

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  
(PASCO 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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
A-1	1	Schedule of Rate Base - Water - Final
A-2	2	Schedule of Rate Base - Sewer - Final
A-3	3	Adjustments to Rate Base
A-4	7	Annual Plant Additions and Balances
A-5	8	Water Plant in Service by Primary Account
A-6	10	Sewer Plant in Service by Primary Account
A-7	12	Summary of Non-Used & Useful Plant
A-8	13	Annual Accumulated Depreciation Additions and Balances
A-9	14	Water Accumulated Depreciation by Primary Account
A-10	18	Sewer Accumulated Depreciation by Primary Account
A-11	18	Annual CIAC Additions and Balances
A-12	19	CIAC by Classification
A-13	21	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	22	Accumulated Amortization of CIAC by Classification
A-15	24	Schedule of AFUDC Rates Used
A-16	25	Annual Advances for Construction Additions and Balances
A-17	26	Calculation of Working Capital Allowance
A-18	27	Comparative Balance Sheet - Assets
A-19	28	Comparative Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-1	29	Schedule of Water Operating Statement - Final
B-2	30	Schedule of Sewer Operating Statement - Final
B-3	31	Adjustments to Operating Income - Final
B-4	36	Test Year Operating Revenues
B-5	36	Operation and Maintenance Expenses by Month - Water
B-6	37	Operation and Maintenance Expenses by Month - Sewer
B-7	38	Comparative Operation and Maintenance Expenses - Water
B-8	39	Comparative Operation and Maintenance Expenses - Sewer
B-9	41	Schedule of Test Year Contractual Services
B-10	42	Analysis of Rate Case Expense
B-11	43	Analysis of Major Maintenance Projects - Water and Sewer
B-12	44	Schedule of Allocated Expenses
B-13	55	Depreciation Expense - Water
B-14	56	Depreciation Expense - Sewer
B-15	57	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	59	Reconciliation of Total Income Tax Provision - Final
C-2	60	State and Federal Income Tax Calculation - Current -Final
C-3	62	Schedule of Interest in Tax Expense Calculation
C-4	63	Book/Tax Differences - Permanent
C-5	64	Deferred Tax Expense - Final
C-6	65	Accumulated Deferred Income Taxes - Final
C-7	68	Investment Tax Credits
C-8	69	Parent(s) Debt Information
C-9	70	Income Tax Returns
C-10	71	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	72	Requested Cost of Capital - Final
D-2	73	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	74	Preferred Stock Outstanding
D-4	75	Short-Term Debt
D-5	76	Long-Term Debt
D-6	77	Variable Rate Long-Term Debt
D-7	78	Schedule of Customer Deposits

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<b><u>RATE SCHEDULES</u></b>		
E-1	79	Rate Schedule
E-2	81	Revenue Schedule at Present and Proposed Rates
E-3	83	Customer Monthly Billing Schedule
E-4	84	Miscellaneous Service Charges
E-5	86	Miscellaneous Service Charge Revenue
E-6	88	Public Fire Hydrants Schedule
E-7	89	Private Fire Protection Schedule
E-8	90	Contracts and Agreements Schedule
E-9	91	Tax or Franchise Fee Schedule
E-10	92	Service Availability Charges Schedule
E-11	93	Guaranteed Revenues Received Schedule
E-12	94	Class A Utility Cost of Service Study
E-13	96	Projected Test Year Revenue Calculation
E-14	96	Billing Analysis Schedule (contained in Volume II)
<b><u>ENGINEERING SCHEDULES</u></b>		
<b><u>Orangewood</u></b>		
F-1	97	Gallons of Water Pumped, Sold and Unaccounted For
F-2	98	Gallons of Wastewater Treated
F-3	99	Water Treatment Plant Data
F-4	100	Wastewater Treatment Plant Data
F-5	101	Used and Useful Calculations - Water Treatment Plant
F-6	102	Used and Useful Calculations - Wastewater Treatment Plant
F-7	103	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	104	Margin Reserve Calculations - Water and Wastewater
F-9	106	Equivalent Residential Connections - Water
F-10	106	Equivalent Residential Connections - Wastewater
<b><u>Summertree</u></b>		
F-1	107	Gallons of Water Pumped, Sold and Unaccounted For
F-2	108	Gallons of Wastewater Treated
F-3	109	Water Treatment Plant Data
F-4	110	Wastewater Treatment Plant Data
F-5	111	Used and Useful Calculations - Water Treatment Plant
F-6	112	Used and Useful Calculations - Wastewater Treatment Plant
F-7	113	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	114	Margin Reserve Calculations - Water and Wastewater
F-9	116	Equivalent Residential Connections - Water
F-10	116	Equivalent Residential Connections - Wastewater
<b><u>INTERIM RATE SCHEDULES</u></b>		
A-1 Interim	117	Water Rate Base - Interim
A-2 Interim	118	Sewer Rate Base - Interim
A-3 Interim	119	Adjustments to Rate Base
B-1 Interim	122	Schedule of Water Operating Statement - Interim
B-2 Interim	123	Schedule of Sewer Operating Statement - Interim
B-3 Interim	124	Adjustments to Operating Income
B-15 Interim	128	Taxes Other Than Income
C-1 Interim	130	Reconciliation of Total Income Tax Provision
C-2 Interim	131	State and Federal Income Tax Calculation - Current
C-3 Interim	133	Schedule of Interest in Tax Expense Calculation
C-5 Interim	134	Deferred Income Tax Expense
D-1 Interim	136	Requested Cost of Capital
D-2 Interim	136	Reconciliation of Capital Structure to Rate Base
E-1 Interim	137	Rate Schedule - Present, and Interim
E-2 Interim	139	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,641,036	696,004 (A)	4,337,040	A-5, A-3
2					
3	Utility Land & Land Rights	12,042	(11,522) (A)	520	A-5
4					
5	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
7	Construction Work in Progress	82,871	(82,871) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(652,975)	(90,740) (B)	(743,715)	A-9, A-3
10					
11	Less: CIAC	(594,329)	- (D)	(594,329)	A-12, A-3
12					
13	Accumulated Amortization of CIAC	386,629	(32,310) (E)	354,319	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		891,638 (F)	891,638	A-17, A-3
22					
23	<b>Total Rate Base</b>	<b>2,875,274</b>	<b>1,370,199</b>	<b>4,245,473</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,252,475	123,879 (A)	1,376,354	A-6, A-3
2					
3	Utility Land & Land Rights	-	1,218 (A)	1,218	A-6
4					
5	Less: Non-Used & Useful Plant (net)	N/A	N/A	N/A	A-7
6					
7	Construction Work in Progress	42,674	(42,674) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(333,948)	(44,893) (B)	(378,841)	A-10, A-3
10					
11	Less: CIAC	(531,736)	(38,287) (D)	(570,023)	A-12, A-3
12					
13	Accumulated Amortization of CIAC	369,711	(127,359) (E)	242,352	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		350,701 (F)	350,701	A-17, A-3
22					
23	<b>Total Rate Base</b>	<b>799,176</b>	<b>222,585</b>	<b>1,021,761</b>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3  
 Page 1 of 4  
 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>(A) Utility Plant</b>		
2	<b>1. Utility Plant in Service</b>		
3	(a) Allocate General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	303.5 / 353.7 Land & Land Rights	23,007	6,494
5	304.5 / 354.7 Structures & Improvements	319,212	90,100
6	340.5 / 390.7 Office Furniture & Equipment	231,696	65,398
7	341.5 / 391.7 Transportation Equipment	(2,417)	(682)
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	28,082	7,926
10	344.5 / 394.7 Laboratory Equipment	791	223
11	345.5 / 395.7 Power Operated Equipment	-	-
12	346.5 / 396.7 Communication Equipment	9,299	2,625
13	347.5 / 397.7 Miscellaneous Equipment	358	101
14	<b>Total allocations of General Plant between water and wastewater</b>	<u>610,028</u>	<u>172,185</u>
15			
16	(b) To correct parent companies allocations during the year	634,293	(6,145)
17	To adjust Transportation Equipment for vehicle usage by Pasco County	90,706	35,671
18	<b>Total Allocation Adjustments</b>	<u>724,999</u>	<u>29,526</u>
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	10,539	
22	Seminole Cost Center	80,105	(19,470)
23	<b>Total allocations of UIF Common Cost Centers</b>	<u>90,644</u>	<u>(19,470)</u>
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIS	(258,131)	(16,222)
27	Allocation of Water General Plant accounts to Wastewater	70,068	(70,068)
28	Allocation of Wastewater General Plant accounts to Water	(29,146)	29,146
29	Allocation Rounding	(1)	
30	<b>Total adjustments to rollforward plant - 1/1/2006 to 12/31/2008</b>	<u>(217,210)</u>	<u>(57,144)</u>
31			
32	(e) Pro Forma Adjustments - Additions / Retirements to Plant		
33	(a) Account 331.4		
34	Replacement of a portion of Buena Vista distribution system	240,000	
35	Associated retirement of portion replaced	(32,491)	
36			
37	(b) Account 333.4		
38	Replacement of a portion of Buena Vista distribution system	45,000	
39	Associated retirement of portion replaced	(5,535)	
40			
41	(c) Account 334.4		
42	Replacement of a portion of Buena Vista distribution system	15,000	
43	Associated retirement of portion replaced	(3,740)	
44			
45	<b>Total pro-forma adjustments</b>	<u>258,234</u>	<u>-</u>
46			
47	<b>Total adjustments to Utility Plant</b>	<u>684,482</u>	<u>125,097</u>
48			
49	<b>(B) Accumulated Depreciation</b>		
50	<b>1. Utility Plant in Service</b>		
51	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
52	304.5 / 354.7 Structures & Improvements	69,090	19,502
53	340.5 / 390.7 Office Furniture & Equipment	26,321	7,429
54	341.5 / 391.7 Transportation Equipment	10,329	2,915
55	342.5 / 392.7 Stores Equipment	-	-
56	343.5 / 393.7 Tools, Shop & Garage Equipment	51,960	14,666
57	344.5 / 394.7 Laboratory Equipment	115	32
58	345.5 / 395.7 Power Operated Equipment	-	-
59	346.5 / 396.7 Communication Equipment	10,067	2,841
60	347.5 / 397.7 Miscellaneous Equipment	-	-
61	<b>Total allocation of General Plant Accumulated Depreciation</b>	<u>167,882</u>	<u>47,387</u>

## Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3  
 Page 2 of 4  
 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	168,790	6,047
2	To adjust Acc. Dep. for Vehicle Usage by Pasco County	37,833	14,878
3	<b>Total Allocation Adjustments</b>	<b>206,623</b>	<b>20,925</b>
4			
5	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
6	Pasco Cost Center	2,813	
7	Seminole Cost Center	19,889	(28,167)
8	<b>Total allocations of UIF Common Cost Centers</b>	<b>22,502</b>	<b>(28,167)</b>
9			
10	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
11	Total Adjustments to Water / Wastewater Accumulated Depreciation	(160,506)	(47,129)
12	Allocation of Water General Plant Depreciation to Wastewater	1,903	(1,903)
13	Allocation of Wastewater General Plant Depreciation to Water	(13,491)	13,491
14	<b>Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008</b>	<b>(172,094)</b>	<b>(35,541)</b>
15			
16	(e) Pro Forma Adjustments to Accumulated Depreciation - 1/1/2009 to 12/31/2009		
17	Total Adjustments to Water / Wastewater Accumulated Depreciation	116,273	39,421
18	Allocation of Water General Plant Depreciation to Wastewater	(871)	871
19	Allocation of Wastewater General Plant Depreciation to Water	2	(2)
20	Allocations - Rounding	2	(1)
21	<b>Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2009</b>	<b>115,406</b>	<b>40,289</b>
22			
23	(f) Accumulated Depreciation for Pro Forma Utility Plant in Service		
24	(a) Accumulated Depreciation for Account 331.4		
25	To add 1 year depreciation for pro forma plant additions - Buena Vista system	5,581	
26	To reduce accumulated depreciation for plant retired - Buena Vista system	(32,491)	
27			
28	(b) Accumulated Depreciation for Account 333.4		
29	To add 1 year depreciation for pro forma plant additions - Buena Vista system	1,125	
30	To reduce accumulated depreciation for plant retired - Buena Vista system	(5,535)	
31			
32	(c) Accumulated Depreciation for Account 334.4		
33	To add 1 year depreciation for pro forma plant additions - Buena Vista system	750	
34	To reduce accumulated depreciation for plant retired - Buena Vista system	(3,740)	
35	<b>Total pro-forma adjustments</b>	<b>(34,310)</b>	<b>-</b>
36			
37	<b>Total Accumulated Depreciation Adjustments</b>	<b>90,740</b>	<b>44,893</b>
38			
39	(C) <u>Construction Work in Progress</u>		
40	1. To remove from rate base average construction work in process	(82,871)	(42,674)
41			
42	<b>Total construction work in progress</b>	<b>(82,871)</b>	<b>(42,674)</b>
43			
44	(D) Contributions in Aid of Construction (CIAC)		
45	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
46	CIAC - Water Treatment Equipment		
47	CIAC - Other Tangible Plant - Water	(114,659)	
48	CIAC - Water Tap	114,659	
49	CIAC - Structures & Improvements - Wastewater Treatment		
50	CIAC - Structures & Improvements - General Sewer		(105,691)
51	CIAC - Force Mains		(36,736)
52	CIAC - Gravity Mains		-
53	CIAC - Services		36,736
54	CIAC - Manholes		
55	CIAC - Sewer Tap		185,757
56	CIAC - Reuse Res Cap Fee		(41,779)
57	<b>Total CIAC Adjustments</b>	<b>-</b>	<b>38,287</b>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3  
 Page 3 of 4  
 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	(E) Accumulated Amortization of CIAC		
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
3	CIAC - Organization - Water	(97,676)	
4	CIAC - Structures & Improvements - Source of Supply	(1,475)	
5	CIAC - Structures & Improvements - Water Treatment	(126)	
6	CIAC - Wells & Springs	(1,098)	
7	CIAC - Electric Pump Equipment - Source of Supply	(3,036)	
8	CIAC - Water Treatment Equipment	(2,342)	
9	CIAC - Distribution Reservoirs & Standpipes	(5,031)	
10	CIAC - Transmission & Distribution Mains	(19,046)	
11	CIAC - Service Lines	(3,033)	
12	CIAC - Meters	(3,914)	
13	CIAC - Meter Installations	(248)	
14	CIAC - Hydrants	2	
15	CIAC - Other Tangible Plant - Water	(163,877)	
16	CIAC - Water Tap	254,071	
17	CIAC - Water Plant Meter Fee	117	
18	CIAC - Organization - Wastewater		(115,204)
19	CIAC - Structures & Improvements - Pump Lift Stations		(23,053)
20	CIAC - Structures & Improvements - Treatment		449
21	CIAC - Structures & Improvements - General Sewer		(449)
22	CIAC - Force Mains		(37,288)
23	CIAC - Gravity Mains		(59,173)
24	CIAC - Services to Customers		5,960
25	CIAC - Manholes		1,495
26	CIAC - Treatment & Disposal - Lagoons		(14,316)
27	CIAC - Treatment & Disposal - Wastewater Treatment Plant		(26,860)
28	CIAC - Sewer Tap		121,981
29	<b>Total Adjustments to Rollforward CIAC Amortization - 1/1/2006 to 12/31/2008</b>	<b>(46,712)</b>	<b>(146,458)</b>
30			
31	2. Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
32	CIAC - Structures & Improvements - Source of Supply	360	
33	CIAC - Structures & Improvements - Water Treatment Plant	31	
34	CIAC - Wells & Springs	3,421	
35	CIAC - Electric Pumping Equipment - Source of Supply	2,151	
36	CIAC - Water Treatment Equipment	(60)	
37	CIAC - Distribution Reservoirs & Standpipes	560	
38	CIAC - Transmission & Distribution Mains	4,038	
39	CIAC - Service Lines	1,297	
40	CIAC - Meters	1,904	
41	CIAC - Meter Installations	38	
42	CIAC - Hydrants	467	
43	CIAC - Other Tangible Plant - Water		
44	CIAC - Water Plant Meter Fee	195	
45	CIAC - Structures & Improvements - Pump Lift Stations		2,260
46	CIAC - Structures & Improvements - Treatment		
47	CIAC - Force Mains		1,839
48	CIAC - Gravity Mains		3,717
49	CIAC - Services to Customers		967
50	CIAC - Manholes		290
51	CIAC - Treatment & Disposal - Lagoons		3,044
52	CIAC - Treatment & Disposal - Wastewater Treatment Plant		4,738
53	CIAC - Sewer Tap		2,244
54	<b>Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2009</b>	<b>14,402</b>	<b>19,099</b>
55			
56	<b>Total CIAC Amortization Adjustments</b>	<b>(32,310)</b>	<b>(127,359)</b>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3  
 Page 4 of 4  
 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	(F) Working Capital		
2	1. Adjustments to Schedule A-18 affecting Working Capital		
3	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
4			
5	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005 TY Rate Case (Amortization Start Date - 9/1/07)	220,340	
6			
7	<b>Net Adjustment to Deferred Rate Case Expense</b>	<b>(262,944)</b>	
8			
9	(c) Adjustment to record 13-month average Unamortized Loss related to the land associated with the Orange County Crescent Heights/Davis Shores Dismantlement	16,507	
10			
11			
12	<b>Total Adjustments to Schedule A-18 affecting Working Capital</b>	<b>(246,437)</b>	
13			
14	2. Adjustments to Schedule A-19 affecting Working Capital		
15	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights Condemnation Land at Seminole County	44,530	
16			
17			
18	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
19			
20	<b>Total Adjustments to Schedule A-19 affecting Working Capital</b>	<b>48,247</b>	
21			
22	<b>Working Capital Adjustment Per Schedule A-17</b>	<b>891,638</b>	<b>350,701</b>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
Docket No.: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	3,513,361	1,234,421
2	Adjustments - To reflect Allocation of West Coast Cost Center Common Assets included in Schedule W-4 of 2005 Annual Report. Correct amounts had been adjusted in the 2005 MFRs.	4,062	
3	Adjustments - To remove correct Allocation of West Coast Cost Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-4 & S-4 of Annual Report. Amount included in the W-4 Schedule was \$4,062.	(40,763)	(7,530)
4	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	(274,787)	(104,714)
5	Adjustments - Rounding	2	
6	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	3,201,875	1,122,177
7	Additions	193,637	185,094
8	Retirements	(5,281)	
9	Adjustments		
10			
11	Balance 12/31/06	3,390,231	1,307,271
12	Additions	418,647	(166,708)
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/07 (See note 1)	3,808,878	1,140,563
17	Additions	(18,319)	186,494
18	Retirements		
19	Adjustments (Rounding)		(1)
20			
21	Balance 12/31/08 (See notes 1, 2)	3,790,559	1,327,056
22			
23	Adjustments (See notes 1, 2)	286,734	(64,382)
24			
25	Adjusted 12/31/08 Balance (See notes 1, 2)	4,077,293	1,262,674
26			

