.089	2.742	34.2%
Jun-08	6.102	5.6371	7.788	0.086	-2.237	-39.7%
Jul-08	4.738	4.2944	4.325	0.064	-0.095	-2.2%
Aug-08	4.365	4.0076	4.093	0.073	-0.158	-4.0%
Sep-08	4.772	4.3770	3.909	0.052	0.416	9.5%
Oct-08	6.308	5.7160	4.013	0.067	1.636	28.6%
Nov-08	6.837	5.8530	4.862	0.127	0.864	14.8%
Dec-08	5.414	4.9152	5.355	0.072	-0.512	-10.4%
Total	67.829	62.106	54.916	1.245	5.945	9.6%

* In Docket No. 060253-WS, TY 2005, it was noted that the two well pump flow meters were reading high. A correction was made, based on portable flow meter readings. In addition, the flow meters were repaired. The flow meter for Well No. 1 is now accurate. However, the readings at Well No. 2 continue to be inaccurate. It was determined that this was due to the close proximity of the flow meter to the pump discharge. The piping configuration prevents the means of accurately measuring flow. The permanent solution to this problem is to install a new flow meter downstream of the confluence of the flows from Wells 1 and 2 where there is more straight pipe and thus much less turbulence. An application was made to the SJRWMD to revise the measuring point and the District has approved that application as of October 28, 2009.

Accuracy tests for Well No. 2 in 2008 indicate that it was reading 22.7% high. A correction factor was applied to the Well No. 2 flows and the total corrected gallons are shown in Col. 2 above. The unaccounted for water in Col. 5 and the % unaccounted for water in Col. 6 are based on the corrected pumped water amounts.

** Total gallons sold (54.926 MG) differs by .055 MG from total gallons sold on Sch E-2 (54.861 MG). This insignificant difference is because the amounts on Sch E-2 come from the billing analysis, which is rounded to the nearest 1,000 gals, while the amounts on this schedule come from unrounded consumption records in order to develop monthly amounts.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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)	(3) Individual Plant Flows		(4)	(5)	(6)
	Crownwood	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08	0.635				0.635	0.000
Feb-08	0.665				0.665	0.000
Mar-08	0.730				0.730	0.000
Apr-08	0.673				0.673	0.000
May-08	0.477				0.477	0.000
Jun-08	0.454				0.454	0.000
Jul-08	0.518				0.518	0.000
Aug-08	0.664				0.664	0.000
Sep-08	0.473				0.473	0.000
Oct-08	0.504				0.504	0.000
Nov-08	0.482				0.482	0.000
Dec-08	0.524				0.524	0.000
Total	6.799	0.000			6.799	0.000

(Above data in millions of gallons)

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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.	Max Day Per Sanitary Survey:	636,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/28/2008	381,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/29/2008 (2) 5/14/2008 (3) 5/15/2008 (4) 5/21/2008 (5) 5/28/2008	302,000 303,000 315,000 335,000 381,000
	AVERAGE	327,200
4 Average Daily Flow	Max Month Annual	275,000 185,325
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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
1. Plant Capacity (Three Month Average Daily Flow (TMADF))	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		40,000
2. Average Daily Flow Max Month (a)	<u>Mar-08</u>	<u>23,548</u>
Highest TMADF	<u>Apr-08</u>	<u>22,975</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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		704 gpm
Firm Reliable well pumping capacity (largest well out), gpm		252 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.	10,000 gallons	
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 gpm
Maximum day demand,	381,000 gpd	
Peak hour demand = 2x max day/1440	529 gpm	
Fire flow requirement		500 gpm
Unaccounted for water	9.57% of water pumped	11 gpm
Acceptable unaccounted for	10.00%	12 gpm
Excess unaccounted for		0 gpm

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant, no usable storage

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

A =	Peak demand	529 gpm
B =	Property needed to serve five years after TY	56 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0 gpm
E =	Firm Reliable Capacity	252 gpm

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

INPUT INFORMATION:

Permitted capacity, Three month average daily flow (TMADF)	40,000 gpd
Annual average daily flow	18,578 gpd
Maximum month, average daily flow	23,548 gpd
Highest TMADF	22,975 gpd

Used & Useful Analysis:

Used & useful was set at 68.65% in Docket No. 020071-WS and held at that level in Docket No. 060253-WS even though the numerical percentage had decreased to 66.41%. In this case, the numerical percentage remains virtually unchanged. The utility should not be penalized by assigning a reduced level of used & useful. The plant is no less useful than in previous years.

Percent Used & Useful = $(A + B - C)/D \times 100\%$, where:

	66.86%
Use:	68.65%

A =	Peak demand, TMADF	22,975 gpd
B =	Property needed to serve five years after TY (see Sch. F- 8 &10)	3,767 gpd
C =	Excess treated wastewater	0 gpd
D =	Permitted Capacity, TMADF	40,000 gpd

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

Water sales to WW customers (see F-10) = 7.343 MG.
Treated flows are (see F-2) = 6.799 MG = 93% of sales.
There is no indication of excess I/I.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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. 060253-WS. The water distribution system was found to be 100% used & useful based on existing connections and an allowance for growth. Circumstances have not significantly changed. The system remains at 100% used and useful.

Wastewater Collection System

The wastewater collection system serves only the Crownwood area. In Docket No. 060253-WS, the collection system was found to be 100% used & useful. As indicated in that docket, the area served is compact and of such a configuration (a quadruplex development) that the collection system serving the existing buildings, although capable of serving others, could not be any less, even if no other buildings were built.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Seidman, F.