Notes:

- 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 new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision 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, allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be 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 accounts to the AA Ledger based on business unit. In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The UA ledger should have been allocated out based on the proper ERCs. However, in the filing, the company has rectified these calculations and made all appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2009 annual report will be based on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.
- Schedule W-4(b) of 2008 Annual Report does not include the balance (49,649) in account 348 - Other Tangible Plant, included in Schedule W-4(a). The balance reflected above includes this entry and ties to Schedule W-4(a).

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 - Pasco 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	(378)			1,154	812	1,588			
3	302.1 Franchises	5,446			2,751		8,197			
4	339.1 Other Plant & Misc. Equipment	-					-			
5	SOURCE OF SUPPLY AND PUMPING PLANT									
6	303.2 Land & Land Rights	(10,965)				8,386	(2,579)			
7	304.2 Structures & Improvements	100,460					100,460			
8	305.2 Collect. & Impound. Reservoirs	-					-			
9	306.2 Lake, River & Other Intakes	-					-			
10	307.2 Wells & Springs	344,976			89	5,100	350,165			
11	308.2 Infiltration Galleries & Tunnels	-					-			
12	309.2 Supply Mains	387,193				(53,830)	333,363			
13	310.2 Power Generation Equipment	1,137					1,137			
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	24,819		(11)		239,402	264,210			
19	310.3 Power Generation Equipment	-					-			
20	311.3 Pumping Equipment - WTP	157,533			37,437		194,970			
21	320.3 Water Treatment Equipment	172,501			59		172,560			
22	339.3 Other Plant & Misc. Equipment	-					-			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights	-					-			
25	304.4 Structures & Improvements	1,838					1,838			
26	311.4 Electric Pumping Equipment - T&D	47					47			
27	330.4 Distr. Reservoirs & Standpipes	343,293				(47,350)	295,943			
28	331.4 Transm. & Distribution Mains	1,134,389			4,901	(102,328)	207,509	1,244,471		
29	333.4 Services	487,163			2,603	(35,217)	39,465	494,014		
30	334.4 Meters & Meter Installations	347,599			21,751	(24,054)	11,260	356,556		
31	335.4 Hydrants	72,091					72,091			
32	336.4 Backflow Prevention Devices	-					-			
33	339.4 Other Plant & Misc. Equipment	-					-			
34	GENERAL PLANT									
35	303.5 Land & Land Rights	23,007	(6,494)	141		(13,555)	3,089			
36	304.5 Structures & Improvements	319,212	(90,100)	22,942	20	(193,764)	58,310			
37	340.5 Office Furniture & Equipment	231,696	(65,398)	80,901			247,199			
38	341.5 Transportation Equipment	(2,417)	682	90,706			88,971			
39	342.5 Stores Equipment	-	-				-			
40	343.5 Tools, Shop & Garage Equipment	28,082	(7,926)	6,606	19,879		46,641			
41	344.5 Laboratory Equipment	791	(223)	118			686			
42	345.5 Power Operated Equipment	-	-				-			
43	346.5 Communication Equipment	9,299	(2,625)	3,261			9,935			
44	347.5 Miscellaneous Equipment	358	(101)				257			
45	348.5 Other Tangible Plant	(526,092)		520,335		(812)	(6,569)			
46										
47	TOTAL	3,653,078	(172,185)	724,999	90,644	(217,210)	258,234	4,337,560	-	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: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	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)	(378)
3	302.1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)	(10,965)
7	304.2 Structures & Improvements	96,154	96,154	96,222	100,212	100,212	100,743	100,743	101,698	102,046	102,046	102,707	103,521	103,521	100,460
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976	344,976
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	309,248	309,248	309,248	399,862	411,767	411,767	411,767	411,767	411,767	411,767	411,767	411,767	411,767	387,193
13	310.2 Power Generation Equipment	-	830	830	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,137
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	22,561	22,561	22,764	22,764	22,764	22,764	23,061	26,038	27,157	27,836	26,756	27,544	28,072	24,819
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	149,018	155,321	156,175	156,582	157,293	157,669	158,992	159,467	159,467	159,467	159,467	159,467	159,543	157,533
21	320.3 Water Treatment Equipment	101,652	177,548	177,548	177,548	178,091	178,142	178,277	178,515	178,650	179,067	179,101	179,135	179,237	172,501
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	3,414	3,414	3,414	3,414	3,414	3,414	3,414	1,838
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	102	102	102	102	102	102	47
27	330.4 Distr. Reservoirs & Standpipes	340,862	341,134	341,251	342,268	342,268	343,622	344,079	344,554	344,554	344,554	344,554	344,554	344,554	343,293
28	331.4 Transm. & Distribution Mains	1,101,315	1,129,908	1,130,043	1,131,928	1,133,353	1,135,303	1,138,074	1,138,600	1,139,196	1,141,863	1,142,253	1,142,558	1,142,664	1,134,389
29	333.4 Services	486,193	486,193	486,193	486,392	486,392	486,392	486,635	487,109	488,099	488,099	488,299	488,559	488,559	487,163
30	334.4 Meters & Meter Installations	345,178	345,178	345,178	345,534	346,026	346,467	346,603	346,705	347,213	347,247	352,041	352,660	352,762	347,599
31	335.4 Hydrants	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091	72,091
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	<b>GENERAL PLANT</b>														
35	303.5 Land & Land Rights	23,276	21,796	21,796	23,234	23,237	23,237	23,265	23,262	23,265	23,260	23,178	23,140	23,139	23,007
36	304.5 Structures & Improvements	72,447	30,087	30,087	383,475	383,574	383,574	384,515	384,414	384,502	434,680	428,283	425,055	425,063	319,212
37	340.5 Office Furniture & Equipment	31,401	(45,451)	(45,451)	228,450	229,387	229,617	264,806	373,462	377,528	384,299	265,145	360,277	358,579	231,696
38	341.5 Transportation Equipment	(1,023,696)	-	-	6,435	6,451	6,451	153,420	151,789	151,840	140,743	128,785	122,773	123,584	(2,417)
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	24,401	24,401	24,401	24,748	24,748	24,748	24,756	24,755	24,756	36,844	35,861	35,326	35,318	28,082
41	344.5 Laboratory Equipment	791	791	791	791	791	791	791	791	791	791	791	791	791	791
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	10,318	4,702	4,702	10,156	10,169	10,169	10,276	10,262	10,274	10,274	9,960	9,814	9,811	9,299
44	347.5 Miscellaneous Equipment	-	-	423	423	423	423	423	423	423	423	423	423	423	358
45	348.5 Other Tangible Plant	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)	(526,092)
46															
47	<b>TOTAL</b>	<b>1,976,197</b>	<b>2,985,479</b>	<b>2,987,279</b>	<b>3,727,192</b>	<b>3,743,336</b>	<b>3,748,269</b>	<b>3,940,287</b>	<b>4,053,517</b>	<b>4,061,434</b>	<b>4,123,166</b>	<b>3,989,277</b>	<b>4,077,270</b>	<b>4,077,293</b>	<b>3,653,078</b>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
Docket No.: 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.	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)	(6) A3 - (A)1.(c)	(7) A3 - (A)1.(d)	(8) A3 - (A)1.(e)			
1	INTANGIBLE PLANT									
2	351.1 Organization	3,349			453			3,802		
3	352.1 Franchises	-			1,082			1,082		
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	13		(13)				-		
9	360.2 Collection Sewers - Force	209,771				(82,760)		117,011		
10	361.2 Collection Sewers - Gravity	581,775			(29,864)			551,911		
11	362.2 Special Collecting Structures	-						-		
12	363.2 Services to Customers	-				92,456		92,456		
13	364.2 Flow Measuring Devices	-						-		
14	365.2 Flow Measuring Installations	306						306		
15	389.2 Other Plant & Misc. Equipment	-						-		
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-						-		
18	354.3 Structures & Improvements	319,413			921	(15,918)		304,416		
19	355.3 Power Generation Equipment - Pumping Pit	-						-		
20	370.3 Receiving Wells	-						-		
21	371.3 Pumping Equipment	317						317		
22	389.3 Other Plant & Misc. Equipment	1,427				3,300		4,727		
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-				10,500		10,500		
25	354.4 Structures & Improvements	-				30,108		30,108		
26	355.4 Power Generation Equipment - Treatment Pit	-						-		
27	380.4 Treatment & Disposal Equipment	81,281			113			81,394		
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	572						572		
49	389.6 Other Plant & Miscellaneous Equipment	-						-		
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-	6,484	55		(5,331)		1,218		
52	354.7 Structures & Improvements	-	90,100	9,022	7	(78,199)		22,930		
53	390.7 Office Furniture & Equipment	-	65,398	31,816				97,214		
54	391.7 Transportation Equipment	-	(882)	35,671				34,989		
55	392.7 Stores Equipment	-	-	-				-		
56	393.7 Tools, Shop & Garage Equipment	-	7,926	2,597	7,818			18,341		
57	394.7 Laboratory Equipment	-	223	47				270		
58	395.7 Power Operated Equipment	-	-	-				-		
59	396.7 Communication Equipment	-	2,625	1,282				3,907		
60	397.7 Miscellaneous Equipment	-	101	-				101		
61	398.7 Other Tangible Plant	54,251		(50,951)		(3,300)		-		
62										
63	<b>TOTAL</b>	<b>1,252,475</b>	<b>172,185</b>	<b>29,526</b>	<b>(19,470)</b>	<b>(57,144)</b>	<b>-</b>	<b>1,377,572</b>	<b>-</b>	

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

Florida Public Service Commission

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

Schedule: A-6  
Page 2 of 2  
Prepared: 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	<b>INTANGIBLE PLANT</b>														
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	<b>COLLECTION PLANT</b>														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	355.2 Power Generation Equipment - Collection Pl							29	29	29	29	27	25		13
9	360.2 Collection Sewers - Force	206,646	206,646	206,646	210,599	210,599	210,735	210,735	210,735	210,735	210,735	210,735	210,735	210,735	209,771
10	361.2 Collection Sewers - Gravity	579,204	579,204	579,204	579,475	579,661	582,172	583,189	583,494	583,494	583,494	583,494	583,494	583,494	581,775
11	362.2 Special Collecting Structures														
12	363.2 Services to Customers														
13	364.2 Flow Measuring Devices														
14	365.2 Flow Measuring Installations						497	497	497	497	497	497	497	497	306
15	389.2 Other Plant & Misc. Equipment														
16	<b>SYSTEM PUMPING PLANT</b>														
17	353.3 Land & Land Rights														
18	354.3 Structures & Improvements	258,994	324,420	324,420	324,420	324,420	324,420	324,420	324,420	324,487	324,487	324,487	324,487	324,487	319,413
19	355.3 Power Generation Equipment - Pumping Pl														
20	370.3 Receiving Wells														
21	371.3 Pumping Equipment				136	136	136	136	136	271	271	967	967	967	317
22	389.3 Other Plant & Misc. Equipment			1,452	1,452	1,452	1,452	1,452	1,452	1,452	2,095	2,095	2,095	2,095	1,427
23	<b>TREATMENT AND DISPOSAL PLANT</b>														
24	353.4 Land & Land Rights														
25	354.4 Structures & Improvements														
26	355.4 Power Generation Equipment - Treatment Pl														
27	380.4 Treatment & Disposal Equipment	81,014	81,218	81,218	81,218	81,218	81,218	81,218	81,353	81,353	81,353	81,353	81,353	81,586	81,281
28	381.4 Plant Sewers														
29	382.4 Outfall Sewer Lines														
30	389.4 Other Plant & Misc. Equipment														
31	<b>RECLAIMED WATER TREATMENT PLANT</b>														
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	<b>RECLAIMED WATER DISTRIBUTION PLANT</b>														
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					220	322	644	814	984	984	1,119	1,119	1,233	572
49	389.6 Other Plant & Miscellaneous Equipment														
50	<b>GENERAL PLANT</b>														
51	353.7 Land & Land Rights														
52	354.7 Structures & Improvements														
53	390.7 Office Furniture & Equipment														
54	381.7 Transportation Equipment														
55	382.7 Stores Equipment														
56	383.7 Tools, Shop & Garage Equipment														
57	384.7 Laboratory Equipment														
58	395.7 Power Operated Equipment														
59	386.7 Communication Equipment														
60	397.7 Miscellaneous Equipment														
61	398.7 Other Tangible Plant	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251	54,251
62															
63	<b>TOTAL</b>	<b>1,183,458</b>	<b>1,249,087</b>	<b>1,250,538</b>	<b>1,254,800</b>	<b>1,255,307</b>	<b>1,258,551</b>	<b>1,259,920</b>	<b>1,260,531</b>	<b>1,260,904</b>	<b>1,261,546</b>	<b>1,262,375</b>	<b>1,262,373</b>	<b>1,262,674</b>	<b>1,252,475</b>