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

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

Water Pumping, Treatment & Storage

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	12 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	0.97 gpm/ERC *
PN =	Property needed expressed in U units	56 gpm

* Based on the 2008 Peak Hour Demand (Sch. F-5) divided by 2008 ERCs (Sch F-9).

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	8 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations. *	97 gpd/ERC
PN =	Property needed expressed in U units	3767 gpd

* Based on the 2008 TMADF (Sch. F-6) divided 2008 ERCs (Sch F-10).

Water Distribution System

$PN = EG \times PT \times U$

where:

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

Wastewater Collection System

Built out. Per Docket No. 060253-WS. See F-7.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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			SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2004	461	466	464	49,601,723	107,016	54,176,608	506	
2	2005	466	460	463	40,606,261	87,703	44,446,490	507	0.11%
3	2006	460	470	465	52,855,940	113,669	59,792,701	526	3.80%
4	2007	470	486	478	50,393,339	105,425	56,993,249	541	2.77%
5	2008	486	471	479	48,169,850	100,668	54,916,388	546	0.91%
Average Growth Through 5-Year Period (Col. 8)									<u>1.90%</u>

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

	X	Y
Constant:	491.3312618	1 506
X Coefficient:	11.23510629	2 507
R^2:	0.93589266	3 526
		4 541
		5 546
		10 604
Five year growth		58
Annual average		12

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	2004	73	71	72	3,012,593	41,842	8,338,359	199	
2	2005	71	72	72	2,656,350	37,152	8,450,826	227	14.14%
3	2006	72	71	72	2,760,325	38,606	7,767,850	201	-11.54%
4	2007	71	82	77	2,595,350	33,926	7,894,580	233	15.65%
5	2008	82	81	82	2,528,560	31,025	7,343,330	237	1.71%
								Average Growth Through 5-Year Period (Col. 8)	
								<u>4.99%</u>	

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

	X	Y
Constant:	195.45754	1 199
X Coefficient:	8.0040298	2 227
R^2:	0.5019154	3 201
		4 233
		5 237
		10 275
Five year growth		39
Annual average		8

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim Final
 Historic Projected

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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 Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	681,677	95,815	(A)	777,492	A-5, A-3 Int.
2						
3	Utility Land & Land Rights	28,058	(10,797)	(A)	17,261	A-5
4						
5	Less: Non-Used & Useful Plant	-	-		-	A-7
6						
7	Construction Work in Progress	14,634	(14,634)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(296,031)	(1,454)	(B)	(297,485)	A-9, A-3 Int.
10						
11	Less: CIAC	(157,814)	-	(D)	(157,814)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	75,070	(1,976)	(E)	73,094	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	157,348	(F)	157,348	A-17, A-3 Int.
22						
23	Total Rate Base	345,594	224,302		569,896	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim Final
 Historic Projected

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	175,502	7,003	(A)	182,505	A-6, A-3 Int.
2						
3	Utility Land & Land Rights	-	10,826	(A)	10,826	A-6, A-3 Int.
4						
5	Less: Non-Used & Useful Plant (net)	-	(20,958)	(A) & (B)	(20,958)	A-7
6						
7	Construction Work in Progress	4,680	(4,680)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(46,897)	(7,573)	(B)	(54,470)	A-10, A-3 Int.
10						
11	Less: CIAC	(7,200)	-	(D)	(7,200)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	643	(104)	(E)	539	A-14, A-3 Int.
14						
15	Acquisition Adjustments	-	-		-	-
16						
17	Accum. Amort. of Acq. Adjustments	-	-		-	-
18						
19	Advances For Construction	-	-		-	A-16
20						
21	Working Capital Allowance	-	23,248	(F)	23,248	A-17, A-3 Int.
22						
23	Total Rate Base	126,728	7,762		134,490	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 1 of 2
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(A) <u>Utility Plant</u>		
2	<u>1. Utility Plant in Service</u>		
3	(a) Allocate common General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	303.5 / 353.7 Land & Land Rights	23,591	3,043
5	304.5 / 354.7 Structures & Improvements	8,074	1,041
6	340.5 / 390.7 Office Furniture & Equipment	32,305	4,167
7	341.5 / 391.7 Transportation Equipment	(352)	(45)
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	7,594	980
10	344.5 / 394.7 Laboratory Equipment	1,282	165
11	345.5 / 395.7 Power Operated Equipment	-	-
12	346.5 / 396.7 Communication Equipment	669	86
13	347.5 / 397.7 Miscellaneous Equipment	108	14
14	Total allocations of General Plant between water and wastewater	<u>73,271</u>	<u>9,451</u>
15			
16	(b) To correct parent companies allocations during the year based on ERCs	95,838	(409)
17	To adjust Transportation Equipment for vehicle usage by Marion County	10,219	1,513
18	Total Allocation Adjustments	<u>106,057</u>	<u>1,104</u>
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	1,534	
22	Seminole Cost Center	12,396	(1,295)
23	Total allocations of UIF Common Cost Centers	<u>13,930</u>	<u>(1,295)</u>
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIS	(16,949)	-
27	Allocation of Water General Plant accounts to Wastewater	1,628	(1,628)
28	Allocation of Wastewater General Plant accounts to Water	(10,197)	10,197
29	Total Adjustments to Rollforward Plant = 1/1/2006 to 12/31/2008	<u>(25,518)</u>	<u>8,569</u>
30			
31	Total Adjustments to Utility Plant in Service	<u>85,018</u>	<u>17,829</u>
32			
33	<u>2. Non-used and Useful Plant</u>		
34	(a) Account 380.4		
35	To adjust sewer treatment plant to 31.35% non-used and useful	-	(32,269)
36			
37	Total adjustments to Utility Plant	<u>85,018</u>	<u>(14,440)</u>
38			
39	(B) <u>Accumulated Depreciation</u>		
40	<u>1. Utility Plant in Service</u>		
41	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
42	304.5 / 354.7 Structures & Improvements	4,649	600
43	340.5 / 390.7 Office Furniture & Equipment	3,498	451
44	341.5 / 391.7 Transportation Equipment	1,503	194
45	342.5 / 392.7 Stores Equipment	-	-
46	343.5 / 393.7 Tools, Shop & Garage Equipment	2,007	259
47	344.5 / 394.7 Laboratory Equipment	612	79
48	345.5 / 395.7 Power Operated Equipment	-	-
49	346.5 / 396.7 Communication Equipment	676	87
50	347.5 / 397.7 Miscellaneous Equipment	1	0
51	Total Allocation of General Plant Accumulated Depreciation	<u>12,946</u>	<u>1,670</u>
52			
53	(b) To correct parent companies allocations during the year based on ERCs	26,929	680
54	To adjust Acc. Dep. for Vehicle Usage by Marion County	4,119	610
55	Total Allocation Adjustments	<u>31,048</u>	<u>1,290</u>
56			
57	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
58	Pasco Cost Center	409	-
59	Seminole Cost Center	3,259	(1,874)
60	Total allocations of UIF Common Cost Centers	<u>3,668</u>	<u>(1,874)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Schedule Year Ended: 12/31/08
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-3 (Interim)
 Page 2 of 2
 Docket No.: 090462-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
2	Total Adjustments to Water / Wastewater Accumulated Depreciation	(31,681)	6,576
3	Allocation of Water General Plant Depreciation to Wastewater	(28)	28
4	Allocation of Wastewater General Plant Depreciation to Water	117	(117)
5	Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008	(31,592)	6,487
6			
7	Total adjustments to UPIIS Accumulated Depreciation	1,454	7,573
8			
9	<u>2. Non-used and Useful Plant</u>		
10	(a) Account 380.4		
11	To adjust Accumulated Depreciation to reflect 31.35 % non-used & useful	-	(11,311)
12			
13	Total Accumulated Depreciation Adjustments	1,454	(3,738)
14			
15	(C) <u>Construction Work in Progress</u>		
16	To remove from rate base average construction work in process	(14,634)	(4,680)
17	Total construction work in progress	(14,634)	(4,680)
18			
19	(D) <u>Contributions in Aid of Construction (CIAC)</u>		
20	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
21	CIAC - Other Tangible Plant - Water	(47,980)	
22	CIAC - Water Tap	47,980	
23	CIAC - Structures & Improvements - General Sewer		(450)
24	CIAC - Sewer Tap		450
25	Total CIAC Adjustments	-	-
26			
27	(E) <u>Accumulated Amortization of CIAC</u>		
28	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
29	CIAC - Organization - Water	2,234	
30	CIAC - Water Treatment Equipment	78	
31	CIAC - Distribution Reservoirs & Standpipes	(480)	
32	CIAC - Transmission & Distribution Mains	(311)	
33	CIAC - Other Tangible Plant - Water	(60,031)	
34	CIAC - Water Tap	56,533	
35	CIAC - Water Plant Meter Fee	1	
36	CIAC - Structures & Improvements - General Sewer		(140)
37	CIAC - Sewer Tap		36
38	Total CIAC Amortization Adjustments	(1,976)	(104)
39			
40	(F) <u>Working Capital</u>		
41	1. Adjustments to Schedule A-18 affecting Working Capital	Total UIF	
42	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
43			
44	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the		
45	2005 TY Rate Case (Amortization Start Date - 9/1/08)	220,340	
46	Net Adjustment to Deferred Rate Case Expense	(262,944)	
47			
48	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the		
49	2005 TY Rate Case (Amortization Start Date - 9/1/07)	16,507	
50			
51	Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)	
52			
53	2. Adjustments to Schedule A-19 affecting Working Capital		
54	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
55	Condemnation Land at Seminole County	44,530	
56			
57	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
58			
59	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
60			
61	Working Capital Adjustment Per Schedule A-17 - Interim Section	157,348	23,248

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Interim Final
 Historic or Projected

Schedule: B-1 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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	169,225	11,279	180,504	8,727	(A) 189,231	B-4, B-3 Int.
2							
3	Operation & Maintenance	105,959	(7,756)	98,203		(B) 98,203	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	30,432	(7,253)	23,179		(C), (D) 23,179	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	
8							
9	Taxes Other Than Income	17,285	(3,256)	14,029	393	(E) 14,422	B-15, B-3 Int.
10							
11	Provision for Income Taxes	-	10,085	10,085	3,136	(F) 13,221	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	153,675	(8,180)	145,495	3,529	149,024	
14							
15	NET OPERATING INCOME	15,549	19,459	35,008	5,198	40,206	
16							
17							
18	RATE BASE	345,594	224,302	569,896		569,896	
19							
20							
21	RATE OF RETURN	4.50 %		6.14 %		7.06 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: 12/31/08
 Interim Final
 Historic or Projected