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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			
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	N/A	N/A	N/A
18				
19				
20	WASTEWATER			
21				
22	Plant in Service		-	-
23				
24	Land		-	-
25				
26	Accumulated Depreciation		-	-
27				
28	CIAC		-	-
29				
30	Accumulated Amortization of CIAC		-	-
31				
32	Advances for Construction		-	-
33				
34	Other (Explain)		-	-
35				
36	Total	N/A	N/A	N/A
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 - Pasco County  
Docket No.:090482-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	1,138,449	352,153
2	Adjustments - To reflect Allocation of Depreciation of West Coast Cost Center Common Assets included in Schedule W-6 of 2005 Annual Report. Correct amounts had been adjusted in the 2005 MFRs.	(47,790)	
3	Adjustments - To remove correct Allocation of Depreciation of West Coast Cost Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report. Amount included in the W-6 Schedule was \$(47,790).	(15,490)	(4,749)
4	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	(178,086)	(67,864)
5	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of Annual Report	19,003	(1,598)
6	Adjustments - Rounding	1	
7	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	916,087	277,942
8	Additions	92,294	40,469
9	Retirements	(5,281)	
10	Adjustments	(7,465)	(5,999)
11			
12	Balance 12/31/06 - Does not tie to 2007 Beginning Balance	995,635	312,412
13	Adjustments to 12/31/06 Balance after year-end	(150,605)	
14	Adjusted 12/31/06 Balance	845,030	312,412
15	Additions	95,341	39,235
16	Retirements		
17	Adjustments	44,707	(43,443)
18			
19	Balance 12/31/07 (See note 1)	985,078	308,204
20	Additions	167,289	59,190
21	Retirements		
22	Adjustments	(676,343)	(51,790)
23			
24			
25	Balance 12/31/08 (See note 1)	476,024	315,604
26	Amortization of Organization Costs not included in above balance (See note 2)	25,853	3,047
27	Amortization of Franchise Costs not included in above balance (See note 3)	186	
28			
29	Adjustments (See note 1)	302,200	36,256
30			
31			
32	Adjusted 12/31/08 Balance (See notes 1, 2, 3)	804,263	354,907
33			

**Notes:**

1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.

2. Above schedule includes Organization Amortization not included in Schedules W-6(b) and S-6(b) of the 2008 Annual Report. Water 12/31/08 balance: \$25,853; 12/31/07 - \$25,256. Wastewater 12/31/08 balance: \$3,047; 12/31/07 - \$2,985.

3. Above schedule includes Franchise Amortization not included in Schedule W-6(b) of Annual Report. Water 12/31/08: \$186; 12/31/07 - \$93.

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 - Pasco 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	25,554			229	(44,558)		(18,775)			
3	302.1 Franchises	140			75	201	136	552			
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	35,379				(7,385)	3,235	31,229			
8	305.2 Collect. & Impound. Reservoirs	-						-			
9	306.2 Lake, River & Other Intakes	-						-			
10	307.2 Wells & Springs	100,964			2	(4,626)	11,732	108,072			
11	308.2 Infiltration Galleries & Tunnels	-						-			
12	309.2 Supply Mains	(191,337)				48,950	10,227	(132,160)			
13	310.2 Power Generation Equipment	9				870	66	945			
14	311.2 Pumping Equipment	(5,818)				5,818		-			
15	339.2 Other Plant & Misc. Equipment	-						-			
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	-						-			
18	304.3 Structures & Improvements	(3,272)				8,927	10,621	16,276			
19	310.3 Power Generation Equipment	-						-			
20	311.3 Pumping Equipment - WTP	127,129			858	(13,444)	7,977	122,520			
21	320.3 Water Treatment Equipment	28,667			2	(2,382)	8,147	34,434			
22	339.3 Other Plant & Misc. Equipment	-						-			
23	TRANSMISSION & DISTRIBUTION PLANT										
24	303.4 Land & Land Rights	-						-			
25	304.4 Structures & Improvements	19					107	126			
26	311.4 Electric Pumping Equipment - T&D	-				25,609		25,609			
27	330.4 Distr. Reservoirs & Standpipes	(57,006)				(51,106)	8,033	(100,079)			
28	331.4 Transm. & Distribution Mains	298,935			63	(117,268)	24,194	179,014			
29	333.4 Services	62,899			788	(39,844)	11,334	30,767			
30	334.4 Meters & Meter Installations	190,226			8,091	3,666	16,436	215,429			
31	335.4 Hydrants	26,019				(233)	1,602	27,388			
32	336.4 Backflow Prevention Devices	-						-			
33	339.4 Other Plant & Misc. Equipment	-						-			
34	GENERAL PLANT										
35	303.5 Land & Land Rights	-						-			
36	304.5 Structures & Improvements	69,090	(19,502)	(13,539)		(15,964)		20,085			
37	340.5 Office Furniture & Equipment	26,321	(7,429)	21,612		6,845	1,064	48,413			
38	341.5 Transportation Equipment	10,329	(2,915)	37,833				45,247			
39	342.5 Stores Equipment	-						-			
40	343.5 Tools, Shop & Garage Equipment	51,960	(14,666)	4,371	12,394	(9,165)	1,094	45,988			
41	344.5 Laboratory Equipment	115	(32)	93		32	38	246			
42	345.5 Power Operated Equipment	-						-			
43	346.5 Communication Equipment	10,067	(2,841)	2,839		(87)		9,978			
44	347.5 Miscellaneous Equipment	-				9	20	29			
45	348.5 Other Tangible Plant	(153,414)		153,414		33,041	(657)	32,384			
46											
47	<b>TOTAL</b>	<b>652,975</b>	<b>(47,387)</b>	<b>206,623</b>	<b>22,502</b>	<b>(172,094)</b>	<b>115,406</b>	<b>(34,310)</b>	<b>743,715</b>	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: 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	25,256	25,306	25,355	25,405	25,455	25,505	25,554	25,604	25,654	25,704	25,753	25,803	25,853	25,554
3	302.1 Franchises	93	101	109	116	124	132	140	147	155	163	171	178	186	140
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	33,600	33,887	34,175	34,473	34,771	35,071	35,370	35,671	35,973	36,275	36,580	36,886	37,193	35,379
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	94,317	95,603	96,873	97,744	98,821	99,898	100,975	102,053	103,132	104,211	105,290	106,369	107,448	100,964
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	319	639	(250,847)	(250,400)	(249,953)	(249,505)	(249,058)	(248,610)	(248,163)	(247,716)	(247,268)	(246,821)	(191,337)
13	310.2 Power Generation Equipment	-	2	3	4	6	7	9	10	12	14	15	17	19	9
14	311.2 Pumping Equipment	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)	(5,818)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	(3,638)	(3,580)	(3,520)	(3,461)	(3,401)	(3,342)	(3,282)	(3,219)	(3,156)	(3,089)	(3,019)	(2,949)	(2,876)	(3,272)
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	121,594	122,508	123,425	124,343	125,265	126,188	127,117	128,047	128,978	129,908	130,839	131,769	132,700	127,129
21	320.3 Water Treatment Equipment	21,989	25,295	28,007	26,719	27,433	28,147	28,862	29,577	30,293	31,010	31,728	32,446	33,164	28,667
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	9	18	27	36	45	53	62	19
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	(61,622)	(60,856)	(60,091)	(59,323)	(58,555)	(57,783)	(57,011)	(56,238)	(55,465)	(54,692)	(53,919)	(53,146)	(52,372)	(57,006)
28	331.4 Transm. & Distribution Mains	284,636	287,198	289,539	291,881	294,228	296,579	298,934	301,290	303,647	306,009	308,372	310,736	313,100	298,935
29	333.4 Services	57,038	58,014	58,980	59,966	60,943	61,919	62,896	63,873	64,852	65,831	66,810	67,790	68,771	62,899
30	334.4 Meters & Meter Installations	181,999	183,364	184,730	186,098	187,467	188,838	190,210	191,581	192,956	194,330	195,725	197,121	198,518	190,228
31	335.4 Hydrants	25,233	25,364	25,495	25,626	25,757	25,888	26,019	26,150	26,281	26,412	26,543	26,674	26,805	26,019
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	64,921	45,880	45,939	65,578	66,567	67,511	68,826	70,862	71,851	83,878	81,779	81,799	82,796	89,090
37	340.5 Office Furniture & Equipment	15,587	(47,818)	(47,798)	14,074	16,541	18,867	42,394	44,772	52,133	58,985	52,691	58,540	63,207	26,321
38	341.5 Transportation Equipment	(695,267)	-	-	2,504	2,842	2,773	127,015	127,042	128,284	118,441	109,330	105,251	106,260	10,329
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	47,717	47,990	48,262	48,850	49,123	49,396	49,676	49,948	50,222	58,776	58,429	58,386	58,710	51,960
41	344.5 Laboratory Equipment	108	109	111	112	113	114	115	117	118	119	120	122	123	115
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	11,014	5,389	5,396	10,893	10,920	10,933	11,054	11,055	11,080	11,077	10,773	10,639	10,649	10,067
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)	(153,414)
46															
47	TOTAL	65,343	684,823	694,207	541,523	554,588	567,456	726,145	740,070	759,185	786,003	777,107	787,984	804,263	652,875

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
Docket No.: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	3,016			90	(1,208)	84	1,982			
3	352.1 Franchises	-			30			30			
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 Pll	-						-			
9	360.2 Collection Sewers - Force	115,517				(44,421)	3,928	75,022			
10	361.2 Collection Sewers - Gravity	181,451			(33,182)	5,251	13,251	146,771			
11	362.2 Special Collecting Structures	-						-			
12	363.2 Services to Customers	-				37,538	2,446	39,984			
13	364.2 Flow Measuring Devices	-						-			
14	365.2 Flow Measuring Installations	2				1	15	18			
15	389.2 Other Plant & Misc. Equipment	-						-			
16	SYSTEM PUMPING PLANT										
17	353.3 Land & Land Rights	-						-			
18	354.3 Structures & Improvements	80,718			18	(22,412)	12,343	70,667			
19	355.3 Power Generation Equipment - Pumping Pit	-						-			
20	370.3 Receiving Wells	-						-			
21	371.3 Pumping Equipment	1					4	(299)			
22	389.3 Other Plant & Misc. Equipment	1				1,227	300	1,528			
23	TREATMENT AND DISPOSAL PLANT										
24	353.4 Land & Land Rights	-						-			
25	354.4 Structures & Improvements	-				2,351	942	3,293			
26	355.4 Power Generation Equipment - Treatment Pit	-						-			
27	380.4 Treatment & Disposal Equipment	(26,762)			3	(5,449)	6,380	(25,828)			
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	371.8 Pumping Equipment	-						-			
48	375.6 Reuse Transmission & Distribution System	4					29	33			
49	389.6 Other Plant & Miscellaneous Equipment	-						-			
50	GENERAL PLANT										
51	353.7 Land & Land Rights	-						-			
52	354.7 Structures & Improvements	-	19,502	(5,325)		(6,279)		7,898			
53	390.7 Office Furniture & Equipment	-	7,429	8,500		2,692	418	19,039			
54	391.7 Transportation Equipment	-	2,915	14,878				17,793			
55	392.7 Stores Equipment	-	-					-			
56	393.7 Tools, Shop & Garage Equipment	-	14,866	1,719	4,874	(3,604)	431	18,086			
57	394.7 Laboratory Equipment	-	32	36		13	15	96			
58	395.7 Power Operated Equipment	-	-			(34)		(34)			
59	396.7 Communication Equipment	-	2,841	1,117				3,958			
60	397.7 Miscellaneous Equipment	-	-			3	8	11			
61	398.7 Other Tangible Plant	-	-			(1,214)		(1,214)			
62											
63	<b>TOTAL</b>	<b>333,948</b>	<b>47,387</b>	<b>20,925</b>	<b>(28,167)</b>	<b>(35,541)</b>	<b>40,289</b>	<b>378,841</b>	<b>N/A</b>	<b>-</b>	

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
Docket No.: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														
3	352.1 Franchises	2,985	2,990	2,995	3,000	3,005	3,011	3,016	3,021	3,026	3,031	3,036	3,041	3,047	3,018
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 Pl														-
9	380.2 Collection Sewers - Force	111,825	112,267	112,909	113,552	114,205	114,858	115,512	116,165	116,818	117,472	118,126	118,779	119,432	115,517
10	361.2 Collection Sewers - Gravity	155,277	156,303	157,328	158,354	159,380	160,411	161,444	162,477	163,510	164,543	165,577	166,610	167,643	161,451
11	362.2 Special Collecting Structures														-
12	363.2 Services to Customers														-
13	384.2 Flow Measuring Devices														-
14	365.2 Flow Measuring Installations	-	-	-	-	-	1	1	2	2	3	4	4	5	2
15	389.2 Other Plant & Misc. Equipment														-
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights														-
18	354.3 Structures & Improvements	73,282	76,350	77,257	78,164	79,071	79,978	80,885	81,792	82,699	83,607	84,514	85,422	86,329	80,718
19	355.3 Power Generation Equipment - Pumping Pl														-
20	370.3 Receiving Wells														-
21	371.3 Pumping Equipment				0	0	1	1	1	1	1	3	4	5	1
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 Pl														-
27	380.4 Treatment & Disposal Equipment	(31,950)	(31,085)	(30,221)	(29,356)	(28,492)	(27,627)	(26,762)	(25,898)	(25,033)	(24,168)	(23,303)	(22,438)	(21,572)	(26,782)
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	352.8 Franchises														-
42	353.8 Land & Land Rights														-
43	354.8 Structures & Improvements														-
44	355.8 Power Generation Equipment														-
45	368.8 Reuse Services														-
46	367.6 Reuse Meters & Meter Installations														-
47	371.6 Pumping Equipment														-
48	375.8 Reuse Transmission & Distribution System					0	1	2	4	5	7	8	11	14	4
49	389.8 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														-
62															-
63	TOTAL	311,199	316,824	320,288	323,714	327,171	330,633	334,098	337,564	341,030	344,498	347,968	351,437	354,907	333,948

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Florida - Pasco County  
Docket No.: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	595,534	587,255
2	Additions	3,625	
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	599,159	587,255
7	Additions		
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	599,159	587,255
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	599,159	587,255
17			
18	Adjustments - See note 1	(4,724)	(55,519)
19			
20			
21	Adjusted 12/31/08 Balance	594,435	531,736
22			
23			
24	Note(s)		
25	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: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	<b>WATER</b>					
2						
3	Plant Capacity Fees			-		
4						
5	Line/Main Extension Fees			-		
6						
7	Tapping & Meter Installation Fees	107,486	114,659	222,145		
8						
9	Contributed Lines	173,616		173,616		
10						
11	Other - Contributed Property	313,227	(114,659)	198,568		
12						
13						
14	<b>Total</b>	<b>594,329</b>	<b>-</b>	<b>594,329</b>		<b>-</b>
15						
16						
17	<b>WASTEWATER</b>					
18						
19	Plant Capacity Fees			-		
20						
21	Line/Main Extension Fees			-		
22						
23	Contributed Lines	267,862	(36,736)	231,126		
24						
25	Other - Tap Fees	(95,998)	180,714	84,716		
26						
27	Other - Contributed Property	359,872	(105,691)	254,181		
28						
29						
30	<b>Total</b>	<b>531,736</b>	<b>38,287</b>	<b>570,023</b>		<b>-</b>