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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	37,332	2,497	39,829	14,271 (A)	54,100	B-4, B-3 Int.
2							
3	Operation & Maintenance	18,425	13,019	31,444	- (B)	31,444	B-6, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	4,347	2,121	6,468	- (C), (D)	6,468	B-14, B-3 Int.
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	-	2,936	2,936	642 (E)	3,578	B-15, B-3 Int.
10							
11	Provision for Income Taxes	-	(2,007)	(2,007)	5,128 (F)	3,121	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	22,772	16,069	38,841	5,770	44,611	
14							
15	NET OPERATING INCOME	14,560	(13,573)	987	8,501	9,488	
16							
17							
18	RATE BASE	126,728	7,762	134,490		134,490	
19							
20							
21	RATE OF RETURN	11.49 %		0.73 %		7.06 %	

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

Line No.	Description	Water	Wastewater
1 (A)	<u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4	169,225	37,332
6	Adjustment to remove Accrued Revenues per B4	1,098	658
7	Test Year Adjusted Revenues	<u>170,323</u>	<u>37,989</u>
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	180,504	39,829
12	Test Year Adjusted Revenues net of Accrual per above	<u>170,323</u>	<u>37,989</u>
13	Adjustment required to annualize revenues	<u>10,181</u>	<u>1,839</u>
14			
15	<u>Pro-Forma Adjustments</u>		
16	<u>(3) Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize a 7.06% rate of return	<u>8,727</u>	<u>14,271</u>
18			
19	Total Adjustments to Revenues	<u>20,006</u>	<u>16,768</u>
20			
21 (B)	<u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
22	(1) To allocate common expenses charged to water to wastewater		
23	601/701 Salaries & Wages - Employees	(2,602)	2,602
24	603/703 Salaries & Wages - Officers, Etc.	(446)	446
25	604/704 Employee Pensions & Benefits	(1,452)	1,452
26	620/720 Materials & Supplies	(369)	369
27	632/732 Contractual Services - Acct.	(83)	83
28	633/733 Contractual Services - Legal	(47)	47
29	635/735 Contractual Services - Testing	(20)	20
30	636/736 Contractual Services - Other	(1,529)	1,529
31	650/750 Transportation Expenses	(613)	613
32	659/759 Insurance - Other	(628)	628
33	660/760 Advertising Expense	(1)	1
34	667/767 Reg. Comm. Exp. - Other	(17)	17
35	670/770 Bad Debt Expense	(83)	83
36	675/775 Miscellaneous Expenses	(1,586)	1,586
37	Total Allocation to Wastewater	<u>(9,476)</u>	<u>9,476</u>
38			
39	(2) To correct parent companies allocations during the year based on ERCs	<u>Total W & WW</u>	
40	604/704 - Employee Pensions & Benefits	20	3
41	618/718 - Chemicals	49	6
42	620/720 - Materials	3,043	393
43	632/732 - Contractual Services - Acct.	17	2
44	633/733 - Contractual Services - Legal	826	107
45	636/736 - Contractual Services - Other	102	13
46	642/742 - Rental of Equipment	2	-
47	659/759 - Insurance - Other	181	23
48	666/766 - Regulatory Commission Expense - Rate Case Amort.	15,438	1,991
49	667/767 - Regulatory Commission Expense - Other	1,050	135
50	670/770 - Bad Debt Expense	12	2
51	675/775 - Miscellaneous Expenses	(114)	(15)
52	Total parent companies expenses reallocation based on ERCs	<u>20,626</u>	<u>2,660</u>
53			
54	(3) To adjust previous rate case amortization to allowed yearly amount		
55	Per Order No. PSC-07-0505-SC-WS	-	554
56	Per allocation adjustment in (2) above	<u>13,447</u>	<u>1,991</u>
57	666/766 - Regulatory Commission Expense - Rate Case Amort.	<u>(13,447)</u>	<u>(1,437)</u>

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

Line No.	Description	Water	Wastewater
1	(4) To correct allocations, annualize and increase salary and related expenses, and transportation		
2	expenses		
3	601/701 Salary & Wages	5,796	832
4	603/703 Salary & Wages - Officers	(2,674)	(396)
5	604/704 - Employee Pensions & Benefits	(1,952)	(289)
6	650/750 Transportation Expense	(1,080)	(160)
7	Total Salary & Transportation allocation adjustment	90	(13)
8			
9	(5) 618/718 Chemicals		
10	To transfer to wastewater invoices charged to water expense	(2,333)	2,333
11	To remove and transfer charges pertaining to Seminole County	(375)	-
12	To remove unvouchered invoice included in the G/L	(206)	-
13	To correct the value of invoice incorrectly reflected in the G/L	25	-
14	Total Chemical Adjustments	(2,889)	2,333
15			
16	Total Adjustment required to O&M Expenses	(7,756)	13,019
17			
18	(C) Adjustments to Depreciation Expense:		
19	(1) To allocate common general depreciation expense from water to wastewater	(1,162)	1,162
20	(See Schedules B13 & B14, column (3) for account breakdown)		
21			
22	(2) (a) To correct parent companies allocations during the year based on ERCs	(1,025)	(219)
23	(b) To adjust depreciation expense for vehicle usage by Marion County	(171)	(25)
24	(See Schedules B13 & B14, column (4) for account breakdown)	(1,196)	(244)
25			
26			
27	(3) To allocate common depreciation expenses from UIF Common Cost Centers	220	32
28	(See Schedules B13 & B14, column (5) for account breakdown)		
29			
30	(4) To rollforward depreciation expense & correct depreciation rates	(4,829)	3,021
31	(See Schedules B13 & B14, column (6) for account breakdown)		
32			
33	(5) Adjust Depreciation Expense related to Non-Used & Useful Plant		
34	(a) Account 380.4 - See Schedule 14, column (10)		(1,794)
35	Adjustment to depreciation expense related to 31.35% Non-Used & Useful plant		
36	Total Non-Used & Useful Adjustments	-	(1,794)
37			
38	Total Adjustments to Depreciation Expenses	(6,967)	2,177
39			
40	(D) Amortization of CIAC		
41	(1) To rollforward amortization of CIAC & correct amortization rates		
42	CIAC - Water Treatment Equipment	(31)	
43	CIAC - Distribution Reservoirs & Standpipes	192	
44	CIAC - Transmission & Distribution Mains	125	
45	CIAC - Other Tangible Plant - Water	1,200	
46	CIAC - Water Tap	(1,199)	
47	CIAC - Water Plant Meter Fee	(1)	
48	CIAC - Structures & Improvements - General Sewer		11
49	CIAC - Sewer Tap		45
50	Total Adjustments to CIAC Amortization Expense	286	56
51			
52	(E) Taxes Other Than Income (TOTI)		
53	Test Year Adjustments		
54	(1) To remove from the books total TOTI charged to combined accounts in order to allocate	(17,285)	
55	TOTI between water and wastewater and make corrections as necessary		

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

Line No.	Description	Water	Wastewater
1	(2) Payroll Taxes		
2		3,178	467
3	a. Allocation of P/R taxes per books to water & wastewater based on labor costs		
4			
5	b. Adjust Payroll Taxes for salary allocations / annualization / increase	(393)	(58)
6			
7	Total Payroll Taxes Adjustment	2,785	409
8			
9	(3) Personal Property Tax		
10	a. Allocation of Marion County \$749.54 Personal Property Tax bill to water and wastewater based on Net Plant	562	187
11			
12	b. Non-Used & Useful Plant Percentage	n/a	31.35%
13			
14	Decrease in personal property taxes associated with NU&U plant	-	(59)
15	Total Personal Property Tax Adjustment	562	128
16			
17	(4) Real Estate Tax		
18	a. Allocation of Marion County Real Estate Taxes to water and wastewater based on property taxed	2,272	565
19		-	-
20	b. Allocation of allocated taxes per books based on ERCs	114	17
21	c. Correction of allocated taxes per books	165	24
22	Total Real Estate Tax Adjustment	2,551	606
23			
24	(5) General & Other Taxes		
25	a. Allocation of per books amounts to water & wastewater based on ERCs	(5)	(1)
26	b. Correction to allocated taxes per books	13	2
27	Total General Other Taxes Adjustment	8	1
28			
29			
30	(6) Regulatory Assessment Fees (RAF)		
31	a. Calculate RAFs based on Adjusted Test Year Revenues		
32	Test Year Adjusted Revenues	170,323	37,989
33	b. Calculate RAFs for Annualized Revenues	-	-
34	Adjustment to Annualize Revenues	10,181	1,839
35	Total Test Year Adjusted Revenues	180,504	39,829
36	RAF Rate	0.045	0.045
37	Adjusted Test Year RAF	8,123	1,792
38			
39	Total Test Year Adjustments to TOTI	(3,256)	2,936
40			
41	Pro Forma Adjustments		
42	(7) Regulatory Assessment Fees (RAF)		
43	a. Calculate RAFs on Additional Revenues Requested		
44	Additional Revenues Requested	8,727	14,271
45	RAF Rate	4.5%	4.5%
46	Adjustment to RAF	393	642
47			
48	Total Adjustments to TOTI	(2,863)	3,578
49			
50	(F) <u>Provision for Income Taxes</u>		
51	(1) To calculate adjusted taxes prior to revenue increase	10,085	(2,007)
52			
53	(2) To calculate additional taxes due to requested revenue adjustments	3,136	5,128
54			
55	Total Adjustments to Provision for Income Taxes	13,221	3,121

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

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

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 Books *	9,228	3,645	4,418	(6)	17,285
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate appropriately between water and wastewater	(9,228)	(3,645)	(4,418)	6	(17,285)
6						
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes per B-3		2,785			2,785
10						
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal property taxes per B-3			562		562
14						
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate taxes per B-3			2,551		2,551
18						
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general & other taxes per B-3				8	8
22						
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3	8,123				8,123
26						
27						
28	Adjusted Test Year TOTI - Water	8,123	2,785	3,113	8	14,029
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	393				393
33						
34	Total Taxes Other than Income - Water	8,516	2,785	3,113	8	14,422
35						
36						
37						
38						
39	*Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.					