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

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

Florida Public Service Commission

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
1	<b>WATER</b>														
2	CIAC-WTR.TRANS & DISTR MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616
3	SUB-TOTAL MAINS	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616	173,616
4															
5	CIAC-WTR.STRUCT & IMPRV SRC SUPP Y	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518
6	CIAC-WTR.STRUCT & IMPRV (WTR T P)	983	983	983	983	983	983	983	983	983	983	983	983	983	983
7	CIAC-WTR.WELLS & SPRINGS	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619	102,619
8	CIAC-WTR.ELECTRIC PUMP EQUIP	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028	43,028
9	CIAC-WTR.WATER TREATMENT EQPT	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)
10	CIAC-WTR.DIS RESV & STNDPIPES	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712	20,712
11	CIAC-WTR.HYDRANTS	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029	21,029
12	CIAC- OTHER TANGIBLE PLT WATER	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659	114,659
13	SUB-TOTAL CONTRIBUTED PROPERTY	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227	313,227
14															
15	CIAC-WTR.SERVICE LINES	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878	51,878
16	CIAC-WTR.METERS	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083	38,083
17	CIAC-WTR.METER INSTALLATIONS	761	761	761	761	761	761	761	761	761	761	761	761	761	761
18	CIAC-WATER-TAP	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965	8,965
19	CIAC-WTR PLT MTR FEE	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	7,780	9,090	9,090	8,984
20	SUB-TOTAL TAPS & METERS	107,467	107,467	107,467	107,467	107,467	107,467	107,467	107,467	107,467	107,467	107,467	7,780	7,780	7,780
21															
22	<b>TOTAL</b>	594,310	594,310	594,310	594,310	594,310	594,310	594,310	594,310	594,310	594,310	594,310	594,435	594,435	594,329
23															
24															
25															
26	<b>WASTEWATER</b>														
27	CIAC-FORCE MAINS	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916	91,916
28	CIAC-GRAVITY MAINS	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946	175,946
29	CIAC-SWR MANHOLES														
30	SUB-TOTAL MAINS	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862	267,862
31															
32	CIAC-STRUCT/IMPRV PUMP PLT LS	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331	72,331
33	CIAC-STRUCT/IMPRV TREATMENT														
34	CIAC-STRCT/IMP GEN PLT	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691	105,691
35	CIAC- TREAT/DISP EQUIP LAGOON	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794
36	CIAC- TREAT/DISP EQUIP TRT PLT	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277	85,277
37	SUB-TOTAL CONTRIBUTED PROPERTY	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093	318,093
38															
39	CIAC-SWR SEWAGE SERVICE LINES														
40	CIAC-SEWER-TAX	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)
41	SUB-TOTAL TAPS	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)	(95,998)
42															
43	CIAC-REUSE RES CAP FEE	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779
44		41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779	41,779
45															
46	<b>TOTAL</b>	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736	531,736
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 - Pasco 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	346,600	319,092
2	Additions	15,887	14,672
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	362,487	333,764
7	Additions	18,168	13,423
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	380,655	347,187
12	Additions	16,094	13,423
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	396,749	360,610
17			
18	Adjustments - See note 1	(2,074)	15,813
19			
20			
21	Adjusted 12/31/08 Balance	394,675	376,423
22			
23	Note(s)		
24	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.		

**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 - Pasco 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		(4) Adjusted Average	(5) Non-Used Useful %	(6) Non-Used Amount
			A3 (E) 1.	A3 (E) 2.			
1	<b>WATER</b>						
2							
3	Plant Capacity Fees				-		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	30,878	246,993	3,434	281,305		
8							
9	Contributed Lines	41,269	(19,046)	4,038	26,261		
10							
11	Other - Contributed Property	314,482	(274,659)	6,930	46,753		
12							
13							
14	<b>Total</b>	<b>386,629</b>	<b>(46,712)</b>	<b>14,402</b>	<b>354,319</b>		<b>-</b>
15							
16							
17	<b>WASTEWATER</b>						
18							
19	Plant Capacity Fees				-		
20							
21	Line/Main Extension Fees				-		
22							
23	Contributed Lines	127,010	(94,966)	5,846	37,890		
24							
25	Other - Tap Fees	16,614	127,941	3,211	147,766		
26							
27	Other - Contributed Property	226,087	(179,433)	10,042	56,696		
28							
29							
30	<b>Total</b>	<b>369,711</b>	<b>(146,458)</b>	<b>19,099</b>	<b>242,352</b>		<b>-</b>

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 - Pasco County  
 Docket No.: 080462-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
1	<b>WATER</b>														
2	ACC AMORT TRANS & DISTR MAINS	38,922	39,313	39,704	40,095	40,487	40,878	41,269	41,660	42,051	42,442	42,833	43,224	43,615	41,269
3	TOTAL MAINS	38,922	39,313	39,704	40,095	40,487	40,878	41,269	41,660	42,051	42,442	42,833	43,224	43,615	41,269
4															
5	ACC AMORT-CIA-WATER														
6	ACC AMORT-ORGANIZATION	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676	97,676
7	ACC AMORT STRUCT & IMPRV SRC	3,269	3,299	3,329	3,360	3,390	3,420	3,450	3,480	3,510	3,540	3,570	3,600	3,630	3,450
8	ACC AMORT STRUCT & IMPRV														
9	ACC AMORT STRUCT & IMPRV - WTP	279	282	284	287	289	292	294	297	299	302	305	307	310	294
10	ACC AMORT WELLS & SPRINGS	18,195	18,480	18,765	19,050	19,335	19,620	19,905	20,190	20,475	20,760	21,045	21,330	21,615	19,905
11	ACC AMORT ELECTRIC PUMP EQUIP	13,793	13,972	14,152	14,331	14,510	14,689	14,869	15,048	15,227	15,407	15,586	15,765	15,944	14,869
12	ACC AMORT WATER TREATMENT EQPT	3,558	3,587	3,617	3,646	3,676	3,705	3,735	3,764	3,794	3,823	3,853	3,882	3,912	3,735
13	ACC AMORT DIS RESV & STNDPIPES	7,638	7,717	7,795	7,874	7,952	8,031	8,109	8,187	8,266	8,344	8,423	8,501	8,580	8,109
14	ACC AMORT HYDRANTS	2,334	2,373	2,412	2,451	2,490	2,529	2,567	2,606	2,645	2,684	2,723	2,762	2,801	2,567
15	ACC AMORT OTHER TANG PLT WATER	163,829	163,837	163,845	163,853	163,861	163,869	163,877	163,885	163,893	163,901	163,909	163,916	163,924	163,877
16	TOTAL CONTRIBUTED PROPERTY	310,571	311,223	311,875	312,528	313,179	313,831	314,482	315,133	315,785	316,437	317,090	317,739	318,392	314,482
17															
18	ACC AMORT SERVICE LINES	10,598	10,706	10,814	10,923	11,031	11,139	11,247	11,355	11,463	11,571	11,679	11,787	11,895	11,247
19	ACC AMORT METERS	13,435	13,594	13,753	13,911	14,070	14,229	14,388	14,546	14,705	14,864	15,022	15,181	15,340	14,388
20	ACC AMORT METER INSTALLATIONS	439	442	445	448	451	454	458	461	464	467	470	473	477	458
21	ACC AMORT WATER CIAC TAP	4,498	4,517	4,535	4,554	4,573	4,591	4,610	4,629	4,647	4,666	4,685	4,704	4,723	4,610
22	ACC AMORT WATER PLT METER FEE-NC	117	126	136	146	156	165	175	185	195	204	214	224	233	175
23	TOTAL TAPS & METERS	29,087	29,385	29,683	29,982	30,281	30,578	30,878	31,176	31,474	31,772	32,070	32,368	32,668	30,878
24															
25	<b>TOTAL</b>	<b>378,580</b>	<b>379,921</b>	<b>381,262</b>	<b>382,605</b>	<b>383,947</b>	<b>385,287</b>	<b>386,629</b>	<b>387,969</b>	<b>389,310</b>	<b>390,651</b>	<b>391,993</b>	<b>393,332</b>	<b>394,675</b>	<b>386,628</b>
26															
27															
28															
29	<b>WASTEWATER</b>														
30	ACC AMORT-SEWER FORCE MAINS	45,869	46,124	46,379	46,635	46,890	47,145	47,401	47,656	47,911	48,167	48,422	48,677	48,933	47,401
31	ACC AMORT-SEWER GRAVITY MAINS	77,658	77,983	78,308	78,633	78,958	79,284	79,609	79,934	80,259	80,585	80,910	81,235	81,560	79,609
32	ACC AMORT-SWR MANHOLES														
33	SUB-TOTAL MAINS	123,527	124,107	124,687	125,268	125,848	126,429	127,010	127,590	128,170	128,752	129,332	129,912	130,493	127,010
34															
35	ACC AMORT ORGANIZATION	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204	115,204
36	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	36,368	36,569	36,770	36,971	37,172	37,373	37,574	37,774	37,975	38,176	38,377	38,578	38,779	37,574
37	ACC AMORT-STRUCT/IMP GEN PLT	449	449	449	449	449	449	449	449	449	449	449	449	449	449
38	ACC AMORT- TREAT/DISP EQUIP LAGOON	25,843	25,974	26,104	26,235	26,365	26,496	26,626	26,757	26,887	27,018	27,148	27,278	27,409	26,626
39	ACC AMORT- TREAT/DISP EQUIP TRT PLT	45,016	45,219	45,422	45,625	45,828	46,031	46,234	46,437	46,640	46,843	47,047	47,250	47,453	46,234
40	SUB-TOTAL CONTRIBUTED PROPERTY	222,880	223,415	223,949	224,484	225,018	225,553	226,087	226,621	227,155	227,690	228,225	228,759	229,294	226,087
41															
42	ACC AMORT SEWAGE SERVICE LINES														
43	ACC AMORT SEWER TAP	16,592	16,596	16,599	16,603	16,607	16,610	16,614	16,617	16,621	16,625	16,628	16,632	16,636	16,614
44	TOTAL TAPS	16,592	16,596	16,599	16,603	16,607	16,610	16,614	16,617	16,621	16,625	16,628	16,632	16,636	16,614
45															
46	<b>TOTAL</b>	<b>362,998</b>	<b>364,118</b>	<b>365,235</b>	<b>366,355</b>	<b>367,473</b>	<b>368,592</b>	<b>369,711</b>	<b>370,828</b>	<b>371,946</b>	<b>373,067</b>	<b>374,185</b>	<b>375,303</b>	<b>376,423</b>	<b>369,711</b>

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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 #031006-WS.
- 2
- 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 - Pasco 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	Average Test Year Balance 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	<b><u>TEST YEAR AVERAGE BALANCE</u></b>		
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	<u>N/A</u>	<u>N/A</u>

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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			
10	Accounts Payable			(189,189)
11	Accrued Taxes			(63,990)
12	Accrued Interest			1,900
13	Miscellaneous Current and Accrued Liabilities & Credits			(132,777)
14				
15	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 2,835,097</b>
16				
17	<b>Allocation to Pasco County - Water &amp; Sewer</b>	<b>\$ 891,638</b>	<b>\$ 350,701</b>	
18				
19				
20	Allocation Methodology to UIF systems:	<b>12/31/08 ERCs</b>	<b>% of Total</b>	<b>Allocated Working Capital</b>
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	<b>9,582.0</b>	<b>100.00%</b>	<b>\$ 2,835,097</b>
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 & Credits			(132,777)
45				
46	<b>Equals working capital (Balance Sheet Approach)</b>			<b>\$ 2,835,097</b>
47				
48	<b>Allocation to Pasco County - Water &amp; Sewer</b>	<b>\$ 891,638</b>	<b>\$ 350,701</b>	
49				
50	Allocation Methodology to UIF systems:	<b>12/31/08 ERCs</b>	<b>% of Total</b>	<b>Working Capital</b>
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	<b>9,582.0</b>	<b>100.00%</b>	<b>\$ 2,835,097</b>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 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-18  
 Page 1 of 1  
 Preparer: Kirsten Weeks

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average 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	14,840,742	15,233,575	15,198,629	14,086,382	13,783,357	13,996,073	14,017,519	15,365,388		15,365,389
2	Construction Work in Progress	1,854,522	814,577	825,815	28,863	31,080	32,054	28,418	28,149	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	<b>GROSS UTILITY PLANT</b>	<b>15,778,931</b>	<b>17,421,324</b>	<b>17,438,269</b>	<b>17,995,213</b>	<b>18,020,887</b>	<b>18,035,821</b>	<b>15,405,289</b>	<b>15,897,852</b>	<b>15,663,936</b>	<b>14,542,856</b>	<b>14,238,511</b>	<b>14,441,056</b>	<b>14,456,886</b>	<b>16,087,449</b>		<b>16,087,449</b>
5	Less: Accumulated Depreciation	(3,820,015)	(9,376,941)	(5,440,886)	(5,456,521)	(5,528,858)	(9,600,759)	(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)
6	<b>NET UTILITY PLANT</b>	<b>11,858,916</b>	<b>12,044,383</b>	<b>11,997,383</b>	<b>12,538,692</b>	<b>12,492,029</b>	<b>12,435,062</b>	<b>11,889,172</b>	<b>12,132,840</b>	<b>12,079,100</b>	<b>11,290,281</b>	<b>10,992,841</b>	<b>11,157,152</b>	<b>11,122,351</b>	<b>11,848,478</b>		<b>11,848,478</b>
9	Cash	1,804,662	1,804,612	1,734,545	3,441,151	1,857,196	3,703,890	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.	3,784,498	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
19	<b>TOTAL CURRENT ASSETS</b>	<b>5,880,974</b>	<b>5,988,786</b>	<b>5,755,898</b>	<b>5,821,127</b>	<b>5,784,960</b>	<b>6,064,072</b>	<b>6,731,791</b>	<b>6,281,586</b>	<b>6,343,256</b>	<b>7,027,433</b>	<b>7,319,347</b>	<b>7,070,728</b>	<b>7,228,813</b>	<b>6,408,367</b>		<b>6,408,367</b>
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	518,006	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	96,831	88,055	84,599	81,542	83,316	79,423	71,280	67,854	89,899	16,507	106,206
28	Accum. Deferred Income Taxes																
29	<b>TOTAL OTHER ASSETS</b>	<b>657,976</b>	<b>638,228</b>	<b>625,464</b>	<b>620,670</b>	<b>608,331</b>	<b>596,854</b>	<b>584,298</b>	<b>571,235</b>	<b>558,570</b>	<b>550,736</b>	<b>537,235</b>	<b>519,484</b>	<b>379,696</b>	<b>572,983</b>	<b>(246,437)</b>	<b>326,546</b>
30	<b>TOTAL ASSETS</b>	<b>18,397,866</b>	<b>18,681,307</b>	<b>18,379,745</b>	<b>18,880,489</b>	<b>18,885,320</b>	<b>19,095,888</b>	<b>19,205,261</b>	<b>18,985,681</b>	<b>18,980,926</b>	<b>18,868,450</b>	<b>18,848,423</b>	<b>18,747,364</b>	<b>18,730,860</b>	<b>18,929,827</b>	<b>(246,437)</b>	<b>18,583,390</b>