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic or Projected
 Interim Final

Schedule: B-15 Interim
 Page 2 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: B-1, B-2

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

Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
1	WASTEWATER					
2	Test Year Per Books *					
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		409			409
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			128		128
11	property taxes per B-3					
12						
13	3. Real Estate Tax					

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Historic [X] or Projected []
Interim [X] Final []

Florida Public Service Commission
Schedule: C-1 (Interim)
Page 1 of 1
Preparer: Kirsten Weeks

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(l)	\$ 17,492	\$ (1,149)	\$ 16,343	\$ 13,221	\$ 3,121
2							
3	Deferred Income Tax Expense	C-5(l)	(3,434)	3,434	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ 14,058	\$ 2,285	\$ 16,343	\$ 13,221	\$ 3,121

Supporting Schedules: C-2 Interim, C-5 Interim, C-7, C-8
Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090482-WS
 Schedule Year Ended: 12/31/08
 Historic Projected

Schedule: C-2 Water (Interim)
 Page 1 of 2
 Preparer: Kirsten Weeks

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	Test Year Adjusted	Interim Adjustments	Interim Adjusted
1	\$ 15,549	\$ 19,459	\$ 35,008	\$ 5,198	\$ 40,206
2	-	10,085	\$ 10,085	3,136	13,221
3				0	
4	15,549	29,544	45,093	8,334	53,427
5	556	17,737	18,293	-	18,293
6				0	
7	14,993	11,807	26,800	8,334	35,134
8	Schedule M Adjustments:				
9				-	-
10	1,037	(1,037)	-	-	-
11	(7,949)	7,949	-	-	-
12					
13	(6,912)	6,912	-	-	-
14					
15	21,905	4,895	26,800	8,334	35,134
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	21,905	4,895	26,800	8,334	35,134
19	1,205	269	1,474	458	1,932
20	Limited by NOL				
21	Credits				
22					
23	1,205	269	1,474	458	1,932
24					
25	20,700	4,626	25,326	7,876	33,202
26	0.34	0.34	0.34	0.34	0.34
27					
28	7,038	1,573	8,611	2,678	11,289
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	7,038	1,573	8,611	2,678	11,289
33					
34	Summary:				
35	1,205	269	1,474	458	1,932
36	7,038	1,573	8,611	2,678	11,289
37					
38	\$ 8,243	\$ 1,842	\$ 10,085	\$ 3,136	\$ 13,221

Supporting Schedules: B-1 (I), C-3 (I), C-4, C-5 (I), C-7
 Recap Schedules: C-1 (Interim)

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

Schedule: C-2 - Wastewater (Interim)
 Page 2 of 2
 Preparer: Kirsten Weeks

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	Test Year Adjusted	Interim Adjustments	Interim Adjusted
1	\$ 14,560	\$ (13,573)	\$ 987	\$ 8,501	\$ 9,488
2		(2,007)	(2,007)	5,128	3,121
3					
4	14,560	(15,580)	(1,020)	13,629	12,609
5	131	4,184	4,315	-	4,315
6					
7	14,429	(19,764)	(5,335)	13,629	8,294
8	Schedule M Adjustments:				
9					
10	153	(153)	-	-	-
11	(1,177)	1,177	-	-	-
12					
13	(1,024)	1,024	-	-	-
14				0	
15	15,453	(20,788)	(5,335)	13,629	8,294
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	15,453	(20,788)	(5,335)	13,629	8,294
19	850	(1,143)	(293)	750	456
20	Limited by NOL				
21	Credits				
22					
23	850	(1,143)	(293)	750	456
24					
25	14,603	(19,645)	(5,042)	12,879	7,838
26	0.34	0.34	0.34	0.34	0.34
27					
28	4,965	(6,679)	(1,714)	4,378	2,665
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	4,965	(6,679)	(1,714)	4,378	2,665
33					
34	Summary:				
35	850	(1,143)	(293)	750	456
36	4,965	(6,679)	(1,714)	4,378	2,665
37					
38	\$ 5,815	\$ (7,822)	\$ (2,007)	\$ 5,128	\$ 3,121
39					
40					
41					
42					

Supporting Schedules: B-2 (I), C-3 (I), C-4, C-5 (I), C-7
 Recap Schedules: C-1 (Interim)

Schedule of Interest In Tax Expense Calculation - Water

Florida Public Service Commission

Schedule: C-3 (Interim)

Company: Utilities, Inc. of Florida - Marion County

Page 1 of 1

Docket No.: 090462-WS

Preparer: Kirsten Weeks

Schedule Year Ended: 12/31/08

Interim [X] Final []

Supporting Schedules: D-1 (I), C-8

Historic [X] Projected []

Recap Schedule: C-2 (Interim)

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	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(35)	3,099	3,064	2,480	584
7						
8	Other Interest Expense - Intercompany	722	18,822	19,544	15,813	3,731
9						
10	AFUDC	1,081	(1,081)	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 1,768	\$ 20,840	\$ 22,608	\$ 18,293	\$ 4,315

* Adjustment to calculate interest per capital structure in Schedule D1 (Interim).