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

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 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	8,536,228	8,536,228	8,289,687		8,289,687
4	Retained Earnings	472,100	364,411	300,988	203,513	148,584	291,097	380,281	248,883	203,480	168,160	105,962	18,967	(38,876)	220,572		220,572
5	Other Equity Capital																
6																	
7	<b>TOTAL EQUITY CAPITAL</b>	<b>7,783,643</b>	<b>8,274,729</b>	<b>8,211,306</b>	<b>8,923,366</b>	<b>8,868,467</b>	<b>9,010,970</b>	<b>9,104,598</b>	<b>8,873,220</b>	<b>8,927,817</b>	<b>8,892,497</b>	<b>8,830,299</b>	<b>8,755,193</b>	<b>8,667,250</b>	<b>8,710,258</b>		<b>8,710,258</b>
8																	
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12	Other Long-Term Debt																
13																	
14	<b>TOTAL LONG-TERM DEBT</b>																
15																	
16	Accounts Payable	644,825	436,920	256,132	114,045	56,111	106,984	130,676	111,592	134,237	91,461	99,004	88,886	188,556	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	(281,441)	7,184,359
19	Customer Deposits	82,090	83,620	85,070	86,880	88,680	88,530	86,371	54,363	57,790	58,955	60,140	58,390	61,210	71,928		71,928
20	Accrued Taxes	68,599	68,886	15,145	36,714	58,385	61,207	102,295	51,528	72,419	42,202	84,464	74,954	75,071	83,980		83,980
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 )	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	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>8,331,612</b>	<b>8,126,098</b>	<b>7,893,403</b>	<b>7,774,870</b>	<b>7,741,168</b>	<b>7,815,956</b>	<b>7,837,915</b>	<b>7,756,332</b>	<b>7,803,671</b>	<b>7,733,063</b>	<b>7,783,338</b>	<b>7,783,257</b>	<b>7,865,172</b>	<b>7,663,537</b>	<b>(243,194)</b>	<b>7,620,343</b>
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	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>99,935</b>	<b>(4,712)</b>	<b>95,223</b>
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)	(2,134,084)	(2,140,688)	(2,101,078)		(2,101,078)
37																	
38	Accumulated Deferred Income Taxes (See Note 3)	1,193,128	1,177,890	1,177,890	1,192,690	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	<b>Total Equity Capital and Liabilities</b>	<b>18,397,866</b>	<b>18,661,397</b>	<b>18,378,745</b>	<b>18,980,489</b>	<b>18,865,320</b>	<b>19,095,988</b>	<b>19,205,261</b>	<b>18,985,661</b>	<b>18,880,826</b>	<b>18,868,450</b>	<b>18,849,423</b>	<b>18,747,364</b>	<b>18,730,860</b>	<b>18,828,827</b>	<b>(246,437.00)</b>	<b>18,583,390</b>

Notes:  
 1. See Schedule A-3, Working Capital Adjustments.  
 2. Adjustment to reflect the yearly amortization of \$2,366.96, not recorded on the books of UF 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 - Pasco 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	800,466	5,646	806,112	557,724 (A)	1,363,836	B-4, B-3
2							
3	Operation & Maintenance	718,400	(79,804)	638,596	37,412 (B)	676,008	B-5, B-3
4	Depreciation, net of CIAC Amort.	166,678	(27,711)	138,967	6,375 (C), (D)	145,342	B-13, B-3
5	Amortization/Other Expenses	-	(3,186)	(3,186)	- (E)	(3,186)	B-3
6							
7	Taxes Other Than Income	139,346	(43,578)	95,768	29,178 (F)	124,946	B-15, B-3
8							
9	Provision for Income Taxes		(75,895)	(75,895)	182,415 (G)	106,520	C-1, B-3
10							
11	OPERATING EXPENSES	1,024,423	(230,174)	794,249	255,381	1,049,630	
12							
13	NET OPERATING INCOME	(223,957)	235,820	11,863	302,343	314,206	
14							
15							
16							
17							
18	RATE BASE	2,875,274	1,370,199	4,245,473		4,245,473	
19							
20							
21	RATE OF RETURN	-	%	0.28	%	7.40	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	443,411	2,861	446,272	305,549 (A)	751,821	B-4, B-3
2							
3	Operation & Maintenance	385,324	147,465	532,789	18,433 (B)	551,222	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	30,285	13,933	44,218	(C), (D)	44,218	B-14, B-3
6							
7	Amortization/Other Expenses	-	-	-	(E)	-	
8							
9	Taxes Other Than Income	-	41,374	41,374	13,750 (F)	55,124	B-15, B-3
10							
11	Provision for Income Taxes	-	(77,232)	(77,232)	102,866 (G)	25,634	C-1, B-3
12							
13	OPERATING EXPENSES	415,609	125,540	541,149	135,049	676,198	
14							
15	NET OPERATING INCOME	27,803	(122,679)	(94,877)	170,500	75,623	
16							
17							
18	RATE BASE	799,176	222,585	1,021,761		1,021,761	
19							
20							
21	RATE OF RETURN	3.48 %		-	%	7.40 %	

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Pasco 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	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals and adjustments		
5	Total Revenues per B4	800,466	443,411
6	Adjustment to remove Accrued Revenues included in B-4	54,548	28,745
7	Adjustment to adjust Water/Sewer Sales - See B-4 notes	(44,738)	(27,898)
8	Adjustment to Miscellaneous Revenues - See B-4 notes	(1,300)	-
9	Test Year Adjusted Revenues	808,976	444,258
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	806,112	\$446,272
14	Test Year Adjusted Revenues net of Accrual per above	808,976	444,258
15	Adjustment required to annualize revenues	(2,864)	2,014
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize a 7.40% rate of return	557,724	305,549
20			
21	<b>Total Adjustments to Revenues</b>	563,370	308,410
22			
23	(B) <u>Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</u>		
24	(1) To allocate common expenses charged to water to wastewater		
25	601/701 Salaries & Wages - Employees	(69,876)	69,876
26	603/703 Salaries & Wages - Officers, Etc.	(6,800)	6,800
27	604/704 Employee Pensions & Benefits	(22,077)	22,077
28	620/720 Materials & Supplies	(5,596)	5,596
29	632/732 Contractual Services - Acct.	(1,249)	1,249
30	633/733 Contractual Services - Legal	(712)	712
31	635/735 Contractual Services - Testing	(4,938)	4,938
32	636/736 Contractual Services - Other	(14,900)	14,900
33	642/742 - Rental of Equipment	2	(2)
34	650/750 Transportation Expenses	(8,838)	8,838
35	659/759 Insurance - Other	(9,549)	9,549
36	660/760 Advertising Expense	(7)	7
37	667/767 Reg. Comm. Exp. - Other	(267)	267
38	670/770 Bad Debt Expense	(4,335)	4,335
39	675/775 Miscellaneous Expenses	(16,906)	16,906
40	Total Allocation to Wastewater	(166,048)	166,048
41			
42	(2) To correct parent companies allocations during the year based on ERCs	<u>Total W &amp; WW</u>	
43	604/704 - Employee Pensions & Benefits	118	85
44	618/718 - Chemicals	338	338
45	620/720 - Materials	20,484	14,702
46	632/732 - Contractual Services - Acct.	79	57
47	633/733 - Contractual Services - Legal	5,640	4,048
48	636/736 - Contractual Services - Other	672	482
49	642/742 - Rental of Equipment	6	4
50	659/759 - Insurance - Other	880	632
51	666/766 - Regulatory Commission Expense - Rate Case Amort.	106,096	76,150
52	667/767 - Regulatory Commission Expense - Other	7,200	5,168
53	670/770 - Bad Debt Expense	85	61
54	675/775 - Miscellaneous Expenses	(3,935)	(2,824)
55	Total parent companies expenses reallocation based on ERCs	137,663	98,903
			38,760

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Pasco 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 correct allocations, annualize and increase salary and related		
2	expenses, and transportation expenses		
3	601/701 Salary & Wages	55,759	21,928
4	603/703 Salary & Wages - Officers	(15,504)	(6,097)
5	604/704 - Employee Pensions & Benefits	(324)	(127)
6	650/750 Transportation Expense	774	304
7	Total Salary & Transportation allocation adjustment	40,705	16,008
8			
9	(4) To adjust previous rate case amortization to allowed yearly amount		
10	Per Order No. PSC-07-0505-SC-WS	23,772	9,058
11	Per allocation adjustment in (2) above	76,150	29,946
12	666/766 - Regulatory Commission Expense - Rate Case Amort.	(52,378)	(20,888)
13			
14	(5) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per		
15	system for 2008, net of accruals, reversals and posting errors		
16	Orangewood per 2008 bills		10,544
17	Summertree per 2008 bills		313,046
18	Total Expense per Bills		323,590
19	Purchased Sewage Treatment expense per 2008 Income Statement		376,053
20	710 - Purchased Sewage Treatment Expense Adjustment		(52,463)
21			
22	(6) 618/718 Chemicals		
23	To remove charges pertaining to Sanlando Utilities	(94)	
24	To remove charges pertaining to other non UIF utility	(187)	
25	To remove and transfer charges pertaining to Seminole County - UIF	(375)	
26	To correct the value of invoices overstated in the G/L	(413)	
27	To add chemical expenses booked at Seminole GL - UIF	25	
28	To correct the value of invoices understated in the G/L	57	
29	Total Chemical Adjustments	(986)	-
30			
31	<u>Pro-Forma Adjustments</u>		
32	(7) To reflect the increase in wholesale cost of 2008 wastewater gallons		
33	treated by Pasco County Utility Department based on their current rates		
34	effective 10/01/09		
35	Summertree System		3,592
36	Orangewood System		125
37	710 - Purchased Sewage Treatment		3,717
38			
39	(8) Amortization of Deferred Costs		
40	(a) Amortization of rate case expense per Schedule B-10	37,412	14,716
41	Adjustments for Deferred Costs	37,412	14,716
42			
43	<b>Total Adjustment required to O&amp;M Expenses</b>	<b>(42,392)</b>	<b>165,898</b>
44			
45	(C) <u>Adjustments to Depreciation Expense:</u>		
46	(1) To allocate common general depreciation expense from water to wastewater	(19,372)	19,372
47	(See Schedules B13 & B14, column (3) for account breakdown)		
48			
49	(2) (a) To correct parent companies allocations during the year based on ERCs	(4,567)	(2,901)
50	(b) To adjust depreciation expense for vehicle usage by Pasco County	4,495	1,768
51	(See Schedules B13 & B14, column (4) for account breakdown)	(72)	(1,133)
52			
53	(3) To allocate common depreciation expenses from UIF Common Cost Centers	1,242	489
54	(See Schedules B13 & B14, column (5) for account breakdown)		
55			
56	(4) To rollforward depreciation expense & correct depreciation rates	(10,907)	(8,860)
57	(See Schedules B13 & B14, column (6) for account breakdown)		
58			

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Pasco 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	(5) Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions		
2	(a) Account 331.4		
3	1 Year depreciation expense for Buena Vista pro forma plant addition	5,581	
4	1 Year depreciation expense for Buena Vista plant retired	(756)	
5	Total Adjustments to Acct. 331.4	4,826	
6			
7	(b) Account 333.4		
8	1 Year depreciation expense for Buena Vista pro forma plant addition	1,125	
9	1 Year depreciation expense for Buena Vista plant retired	(138)	
10	Total Adjustments to Acct. 333.4	987	
11			
12	(c) Account 334.4		
13	1 Year depreciation expense for Buena Vista pro forma plant addition	750	
14	1 Year depreciation expense for Buena Vista plant retired	(187)	
15	Total Adjustments to Acct. 334.4	563	
16			
17	Total Pro Forma Adjustments	6,375	-
18			
19	<b>Total Adjustments to Depreciation Expenses</b>	<b>(22,734)</b>	<b>9,868</b>
20			
21	(D) <u>Amortization of CIAC</u>		
22	(1) To rollforward amortization of CIAC & correct amortization rates		
23	CIAC - Structures & Improvements - Source of Supply	1	
24	CIAC - Water Treatment Equipment	414	
25	CIAC - Distribution Reservoirs & Standpipes	382	
26	CIAC - Transmission & Distribution Mains	655	
27	CIAC - Hydrants	(1)	
28	CIAC - Other Tangible Plant - Water	95	
29	CIAC - Water Tap	(2,866)	
30	CIAC - Water Plant Meter Fee	(78)	
31	CIAC - Structures & Improvements - Pump Lift Stations		(482)
32	CIAC - Structures & Improvements - Treatment		
33	CIAC - Structures & Improvements - General Sewer		
34	CIAC - Force Mains		1,225
35	CIAC - Gravity Mains		186
36	CIAC - Services to Customers		(967)
37	CIAC - Manholes		(290)
38	CIAC - Treatment & Disposal - Lagoons		(3,780)
39	CIAC - Sewer Tap		43
40	<b>Total Adjustments to CIAC Amortization Expense</b>	<b>(1,398)</b>	<b>(4,065)</b>
41			
42	(E) <u>Adjustments to Amortization - Other Expense</u>		
43	(1) To reflect \$3,186 yearly amortization of the \$15,930 gain associated with		
44	the Sale of Bartelt-Wis-Bar Land - Amortization period of 5 years		
45		<b>(3,186)</b>	
46	(F) <u>Taxes Other Than Income (TOTI)</u>		
47	<u>Test Year Adjustments</u>		
48	(1) To remove from the books total TOTI charged to combined accounts	(139,345)	
49	in order to allocate TOTI between water and wastewater and make		
50	corrections as necessary		
51			
52	(2) Payroll Taxes		
53	a. Allocation of P/R taxes per books to water & wastewater based	18,184	7,151
54	on labor costs		
55	b. Adjust Payroll Taxes for salary allocations / annualization /	1,308	514
56	increase		
57	Total Payroll Taxes Adjustment	19,492	7,665
58			

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Florida - Pasco 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	(3) Personal Property Tax		
2	a. Allocation of Pasco County \$47,442.04 Personal Property Tax	36,287	11,155
3	bill to water and wastewater based on Net Plant		
4	Total Personal Property Tax Adjustment	<u>36,287</u>	<u>11,155</u>
5			
6	(4) Real Estate Tax		
7	a. Allocation of Pasco County Real Estate Taxes to water and	2,092	1,834
8	wastewater based on property taxed		
9	b. Allocation of allocated taxes per books based on ERCs	656	258
10	c. Correction of allocated taxes per books	920	362
11	Total Real Estate Tax Adjustment	<u>3,668</u>	<u>2,454</u>
12			
13	(5) General & Other Taxes		
14	a. Allocation of per books amounts to water & wastewater based	(30)	(12)
15	on ERCs		
16	b. Correction to allocated taxes per books	75	30
17	Total General Other Taxes Adjustment	<u>45</u>	<u>18</u>
18			
19	(6) Regulatory Assessment Fees (RAF)		
20	a. Calculate RAFs based on Adjusted Test Year Revenues		
21	Test Year Adjusted Revenues	808,976	444,258
22	b. Calculate RAFs for Annualized Revenues		
23	Adjustment to Annualize Revenues	(2,864)	2,014
24	Total Test Year Adjusted Revenues	<u>806,112</u>	<u>446,272</u>
25	RAF Rate	4.5%	4.5%
26	Adjusted Test Year RAF	<u>36,275</u>	<u>20,082</u>
27			
28	Total Test Year Adjustments to TOTI	<u>(43,578)</u>	<u>41,374</u>
29			
30	<b>Pro Forma Adjustments</b>		
31	(7) Personal Property Tax		
32	a. Total Net Plant Additions	258,234	-
33	Millage Rate	15.8008	15.8008
34	Increase in ad valorem taxes due to net plant additions	<u>4,080</u>	<u>-</u>
35			
36	(8) Regulatory Assessment Fees (RAF)		
37	a. Calculate RAFs on Additional Revenues Requested		
38	Additional Revenues Requested	557,724	305,549
39	RAF Rate	4.5%	4.5%
40	Adjustment to RAF	<u>25,098</u>	<u>13,750</u>
41			
42	Total Pro Forma Adjustments to TOTI	<u>29,178</u>	<u>13,750</u>
43			
44	(G) <u>Provision for Income Taxes</u>		
45	(1) To calculate adjusted taxes prior to revenue increase	(75,895)	(77,232)
46			
47	(2) To calculate additional taxes due to requested revenue adjustments	182,415	102,866
48			
49	Total Adjustments to Provision for Income Taxes	<u>106,520</u>	<u>25,634</u>