Calculation of ITC Interest Synchronization Adjustment

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 Balances From Schedule D-1					
27					
28 Long-Term Debt	\$ -	This Schedule is not applicable			
29					
30 Short-Term Debt	-				
31					
32 Preferred Stock	-				---
33					
34 Common Equity	-				---
35					
36 Total	\$ -	\$ -	\$ -	\$ -	\$ -

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic Projected
 Interim Final

Schedule: C-5 (Interim)
 Page 1 of 1
 Preparer: Kirsten Weeks

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	UIF			Per Books Allocation to County Systems							
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	Pinellas Water	Seminole Water	Seminole Sewer
1	Timing Differences:											
2												
3	Tax Depreciation and Amortization	\$ 812,380	\$ -	\$ 812,380								
4	Book Depreciation and Amortization	514,481	-	514,481								
5												
6	Difference	297,899	-	297,899								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	(543)	-	(543)								
11	Deferred Maintenance Additions	1,196	-	1,196								
12	Deferred Maintenance Amortization	(37,871)	-	(37,871)								
13	Deferred Rate Case Additions	58,639	-	58,639								
14	Deferred Rate Case Amortization	(242,150)	-	(242,150)								
15	Organization Expense Amortization	6,426	-	6,426								
16	Other (1)	(226,734)	-	(226,734)								
17												
18	Total Timing Differences (To C-2)	(143,138)	-	(143,138)	(7,949)	(1,177)	(4,534)	(45,012)	(17,702)	(6,473)	(39,295)	(20,996)
19												
20	State Tax Rate	0.055	0.055	0.055								
21	State Deferred Taxes (Line 18 x Line 20)	(7,873)	-	(7,873)								
22	(Limited by NOL)	-	-	-								
23	State Deferred Tax	(7,873)	-	(7,873)								
24												
25	Timing Differences For Federal Taxes											
26	(Line 18 - 23)	(135,265)	-	(135,265)								
27	Federal Tax Rate	0.34	0.34	0.34								
28												
29	Federal Deferred Taxes (Line 26 x Line 27)	(45,980)	-	(45,980)								
30												
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)								
32												
33	Total Deferred Tax Expense (To C-1)	\$ (53,863)	\$ -	\$ (53,863)	(2,991)	(443)	(1,706)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)
34												
35												

(1) The "Other" timing difference of \$(226,734) is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The major component is the difference between the net book depreciation on the Company's tax schedule and the Company's books; Total Deferred Tax Expense of \$(53,863) equals the per book's Deferred Tax Expense.

Supporting Schedules: None
 Recap Schedules: C-2 (Interim)

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	293,893	41.72%	6.65%	2.77%
2	Short Term Debt	64,857	9.21%	4.30%	0.40%
3	Preferred Stock	-			
4	Common Equity	258,932	36.76%	10.46%	3.85%
5	Customer Deposits	4,586	0.65%	6.00%	0.04%
6	Tax Credits - Zero Cost	6,398	0.91%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	75,720	10.75%		
9	Other (Explain)	-			
10					
11	Total	<u>704,386</u>	<u>100.00%</u>		<u>7.06%</u>
12					
13					

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. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of \$1,415 for 12/2007 and (\$1,390) for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.
4. The cost of equity is based on the lower range of the last authorized rate of return pursuant to Order No. PSC-07-0505-SC-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 - Marion County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,706,107)	47.58%	293,893	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,648,605)	10.50%	64,857	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,336,126)	41.92%	258,932	
5	Customer Deposits	5,234	3,902	4,586	-	n/a	4,586	
6	Tax Credits - Zero Cost (see note 2)	6,409	6,259	6,398	-	n/a	6,398	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes (see note 2)	75,978	72,632	75,720	-	n/a	-	
9	Other (Explain)	-	-	-	-	-	75,720	
10								
11	Total	<u>353,960,039</u>	<u>387,594,808</u>	<u>378,395,224</u>	<u>(377,690,838)</u>	<u>100.00%</u>	<u>704,386</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. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

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

Recap Schedules: D-1

Company: Utilities, Inc. of Florida - Marion County

Schedule E-1 - Interim

Docket No.: 090462-WS

Page 1 of 2

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Interim Final Water or Sewer

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$3.68	\$3.73	\$3.84	\$4.03
3	1" Residential	\$9.20	\$9.32	\$9.60	\$10.07
4	1.5" Residential	\$18.40	\$18.63	\$19.20	\$20.13
5	2" Residential	\$29.44	\$29.81	\$30.72	\$32.21
6	3" Residential	\$58.88	\$59.62	\$61.44	\$64.43
7	4" Residential	\$92.00	\$93.16	\$96.00	\$100.67
8	6" Residential	\$184.00	\$186.32	\$192.00	\$201.34
9					
10	<u>General Service</u>				
11	5/8" General Service	\$3.68	\$3.73	\$3.84	\$4.03
12	1" General Service	\$9.20	\$9.32	\$9.60	\$10.07
13	1.5" General Service	\$18.40	\$18.63	\$19.20	\$20.13
14	2" General Service	\$29.44	\$29.81	\$30.72	\$32.21
15	3" General Service	\$58.88	\$59.62	\$61.44	\$64.43
16	4" General Service	\$92.00	\$93.16	\$96.00	\$100.67
17	6" General Service	\$184.00	\$186.32	\$192.00	\$201.34
18					
19	<u>Consumption Charge (per 1,000 Gallons)</u>				
20	Residential	\$2.21	\$2.24	\$2.31	\$2.42
21	General Service	\$2.21	\$2.24	\$2.31	\$2.42

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was five days after the customer notices were mailed for the 2007 Index and Pass Through.