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	658,191	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	186,332	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	457,596
8	462.2 Private Fire Protection		522.2 Measured - Commercial	14,193
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	(54,548)	524 Revenues from Other Systems	
14	<b>TOTAL WATER SALES*</b>	<u>789,975</u>	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	(28,745)
16			<b>TOTAL SEWER SALES*</b>	<u>443,044</u>
17				
18	<b>OTHER WATER REVENUES</b>		<b>OTHER SEWER REVENUES</b>	
19	470 Forfeited Discounts		530 Guaranteed Revenues	
20	471 Misc. Service Revenues	6,224	531 Sale of Sludge	
21	472 Rents From Water Property		532 Forfeited Discounts	
22	473 Interdepartmental Rents		534 Rents From Sewer Property	
23	474 Other Water Revenues	4,268	535 Interdepartmental Rents	
24			536 Other Sewer Revenues	368
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES**</b>	<u>10,492</u>	<b>TOTAL OTHER SEWER REVENUES</b>	<u>368</u>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u>800,466</u>	<b>TOTAL SEWER OPERATING REVENUES</b>	<u>443,411</u>
30				
31				
32	<b>ADJUSTMENTS TO BOOKED REVENUES</b>			
33				
34	* Adjustment to remove accrual	54,548	* Adjustment to remove accrual	28,745
35	* Adjustment to Water Revenues - See note below	(44,738)	* Adjustment to Sewer Revenues - See note below	(27,898)
36	Total Adjustments to Water Sales	<u>9,810</u>	Total Adjustments to Sewer Sales	<u>847</u>
37				
38	**Adj. 1 to Miscellaneous Revenues	(255)		
39	**Adj. 2 to Miscellaneous Revenues	(195)		
40	**Adj. 3 to Miscellaneous Revenues	(850)		
41	Total Adjustments to Miscellaneous Revenues	<u>(1,300)</u>		
42				
43				
44	<b>ADJUSTED TOTAL WATER OPERATING REVENUE</b>	<u>808,976</u>	<b>ADJUSTED TOTAL SEWER OPERATING REVENUE</b>	<u>444,268</u>
45				
46	<b>Notes:</b>			
47	*Adjustment to Water/Sewer Sales: The per books revenues reflected on Schedule B-4 includes revenues from a partial 13th month billing recorded in the test year			
48	This adjustment removes the Water and Wastewater Revenues included in this extra billing.			
49				
50	**Adjustment 1: Due to an error, the Violation Reconnect charges for 17 customers were uploaded twice in February 2008 resulting in an overstatement of			
51	\$255.00. This amount was removed from the Misc. Service Revenue account.			
52				
53	**Adjustment 2: Seminole County tax discounts totaling \$194.63 were erroneously booked several months to the Misc. Service Revenue Account in Pasco County			
54	and should have been booked to the Misc Service Revenue account in Seminole County. This amount was removed from Pasco County and added to the Misc			
55	Service Revenue account for Seminole County.			
56				
57	**Adjustment 3: The per books revenues reflected on Schedule B-4 includes revenues from a partial 13th month billing recorded in the test year. This adjustment			
58	removes the Miscellaneous Revenues included in this extra billing.			

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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-5  
 Page 1 of 1  
 Preparer: Kirsten Weeks  
 Recap Schedules: B-1

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 to Sewer	Total Water	Other Test Year Adj.	Adjusted Test Year	Pro Forma Adj.	Adjusted Total
1	601 Salaries & Wages - Employees	12,748	10,020	20,820	22,559	17,940	13,210	21,498	21,296	30,732	23,375	22,384	30,978	247,560	(69,876)	177,684	55,759	233,443		233,443
2	603 Salaries & Wages - Officers, Etc.	-	-	7,933	3,046	1,564	1,584	1,593	1,597	1,596	1,743	1,894	1,741	24,091	(6,800)	17,291	(15,504)	1,787		1,787
3	604 Employee Pensions & Benefits	-	-	21,358	5,629	7,363	5,127	6,217	6,939	6,346	6,339	5,477	7,420	78,215	(22,077)	56,138	(239)	55,899		55,899
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
5	615 Purchased Power	1,356	6,294	1,967	1,832	1,170	3,043	2,142	1,957	1,754	3,308	1,044	64,078	89,945	-	89,945		89,945		89,945
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	618 Chemicals	1,021	1,273	294	1,075	944	1,025	288	1,374	-	1,884	1,652	1,004	11,834	-	11,834	(648)	11,186		11,186
8	620 Materials & Supplies	311	173	4,826	2,258	6,597	2,482	(1,422)	1,564	2,064	2,216	1,063	1,234	23,366	(5,596)	17,770	14,702	32,472		32,472
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	22	(22)	-	-	-	-	-		-
10	632 Contractual Services - Acct.	-	-	1,828	396	(1,092)	632	403	404	1,288	401	912	(748)	4,424	(1,249)	3,175	57	3,232		3,232
11	633 Contractual Services - Legal	-	-	945	(17)	413	64	162	155	137	475	29	160	2,523	(712)	1,811	4,048	5,859		5,859
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
13	635 Contractual Services - Testing	413	1,398	563	617	434	1,013	7,229	4,946	268	1,089	998	474	19,442	(4,938)	14,504		14,504		14,504
14	636 Contractual Services - Other	3,065	3,197	9,014	1,907	3,283	4,945	5,928	2,876	4,289	4,132	5,351	4,798	52,787	(14,900)	37,887	482	38,369		38,369
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	642 Rental of Equipment	-	-	196	-	-	-	-	-	(202)	-	-	-	(6)	2	(4)	4	(0)		(0)
17	650 Transportation Expenses	1,873	-	8,230	1,958	2,671	624	3,194	2,640	3,759	2,275	1,827	2,262	31,313	(8,838)	22,475	774	23,249		23,249
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
21	659 Insurance - Other	-	-	9,651	2,364	2,661	3,596	3,503	3,694	2,911	(716)	2,163	4,005	33,832	(9,549)	24,283	632	24,915		24,915
22	660 Advertising Expense	-	-	-	-	-	-	-	12	-	-	-	12	24	(7)	17		17		17
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,772	23,772	37,412	61,184
24	667 Reg. Comm. Exp. - Other	-	-	152	581	62	150	-	-	-	-	-	-	945	(267)	678	5,168	5,846		5,846
25	670 Bad Debt Expense	(1)	1,602	1,218	4,961	645	82	7	11	-	93	12	6,730	15,360	(4,335)	11,025	61	11,086		11,086
26	675 Miscellaneous Expenses	6,788	2,072	8,841	7,128	3,945	17,192	6,610	4,064	7,754	7,586	7,008	3,757	82,745	(16,906)	65,839	(2,824)	63,015		63,015
27																				
28	<b>TOTAL</b>	<b>27,574</b>	<b>26,029</b>	<b>97,836</b>	<b>56,294</b>	<b>48,600</b>	<b>54,769</b>	<b>57,352</b>	<b>53,531</b>	<b>62,696</b>	<b>54,200</b>	<b>51,636</b>	<b>127,883</b>	<b>718,400</b>	<b>(166,048)</b>	<b>552,352</b>	<b>86,244</b>	<b>638,596</b>	<b>37,412</b>	<b>676,008</b>
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 expenses per the															Per MFRs Water	552,352		Per Annual Report - Water	547,449
31	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 allocation															Per MFRs Sewer	551,371		Per Annual Report - Sewer	556,275
32	methodologies used for each. MFRs allocations are mostly based on the year-end number of ERCs.															Total	1,103,723		Total	1,103,724

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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 last 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) 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 from Water	(16) Total Sewer	(17) Other Test Year Adj.	(18) Adjusted Test Year	(19) Pro Forma Adj.	(20) Adjusted Total
1	701 Salaries & Wages - Employees													-	69,876	69,876	21,928	91,804		91,804
2	703 Salaries & Wages - Officers, Etc.													-	6,800	6,800	(6,097)	703		703
3	704 Employee Pensions & Benefits													-	22,077	22,077	(94)	21,983		21,983
4	710 Purchased Sewage Treatment	21,600	93,726	(35,160)	16,621	26,232	17,939	41,047	28,100	29,281	25,500	42,619	68,548	376,053		376,053	(52,463)	323,590	3,717	327,307
5	711 Sludge Removal Expense	-	-	-	150	-	-	-	1,628	-	-	-	-	1,778		1,778		1,778		1,778
6	715 Purchased Power	406	584	(641)	514	113	705	317	513	306	521	323	675	4,336		4,336		4,336		4,336
7	716 Fuel for Power Purchased													-		-		-		-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-		-
9	720 Materials & Supplies	112	82	17	-	-	-	-	-	(22)	-	-	19	208	5,596	5,804	5,782	11,586		11,586
10	731 Contractual Services - Engr.													-		-		-		-
11	732 Contractual Services - Acct.													-	1,249	1,249	22	1,271		1,271
12	733 Contractual Services - Legal													-	712	712	1,592	2,304		2,304
13	734 Contractual Services - Mgmt. Fees													-		-		-		-
14	735 Contractual Services - Testing	-	-	-	-	-	274	-	-	-	-	-	-	274	4,938	5,212		5,212		5,212
15	736 Contractual Services - Other													-	14,900	14,900	190	15,090		15,090
16	741 Rental of Building/Real Prop.													-		-		-		-
17	742 Rental of Equipment													-	(2)	(2)	2	0		-
18	750 Transportation Expenses													-	8,838	8,838	304	9,142		9,142
19	756 Insurance - Vehicle													-		-		-		-
20	757 Insurance - General Liability													-		-		-		-
21	758 Insurance - Workman's Comp.													-		-		-		-
22	759 Insurance - Other													-	9,549	9,549	248	9,797		9,797
23	760 Advertising Expense													-	7	7		7		7
24	766 Reg. Comm. Exp. - Rate Case Amort.													-		-	9,058	9,058	14,716	23,774
25	767 Reg. Comm. Exp. - Other													-	267	267	2,032	2,299		2,299
26	770 Bad Debt Expense													-	4,335	4,335	24	4,359		4,359
27	775 Miscellaneous Expenses	1,722	2,775	(3,879)	385	285	440	65	66	390	67	67	282	2,675	16,906	19,581	(1,111)	18,470		18,470
28																				
29	<b>TOTAL</b>	<b>23,840</b>	<b>97,167</b>	<b>(39,663)</b>	<b>17,680</b>	<b>26,630</b>	<b>19,358</b>	<b>41,429</b>	<b>30,307</b>	<b>29,955</b>	<b>26,088</b>	<b>43,009</b>	<b>69,524</b>	<b>385,324</b>	<b>166,048</b>	<b>551,371</b>	<b>(18,583)</b>	<b>532,788</b>	<b>18,433</b>	<b>551,222</b>

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 the  
 32 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	551,897	Per Annual Report - Water	547,449
Per MFRs Sewer	551,826	Per Annual Report - Sewer	556,275
<b>Total</b>	<b>1,103,723</b>	<b>Total</b>	<b>1,103,724</b>

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: 090462-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 12/31/06	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(7) %	Explanation
1	601 Salaries & Wages - Employees	\$ 112,004	247,560	(14,117)	233,443	121,439	108.42	%	Please see Note 1 on schedule B-8; pp 2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	24,091	(22,304)	1,787	1,787	100.00	%	Please see Note 1 on schedule B-8; pp 2 of 2.
3	604 Employee Pensions & Benefits	30,752	78,215	(22,316)	55,899	25,147	81.77	%	The total 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	21,191	89,945	-	89,945	68,754	324.45	%	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	8,578	11,834	(648)	11,186	2,608	30.40	%	The increase in expense reflects an increase in the unit cost of chemicals as well as an increased use of liquid chlorine in some systems due to increased chlorine demand from increasingly tuberculated mains and services.
8	620 Materials & Supplies	16,859	23,366	9,106	32,472	15,613	92.61	%	Please see Note 2 on schedule B-8; pp 2 of 2.
9	631 Contractual Services - Engr.	232	-	-	-	(232)	(100.00)	%	There was no use of engineering services during the test year for non-capitalized expenditures.
10	632 Contractual Services - Acct.	3,179	4,424	(1,192)	3,232	53	1.68	%	Under the Benchmark
11	633 Contractual Services - Legal	3,373	2,523	3,336	5,859	2,486	73.70	%	Hourly rates for legal services have substantially increased since the last rate case.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-		%	
13	635 Contractual Services - Testing	7,772	19,442	(4,938)	14,504	6,732	88.62	%	The increase in expense reflects an increase in the number of samples analyzed and in the unit cost to analyze water samples as mandated by regulatory requirements.
14	636 Contractual Services - Other	30,888	52,787	(14,418)	38,369	7,481	24.22	%	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	-	(6)	6	(0)			%	
17	650 Transportation Expenses	27,050	31,313	(8,064)	23,249	(3,801)	(14.05)	%	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	16,463	33,832	(8,917)	24,915	8,452	51.34	%	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	-	24	(7)	17	17	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.	23,772	-	23,772	23,772	-		%	
24	667 Reg. Comm. Exp. - Other	-	945	4,901	5,846	5,846	100.00	%	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts since the last test year
25	670 Bad Debt Expense	5,320	15,360	(4,274)	11,086	5,766	108.37	%	Bad debt expenses increased due to an increase in uncollectible accounts in Pasco County in the test year.
26	675 Miscellaneous Expenses	82,671	82,745	(19,730)	63,015	(19,656)	(23.78)	%	Please see Note 2 on schedule B-8; pp 2 of 2.
27	TOTAL	390,104	718,400	(79,803)	638,596	248,493	63.70	%	
28									
29	Total Customers (ERC's)	3,044.6			3,013.3	(31)	(1.03)	%	
30									
31	Consumer Price Index - U	283.4			331.326	47.926	16.91	%	
32									
33	Benchmark Index: Increase in Customer ERC's					0.9897			
34	Increase in CPI					1.1691			
35									
36						1.1571			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.:090462-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	(7) % Explanation
1	701 Salaries & Wages - Employees	\$ 42,673	-	91,804	91,804	49,131	115.13 %	Please see Note 1 on schedule B-8; pp 2 of 2.
2	703 Salaries & Wages - Officers, Etc.	-	-	703	703	703	100.00 %	Please see Note 1 on schedule B-8; pp 2 of 2.
3	704 Employee Pensions & Benefits	11,718	-	21,983	21,983	10,265	87.60 %	The total 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	146,515	376,053	(52,463)	323,590	177,075	120.86 %	The increase reflects the increase in rates from the service provider.
5	711 Sludge Removal Expense	8,832	1,778	-	1,778	(7,054)	(79.87) %	
6	715 Purchased Power	3,326	4,336	-	4,336	1,010	30.37 %	An increase in the unit cost per kwh over time has caused purchased power expense to increase. There was no significant change in pumping equipment or its use beyond a normal annual variance.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	-	-	-	-	-	%	
9	720 Materials & Supplies	5,522	208	11,378	11,586	6,064	109.82 %	Please see Note 2 on schedule B-8; pp 2 of 2.
10	731 Contractual Services - Engr.	88	-	-	-	(88)	(100.00) %	There was no use of engineering services during the test year for non-capitalized expenditures.
11	732 Contractual Services - Acct.	1,211	-	1,271	1,271	60	4.93 %	Under the Benchmark
12	733 Contractual Services - Legal	1,285	-	2,304	2,304	1,019	79.31 %	Hourly rates for legal services have substantially increased since the last rate case.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
14	735 Contractual Services - Testing	68	274	4,938	5,212	5,144	7,564.84 %	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	736 Contractual Services - Other	1,700	-	15,090	15,090	13,390	787.62 %	
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	0	0	0	%	
18	750 Transportation Expenses	10,305	-	9,142	9,142	(1,163)	(11.28) %	Under the Benchmark
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	-	-	-	-	%	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	6,272	-	9,797	9,797	3,525	56.21 %	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	-	-	7	7	7	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.
24	766 Reg. Comm. Exp. - Rate Case Amort.	9,058	-	9,058	9,058	-	%	
25	767 Reg. Comm. Exp. - Other	-	-	2,299	2,299	2,299	100.00 %	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts since the last test year
26	770 Bad Debt Expense	(1,240)	-	4,359	4,359	5,599	100.00 %	Bad debt expenses increased due to an increase in uncollectible accounts in Pasco County in the test year.
27	775 Miscellaneous Expenses	17,314	2,675	15,795	18,470	1,156	6.67 %	Please see Note 2 on schedule B-8; pp 2 of 2.
28								
29	TOTAL	\$ 264,647	\$ 385,324	\$ 147,464	\$ 532,788	\$ 268,141	101.32 %	
30								
31	Total Customers (ERC's)	1,160.0			1,185.0	25	2.16 %	
32								
33	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.0216		
36	Increase in CPI					1.1691		
37								
38						1.1944		

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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) 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	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 accounts according to the NARUC.							
3	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>	
4	601 Salaries & Wages - Employees	112,004	247,560	(14,117)	233,443	121,439	108.42%	
5	603 Salaries & Wages - Officers, Etc.	-	24,091	(22,304)	1,787	1,787	100.00%	
6	Total	112,004	271,651	(36,420)	235,231	123,227	110.02%	See Grand Total
8	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>	
9	701 Salaries & Wages - Employees	\$ 42,673	-	91,804	91,804	49,131	115.13%	
10	703 Salaries & Wages - Officers, Etc.	-	-	703	703	703	100.00%	
11	Total	42,673	-	92,506	92,506	49,833	116.78%	See Grand Total
13	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>	
14	Total From Water	112,004	271,651	(36,420)	235,231	123,227	110.02%	
15	Total From Sewer	42,673	-	92,506	92,506	49,833	116.78%	
16	Gand Total	154,677	271,651	56,086	327,737	173,060	111.88%	The number of employees and available positions available have increased from the previous rate case, as well as the associated cost of living increases with those employees.
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 accounts according to the NARUC.							
21	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>
22	620 Materials & Supplies	16,859	23,366	9,106	32,472	15,613	92.61% %	
23	675 Miscellaneous Expenses	82,671	82,745	(19,730)	63,015	(19,656)	-23.78% %	
24	Total from Water	99,530	106,111	(10,624)	95,487	(4,043)	-4.06% %	See Grand Total
26	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>
27	720 Materials & Supplies	5,522	208	11,378	11,586	6,064	109.82% %	
28	775 Miscellaneous Expenses	17,314	2,675	15,795	18,470	1,156	6.67% %	
29	Total from Sewer	22,836	2,883	27,173	30,056	7,220	31.61% %	See Grand Total
31	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>	
32	Total From Water	99,530	106,111	(10,624)	95,487	(4,043)	-4.06%	
33	Total From Sewer	22,836	2,883	27,173	30,056	7,220	31.61%	
34	Grand Total	122,366	108,994	18,549	125,543	3,177	2.60%	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; Pasco 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	23,886	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	17,375	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	532	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications	324	Internet Services
5	Accounting Studies	WSC Personnel	55	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	2,518	Audit Services
7	Employment Finders Fees	Garelli Wong	2,018	Temporary Employment Services
8	Engineering Fees	Massey Service, Inc.; CPH Engineers, Inc.; Utility Service, Inc.	0	Engineering Services
9	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcnees, 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	2,522	Various Legal Issues
10	Payroll Services	Automatic Data Processing, Inc.	1,085	Payroll Services
11	Tax Return Review	PriceWaterhouseCoopers, LLC.	1,850	Tax Return
12	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.	4,508	Permanent Employment
13	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirnie, Inc.; US Bank Trust National Association; Whitelight Group LLC	1,871	Other Outside Services
14	<b>Total</b>		<b>\$ 58,543</b>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Estimated Hours	(5) Total Estimate of Charges by Firm*	(6) 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	82.00	40.00	2,480	Billing Analyst, Implimentation 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, Implimentation 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, Implimentation 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.	Valrie, 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	[x] PAA					
36	[ ] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41						
42			(A)	(B)	(C)	
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 - Pasco County		37,412	14,716	52,128	
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 - Pasco County		3,013.3	1,185.0	4,198.3	
52	Percentage of customers		43.59%	44.39%	43.81%	
53						
54	Method of allocation for the county between water and wastewater (based on ERC counts 12/31/08):					
55	Total Customers - County		3,013.3	1,185.0	4,198.3	
56	Percentage of customers		71.77%	28.23%	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 - Pasco 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.**

<u>Line No.</u>	<u>Description</u>	<u>Period</u>	<u>Budget Amount</u>	<u>Term of Amort.</u>	<u>Test Year Amortization</u>
1	TANK MAINT (WTR)	As needed	5,449	5 years	1,089.77
2	TANK MAINT (WTR)	As needed	40,833	5 years	8,166.58
3	DEF CHGS-TANK MAINT&REP WTR	As needed	100	5 years	19.93
4	HURRICANE DEF	As needed	25,804	5 years	5,160.85

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 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;  
 Pasco 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 Pasco County	Other Companies/ Systems	Total		Amounts Allocated			71.77% Water	28.23% Sewer	
							Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total			
<u>Water Service Corp. Allocated Expenses:</u>												
1	403	Depreciation Expense	1.44%	98.56%	100.00%	ERC	\$7,504	512,565	\$520,069	5,386	2,118	
2	408	Taxes Other than Income	1.43%	98.57%	100.00%	ERC	\$2,162	148,618	150,780	1,551	610	
3	601/603/701/703	Salaries	0.98%	99.02%	100.00%	ERC	\$14,740	\$1,494,464	\$1,509,204	10,579	4,160	
4	604/704	Employee Benefits	1.43%	98.57%	100.00%	ERC	\$20,838	1,432,719	1,453,556	14,956	5,882	
5	620/720	Materials and Supplies	1.43%	98.57%	100.00%	ERC	\$4,222	290,301	294,523	3,030	1,192	
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
7	632/732	Contractual Services - Accounting	1.43%	98.57%	100.00%	ERC	\$1,828	125,672	127,500	1,312	516	
8	633/733	Contractual Services - Legal	1.43%	98.57%	100.00%	ERC	\$85	5,864	5,949	61	24	
9	636/736	Contractual Services - Other	1.43%	98.57%	100.00%	ERC	\$5,787	397,891	403,678	4,154	1,633	
10	650/750	Transportation Expenses	1.43%	98.57%	100.00%	ERC	(\$16)	(1,105)	(1,121)	(12)	(5)	
11	670/770	Bad Debt Expense	1.43%	98.57%	100.00%	ERC	\$8	581	589	6	2	
12	675/775	Miscellaneous Expenses	1.43%	98.57%	100.00%	ERC	\$6,801	467,600	474,401	4,881	1,920	
13	659/759	Other Insurance	1.43%	98.57%	100.00%	ERC	\$9,651	663,579	673,230	6,927	2,724	
14							<u>\$73,609</u>	<u>\$5,538,748</u>	<u>\$5,612,357</u>	<u>52,833</u>	<u>20,777</u>	
15												
16												
17	<u>Water Service Corp. Allocated RVP Expenses:</u>											
18												
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	4.02%	95.98%	100.00%	ERC	\$2,798	66,791	69,588	2,008	790	
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							<u>\$ 2,798</u>	<u>\$ 66,791</u>	<u>\$ 69,588</u>	<u>2,008</u>	<u>790</u>	
33	<u>Water Service Corp. Allocated Regional Expenses:</u>											
34												
35	403	Depreciation Expenses	5.14%	94.86%	100.00%	ERC	\$1	\$22	\$23	1	0	
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
37	601/603/701/703	Salaries	5.12%	94.88%	100.00%	ERC	\$487	9,023	9,510	350	137	
38	604/704	Employee Benefits	5.12%	94.88%	100.00%	ERC	\$521	9,647	10,167	374	147	
39	620/720	Materials and Supplies	5.12%	94.88%	100.00%	ERC	\$379	7,021	7,399.84	272	107	
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
41	636/736	Contractual Services - Other	5.12%	94.88%	100.00%	ERC	\$332	6,149	6,481	238	94	
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	5.12%	94.88%	100.00%	ERC	\$1,593	29,520	31,113	1,144	450	
46							<u>\$ 3,313</u>	<u>\$ 61,381</u>	<u>\$ 64,694</u>	<u>2,378</u>	<u>935</u>	
47	<u>Water Service Corp. Allocated State Expenses:</u>											
48												
49	403	Depreciation Expenses	5.11%	94.89%	100.00%	ERC	\$144	\$2,672	\$2,816	103	41	
50	408	Taxes Other than Income	5.11%	94.89%	100.00%	ERC	\$4,921	91,364	96,285	3,532	1,389	
51	601/603/701/703	Salaries	5.11%	94.89%	100.00%	ERC	(\$370)	(6,860)	(7,230)	(265)	(104)	
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	7.15%	92.85%	100.00%	ERC	\$199	2,585	2,785	143	56	
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
56	633/733	Contractual Services - Legal	5.11%	94.89%	100.00%	ERC	\$860	15,963	16,823	617	243	
57	636/736	Contractual Services - Other	5.10%	94.90%	100.00%	ERC	\$5	91	96	4	1	
58	642/742	Rental Equipment	5.11%	94.89%	100.00%	ERC	\$196	3,630	3,826	140	55	
59	650/750	Transportation Expense	5.11%	94.89%	100.00%	ERC	\$8,246	153,085	161,331	5,918	2,327	
60	667/767	Reg. Commission Exp. - Other	5.11%	94.89%	100.00%	ERC	\$152	2,818	2,970	109	43	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	5.11%	94.89%	100.00%	ERC	\$122	2,257	2,379	87	34	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							<u>\$ 14,474</u>	<u>\$ 267,607</u>	<u>\$282,081</u>	<u>10,388</u>	<u>4,085</u>	
65												
66	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.											

Company: Utilities, Inc. of Florida - Pasco 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,  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Historical Month Ending April 30, 2008			Allocation Percentage		
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.77% Water	28.23% Sewer	
			Amounts Allocated								
1	<b>Water Service Corp. Allocated Expenses:</b>										
2	403	Depreciation Expense	1.45%	98.55%	100.00%	ERC	\$2,173	147,660	\$149,833	1,560	613
3	408	Taxes Other than Income	1.44%	98.56%	100.00%	ERC	\$398	27,265	27,663	286	112
4	601/603/701/703	Salaries	1.27%	98.73%	100.00%	ERC	\$6,837	529,978	536,815	4,907	1,930
5	604/704	Employee Benefits	1.44%	98.56%	100.00%	ERC	\$5,440	372,436	377,877	3,905	1,536
6	620/720	Materials and Supplies	1.44%	98.56%	100.00%	ERC	\$1,953	133,714	135,667	1,402	551
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	1.44%	98.56%	100.00%	ERC	\$396	27,104	27,500	284	112
9	633/733	Contractual Services - Legal	1.44%	98.56%	100.00%	ERC	\$123	8,395	8,518	88	35
10	636/736	Contractual Services - Other	1.44%	98.56%	100.00%	ERC	\$1,014	69,427	70,441	728	286
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	1.44%	98.56%	100.00%	ERC	\$5	374	380	4	2
13	675/775	Miscellaneous Expenses	1.44%	98.56%	100.00%	ERC	\$1,290	88,332	89,623	926	364
14	659/759	Other Insurance	1.44%	98.56%	100.00%	ERC	\$2,364	161,872	164,236	1,697	667
15							<u>\$21,995</u>	<u>\$1,566,557</u>	<u>\$1,588,552</u>	<u>15,787</u>	<u>6,208</u>
16											
17	<b>Water Service Corp. Allocated RVP Expenses:</b>										
18											
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	4.03%	95.97%	100.00%	ERC	\$936	\$22,261	\$23,196	672	264
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							<u>\$ 936</u>	<u>\$ 22,261</u>	<u>\$ 23,196</u>	<u>672</u>	<u>264</u>
33	<b>Water Service Corp. Allocated Regional Expenses:</b>										
34											
35	403	Depreciation Expenses	5.26%	94.74%	100.00%	ERC	\$0	7	\$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	5.14%	94.86%	100.00%	ERC	\$581	10,708	11,289	417	164
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							<u>\$ 581</u>	<u>\$ 10,716</u>	<u>\$ 11,297</u>	<u>417</u>	<u>164</u>
47	<b>Water Service Corp. Allocated State Expenses:</b>										
48											
49	403	Depreciation Expenses	5.13%	94.87%	100.00%	ERC	\$77	\$1,425	\$1,502	55	22
50	408	Taxes Other than Income	5.13%	94.87%	100.00%	ERC	\$1,850	34,189	36,039	1,328	522
51	601/603/701/703	Salaries	5.13%	94.87%	100.00%	ERC	\$1,378	25,467	26,845	989	389
52	604/704	Employee Benefits	5.14%	94.86%	100.00%	ERC	\$5	95	100	4	1
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.43%	94.57%	100.00%	ERC	\$127	2,215	2,343	91	36
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	5.13%	94.87%	100.00%	ERC	(\$140)	(2,583)	(2,722)	(100)	(39)
57	636/736	Contractual Services - Other	5.13%	94.87%	100.00%	ERC	\$467	8,627	9,093	335	132
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.13%	94.87%	100.00%	ERC	\$1,957	36,165	38,122	1,405	552
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	5.13%	94.87%	100.00%	ERC	\$562	10,379	10,941	403	159
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 6,283</u>	<u>\$ 115,979</u>	<u>\$122,263</u>	<u>4,510</u>	<u>1,774</u>
65											
66	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.										