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim Final
 Water or Sewer

Schedule E-1 - Interim
 Page 2 of 2
 Preparer: Dan Ciecierski

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	All Meter Sizes	\$19.38	\$19.73	\$20.25	\$27.52
3					
4	<u>General Service</u>				
5	5/8" General Service	\$19.38	\$19.73	\$20.25	\$27.52
6	1" General Service	\$48.46	\$49.33	\$50.63	\$68.82
7	1.5" General Service	\$96.91	\$98.65	\$101.25	\$137.62
8	2" General Service-Bulk	\$155.06	\$157.85	\$162.02	\$220.23
9	3" General Service	\$310.11	\$315.69	\$324.02	\$440.43
10	4" General Service	\$484.55	\$493.27	\$506.29	\$688.18
11	6" General Service	\$969.10	\$986.54	\$1,012.58	\$1,376.35
12					
13					
14	<u>Consumption Charge (per 1,000 Gallons)</u>				
15	Residential	\$2.06	\$2.10	\$2.16	\$2.94
16	(Maximum 10,000 Gallons)				
17	General Service	\$2.47	\$2.51	\$2.58	\$3.50

*NOTE: Although the effective dates on the tariff state 3/15/08, the company utilized the 5/19/08 date because it was five days after the customer notices were mailed for the 2007 Index and Pass Through.

Company: Utilities, Inc. of Florida - Marion County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [x] Final []
 Water [x] Sewer []

Schedule E-2 - Interim
 Page 1 of 2
 Preparer: Dan Ciecierski

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.

(1) Line No.	(2) Class/Meter Size	(3) Bills Jan - May 2008	(4) Total Billable Gallons (in 000's) Jan - May 2008	(5) Test Year Rates Effective Jan - May 2008	(6) Test Year Revenues Jan - May 2008	(7) Bills June - Dec 2008	(8) Total Billable Gallons (in 000's) June - Dec 2008	(9) Test Year Rates Effective June - Dec 2008	(10) Test Year Revenues June - Dec 2008	(11) Total Bills for Test Year	(12) Total Billable Gallons (in 000's) for Test Year	(13) Total Test Year Revenue	(14) Present Rates Effective 4.20.09	(15) Annualized Revenues	(16) Proposed Rates	(17) Revenues at Proposed Rates
1	Residential - Base Charge															
2	5/8" Residential	516		\$3.68	\$1,899	718		\$3.73	\$2,678	1,234		\$4,577	\$3.84	\$4,739	\$4.03	\$4,973
3	1" Residential	1,881		\$9.20	\$17,305	2,623		\$9.32	\$24,446	4,504		\$41,752	\$9.60	\$43,238	\$10.07	\$45,355
4	Total Residential	2,397			\$19,204	3,341			\$27,125	5,738		\$46,329		\$47,977		\$50,328
5																
6	Gallonage Charge (per 1,000 Gallons)															
7	5/8" Residential		1,810	\$2.21	\$4,000		2,026	\$2.24	\$4,538		3,836	\$8,538	\$2.31	\$8,861	\$2.42	\$9,283
8	1" Residential		16,616	\$2.21	\$36,721		27,667	\$2.24	\$61,974		44,283	\$98,695	\$2.31	\$102,294	\$2.42	\$107,165
9	Total		18,426		\$40,721		29,693		\$66,512		48,119	\$107,234		\$111,155		\$116,448
10																
11	Total Residential Service				\$59,926				\$93,637			\$153,562		\$159,132		\$166,776
12																
13	Average Residential Bill				\$25.00				\$28.03			\$26.76		\$27.73		\$29.07
14																
15	General Service - Base Charge															
16	5/8" General Service	100		\$3.68	\$368	141		\$3.73	\$526	241		\$894	\$3.84	\$925	\$4.03	\$971
17	1" General Service	20		\$9.20	\$184	26		\$9.32	\$242	46		\$426	\$9.60	\$442	\$10.07	\$463
18	1.5" General Service	15		\$18.40	\$276	14		\$18.63	\$261	29		\$537	\$19.20	\$557	\$20.13	\$584
19	4" General Service	5		\$92.00	\$460	24		\$93.16	\$2,236	29		\$2,696	\$96.00	\$2,784	\$100.67	\$2,919
20	Total General Service	140			\$1,288	205			\$3,265	345		\$4,553		\$4,708		\$4,938
21																
22	Gallonage Charge (per 1,000 Gallons)															
23	5/8" General Service		633	\$2.21	\$1,399		1,612	\$2.24	\$3,611		2,245	\$5,010	\$2.31	\$5,186	\$2.42	\$5,433
24	1" General Service		70	\$2.21	\$155		133	\$2.24	\$298		203	\$453	\$2.31	\$469	\$2.42	\$491
25	1.5" General Service		808	\$2.21	\$1,786		734	\$2.24	\$1,644		1,542	\$3,430	\$2.31	\$3,562	\$2.42	\$3,732
26	4" General Service		572	\$2.21	\$1,264		2,180	\$2.24	\$4,883		2,752	\$6,147	\$2.31	\$6,357	\$2.42	\$6,660
27	Total		2,083		\$4,603		4,659		\$10,436		6,742	\$15,040		\$15,574		\$16,316
28																
29	Total General Service				\$5,891				\$13,701			\$19,593		\$20,282		\$21,253
30																
31	Average General Service Bill				\$42.08				\$66.83			\$56.79		\$58.79		\$61.60
32																
33										Total Miscellaneous Service Charge Revenues		1,090		1,090		1,090
34																
35																
36										Test Year Accruals		(1,098)				
37																
38										Total Above Calculations		\$173,147		\$180,504		\$189,120
39																
40																
41										Total Per Books		\$169,225		\$189,231		\$189,231
42																
43										Difference		\$3,922		Difference		(\$111)
44										Percentage Difference		2.32%		Percentage Difference		-0.06%