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

Schedule B-12  
 Page 3 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,  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2008				
			Utilities, Inc. of Florida		Total		Amounts Allocated			71.77% Water	28.23% Sewer
			Pasco County	Other Companies/ Systems			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.45%	98.55%	100.00%	ERC	\$2,178	147,987	\$150,165	1,563	615
2	408	Taxes Other than Income	1.44%	98.56%	100.00%	ERC	\$436	29,847	30,283	313	123
3	601/603/701/703	Salaries	1.04%	98.96%	100.00%	ERC	\$3,738	355,207	358,946	2,683	1,055
4	604/704	Employee Benefits	1.44%	98.56%	100.00%	ERC	\$7,328	501,669	508,997	5,260	2,068
5	620/720	Materials and Supplies	1.44%	98.56%	100.00%	ERC	\$1,532	104,855	106,386	1,099	432
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	1.44%	98.56%	100.00%	ERC	(\$1,092)	(74,742)	(75,833)	(784)	(308)
8	633/733	Contractual Services - Legal	1.44%	98.56%	100.00%	ERC	\$413	28,276	28,689	296	117
9	636/736	Contractual Services - Other	1.44%	98.56%	100.00%	ERC	\$1,907	130,542	132,449	1,369	538
10	650/750	Transportation Expenses	1.43%	98.57%	100.00%	ERC	\$1	45	46	0	0
11	670/770	Bad Debt Expense	1.44%	98.56%	100.00%	ERC	\$33	2,244	2,277	24	9
12	675/775	Miscellaneous Expenses	1.44%	98.56%	100.00%	ERC	\$1,098	75,205	76,304	788	310
13	659/759	Other Insurance	1.44%	98.56%	100.00%	ERC	\$2,661	182,150	184,811	1,910	751
14							<u>\$20,232</u>	<u>\$1,483,287</u>	<u>\$1,503,519</u>	<u>14,522</u>	<u>5,711</u>
15											
16											
<b>Water Service Corp. Allocated RVP Expenses:</b>											
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	4.03%	95.97%	100.00%	ERC	\$936	\$22,261	\$23,196	672	264
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>\$ 936</u>	<u>\$ 22,261</u>	<u>\$ 23,196</u>	<u>672</u>	<u>264</u>
31											
32											
<b>Water Service Corp. Allocated Regional Expenses:</b>											
33	403	Depreciation Expenses	5.27%	94.73%	100.00%	ERC	\$0	\$7	\$8	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	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	650/750	Transportation Expense	5.14%	94.86%	100.00%	ERC	\$21	380	400	15	6
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	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44							<u>\$ 21</u>	<u>\$ 387</u>	<u>\$ 408</u>	<u>15</u>	<u>6</u>
45											
46											
47											
<b>Water Service Corp. Allocated State Expenses:</b>											
48	403	Depreciation Expenses	5.13%	94.87%	100.00%	ERC	\$77	\$1,425	\$1,502	55	22
49	408	Taxes Other than Income	5.13%	94.87%	100.00%	ERC	\$1,492	27,565	29,056	1,071	421
50	601/603/701/703	Salaries	5.13%	94.87%	100.00%	ERC	\$1,543	28,516	30,059	1,108	436
51	604/704	Employee Benefits	5.13%	94.87%	100.00%	ERC	\$35	655	690	25	10
52	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
53	620/720	Materials and Supplies	5.20%	94.80%	100.00%	ERC	\$154	2,806	2,960	110	43
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	5.13%	94.87%	100.00%	ERC	\$86	1,597	1,684	62	24
57	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
58	650/750	Transportation Expense	5.13%	94.87%	100.00%	ERC	\$2,475	45,737	48,212	1,776	699
59	667/767	Reg. Commission Exp. - Other	5.13%	94.87%	100.00%	ERC	\$62	1,137	1,199	44	17
60	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	675/775	Miscellaneous Expenses	5.13%	94.87%	100.00%	ERC	\$600	11,087	11,687	431	169
62	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
63							<u>\$ 6,524</u>	<u>\$ 120,524</u>	<u>\$127,049</u>	<u>4,683</u>	<u>1,841</u>
64											
65											
66											

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.

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

Schedule B-12  
 Page 4 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;  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2008					
			Utilities, Inc. of Florida		Other Companies/ Systems		Utilities, Inc. of Florida		Other Companies/ Systems		71.77% Water	28.23% Sewer
			Pasco County	Pasco County			Pasco County	Pasco County	Total	Total		
<b>Water Service Corp. Allocated Expenses:</b>												
1												
2	403	Depreciation Expense	1.47%	98.5%	100.0%	ERC	\$2,217	148,860	\$151,078	1,592	626	
3	408	Taxes Other than Income	1.46%	98.5%	100.0%	ERC	\$448	30,302	30,750	322	127	
4	601/603/701/703	Salaries	1.12%	98.9%	100.0%	ERC	\$4,040	357,573	361,613	2,900	1,140	
5	604/704	Employee Benefits	1.46%	98.5%	100.0%	ERC	\$5,288	357,447	362,735	3,796	1,493	
6	620/720	Materials and Supplies	1.46%	98.5%	100.0%	ERC	\$4,095	276,775	280,870	2,939	1,156	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
8	632/732	Contractual Services - Accounting	1.46%	98.5%	100.0%	ERC	\$632	42,702	43,333	453	178	
9	633/733	Contractual Services - Legal	1.46%	98.5%	100.0%	ERC	\$64	4,303	4,367	46	18	
10	636/736	Contractual Services - Other	1.46%	98.5%	100.0%	ERC	\$1,190	80,404	81,594	854	336	
11	650/750	Transportation Expenses	1.46%	98.5%	100.0%	ERC	\$1	49	50	1	0	
12	670/770	Bad Debt Expense	1.46%	98.5%	100.0%	ERC	\$81	5,466	5,547	58	23	
13	675/775	Miscellaneous Expenses	1.46%	98.5%	100.0%	ERC	\$1,511	102,141	103,653	1,085	427	
14	659/759	Other Insurance	1.46%	98.5%	100.0%	ERC	\$3,593	242,863	246,456	2,579	1,014	
15							<u>\$23,160</u>	<u>\$1,648,885</u>	<u>\$1,672,045</u>	<u>16,623</u>	<u>6,537</u>	
<b>Water Service Corp. Allocated RVP Expenses:</b>												
17												
18												
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	4.22%	95.8%	100.0%	ERC	\$979	\$22,217	\$23,196	703	276	
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							<u>\$ 979</u>	<u>\$ 22,217</u>	<u>\$23,196</u>	<u>703</u>	<u>276</u>	
<b>Water Service Corp. Allocated Regional Expenses:</b>												
33												
34												
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	5.29%	94.7%	100.0%	ERC	\$11	204	216	8	3	
46							<u>\$ 11</u>	<u>\$ 204</u>	<u>\$216</u>	<u>8</u>	<u>3</u>	
<b>Water Service Corp. Allocated State Expenses:</b>												
47												
48												
49	403	Depreciation Expenses	5.47%	94.5%	100.0%	ERC	\$9,145	\$158,077	\$167,223	6,564	2,581	
50	408	Taxes Other than Income	5.18%	94.8%	100.0%	ERC	\$919	16,813	17,731	660	259	
51	601/603/701/703	Salaries	5.18%	94.8%	100.0%	ERC	(\$4,229)	(77,361)	(81,590)	(3,035)	(1,194)	
52	604/704	Employee Benefits	5.18%	94.8%	100.0%	ERC	\$21	385	406	15	6	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	5.59%	94.4%	100.0%	ERC	\$513	8,659	9,172	368	145	
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	5.18%	94.8%	100.0%	ERC	\$650	11,890	12,540	466	183	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	5.18%	94.8%	100.0%	ERC	\$797	14,584	15,381	572	225	
60	667/767	Reg. Commission Exp. - Other	5.18%	94.8%	100.0%	ERC	\$150	2,740	2,890	108	42	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	5.18%	94.8%	100.0%	ERC	\$13,156	240,681	253,837	9,442	3,713	
63	659/759	Other Insurance	5.19%	94.8%	100.0%	ERC	\$4	64	68	3	1	
64							<u>\$ 21,126</u>	<u>\$ 376,468</u>	<u>\$397,658</u>	<u>15,163</u>	<u>5,963</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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 5 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,  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008			Amounts Allocated	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.77% Water	28.23% Sewer
<b>1 Water Service Corp. Allocated Expenses</b>											
2	403	Depreciation Expense	1.56%	98.44%	100.00%	ERC	\$3,432	216,449	\$219,882	2,464	969
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$499	33,502	34,001	358	141
4	601/603/701/703	Salaries	1.36%	98.64%	100.00%	ERC	\$4,993	363,455	368,448	3,583	1,409
5	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$6,170	414,599	420,769	4,428	1,741
6	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$3,063	205,860	208,924	2,199	865
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$403	27,097	27,500	289	114
9	633/733	Contractual Services - Legal	1.47%	98.53%	100.00%	ERC	\$142	9,533	9,674	102	40
10	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$2,922	196,333	199,255	2,097	825
11	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$2	107	108	1	0
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,802	121,078	122,879	1,293	509
14	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$3,503	235,427	238,930	2,515	989
15							<u>\$26,930</u>	<u>\$1,823,440</u>	<u>\$1,850,370</u>	<u>19,329</u>	<u>7,601</u>
<b>17 Water Service Corp. Allocated RVP Expenses</b>											
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	4.24%	95.76%	100.00%	ERC	\$1,002	\$22,620	\$23,623	720	283
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							<u>\$ 1,002</u>	<u>\$ 22,620</u>	<u>\$ 23,623</u>	<u>720</u>	<u>283</u>
<b>33 Water Service Corp. Allocated Regional Expenses</b>											
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	661/767	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							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>47 Water Service Corp. Allocated State Expenses</b>											
49	403	Depreciation Expenses	5.53%	94.47%	100.00%	ERC	\$2,013	\$34,415	\$36,428	1,445	568
50	408	Taxes Other than Income	5.32%	94.68%	100.00%	ERC	\$1,412	25,128	26,540	1,014	399
51	601/603/701/703	Salaries	5.32%	94.68%	100.00%	ERC	(\$6,232)	(110,879)	(117,111)	(4,473)	(1,759)
52	604/704	Employee Benefits	5.32%	94.68%	100.00%	ERC	\$47	828	875	33	13
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.32%	94.68%	100.00%	ERC	\$65	1,149	1,214	46	18
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	5.32%	94.68%	100.00%	ERC	\$20	350	370	14	6
57	636/736	Contractual Services - Other	5.32%	94.68%	100.00%	ERC	\$667	11,873	12,540	479	188
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.32%	94.68%	100.00%	ERC	\$3,192	56,798	59,990	2,291	901
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	5.32%	94.68%	100.00%	ERC	\$2,210	39,324	41,534	1,586	624
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 3,394</u>	<u>\$ 58,986</u>	<u>\$62,381</u>	<u>2,436</u>	<u>958</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.

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

Schedule B-12  
 Page 6 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;  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			Amounts Allocated	
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.77% Water	28.23% Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.47%	98.53%	100.00%	ERC	\$4,341	289,990	\$294,331	3,116	1,225
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$457	30,657	31,114	328	129
4	601/603/701/703	Salaries	1.45%	98.55%	100.00%	ERC	\$5,155	351,507	356,662	3,700	1,455
5	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$6,853	459,440	466,293	4,919	1,934
6	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$1,354	90,785	92,139	972	382
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$404	27,096	27,500	290	114
9	633/733	Contractual Services - Legal	1.47%	98.53%	100.00%	ERC	\$155	10,378	10,532	111	44
10	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,289	86,419	87,708	925	364
11	650/750	Transportation Expenses	1.47%	98.53%	100.00%	ERC	\$1	97	98	1	0
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	1.47%	98.53%	100.00%	ERC	\$1,080	72,407	73,487	775	305
14	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$3,694	247,628	251,322	2,651	1,043
15							<u>\$24,784</u>	<u>\$1,666,402</u>	<u>\$1,691,186</u>	<u>17,789</u>	<u>6,996</u>
<b>Water Service Corp. Allocated RVP Expenses</b>											
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	4.26%	95.74%	100.00%	ERC	\$1,006	\$22,617	\$23,623	722	284
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							<u>\$ 1,006</u>	<u>\$ 22,617</u>	<u>\$ 23,623</u>	<u>722</u>	<u>284</u>
<b>Water Service Corp. Allocated Regional Expenses</b>											
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	3.11%	96.89%	100.00%	ERC	\$2	62	64.09	1	1
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	5.35%	94.65%	100.00%	ERC	\$6	105	111	4	2
46							<u>\$ 8</u>	<u>\$ 167</u>	<u>\$ 175</u>	<u>6</u>	<u>2</u>
<b>Water Service Corp. Allocated State Expenses</b>											
49	403	Depreciation Expenses	5.29%	94.71%	100.00%	ERC	\$1,404	\$25,151	\$26,555	1,008	396
50	408	Taxes Other than Income	5.29%	94.71%	100.00%	ERC	\$1,579	28,280	29,858	1,133	446
51	601/603/701/703	Salaries	5.29%	94.71%	100.00%	ERC	\$1,039	18,610	19,648	746	293
52	604/704	Employee Benefits	5.29%	94.71%	100.00%	ERC	\$85	1,514	1,599	61	24
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	5.29%	94.71%	100.00%	ERC	\$13	231	244	9	4
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	5.29%	94.71%	100.00%	ERC	\$288	5,162	5,450	207	81
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	5.29%	94.71%	100.00%	ERC	\$2,639	47,277	49,916	1,894	745
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	5.29%	94.71%	100.00%	ERC	\$11	189	200	8	3
62	675/775	Miscellaneous Expenses	5.29%	94.71%	100.00%	ERC	\$421	7,535	7,956	302	119
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 7,477</u>	<u>\$ 133,950</u>	<u>\$141,427</u>	<u>5,367</u>	<u>2,111</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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 7 of 11

Preparer: Erin Povlich

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,  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2008			Allocation Percentage		
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.77% Water	28.23% Sewer	
			Amounts Allocated									
<b>Water Service Corp. Allocated Expenses:</b>												
2	403	Depreciation Expense	1.48%	98.52%	100.00%	ERC	\$3,261	217,676	\$220,937	2,341	920	
3	408	Taxes Other than Income	1.47%	98.53%	100.00%	ERC	\$575	38,569	39,144	413	162	
4	601/603/701/703	Salaries	1.45%	98.55%	100.00%	ERC	\$5,742	390,517	396,260	4,121	1,621	
5	604/704	Employee Benefits	1.47%	98.53%	100.00%	ERC	\$6,342	425,307	431,649	4,552	1,790	
6	620/720	Materials and Supplies	1.47%	98.53%	100.00%	ERC	\$2,853	191,338	194,191	2,048	805	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
8	632/732	Contractual Services - Accounting	1.47%	98.53%	100.00%	ERC	\$1,287	86,333	87,620	924	363	
9	633/733	Contractual Services - Legal	1.47%	98.53%	100.00%	ERC	\$1,137	9,203	9,340	98	39	
10	636/736	Contractual Services - Other	1.47%	98.53%	100.00%	ERC	\$1,918	128,602	130,520	1,376	541	
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	1.47%	98.53%	100.00%	ERC	\$1,856	124,487	126,343	1,332	524	
14	659/759	Other Insurance	1.47%	98.53%	100.00%	ERC	\$2,911	195,218	198,129	2,089	822	
15							<u>\$26,883</u>	<u>\$1,807,251</u>	<u>\$1,834,133</u>	<u>19,295</u>	<u>7,588</u>	
16												
<b>Water Service Corp. Allocated RVP Expenses:</b>												
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	4.25%	95.75%	100.00%	ERC	\$1,004	\$22,619	\$23,623	721	283	
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							<u>\$ 1,004</u>	<u>\$ 22,619</u>	<u>\$ 23,623</u>	<u>721</u>	<u>283</u>	
33	<b>Water Service Corp. Allocated Regional Expenses:</b>											
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	3.11%	96.89%	100.00%	ERC	\$10	308	317.77	7	3	
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	5.34%	94.66%	100.00%	ERC	\$64	1,126	1,190	46	18	
46							<u>\$ 73</u>	<u>\$ 1,434</u>	<u>\$ 1,508</u>	<u>53</u>	<u>21</u>	
47	<b>Water Service Corp. Allocated State Expenses:</b>											
49	403	Depreciation Expenses	5.73%	94.27%	100.00%	ERC	\$1,946	\$32,006	\$33,952	1,397	549	
50	408	Taxes Other than Income	5.28%	94.72%	100.00%	ERC	\$3,383	60,698	64,081	2,428	955	
51	601/603/701/703	Salaries	5.28%	94.72%	100.00%	ERC	\$10,064	180,572	190,637	7,223	2,841	
52	604/704	Employee Benefits	5.28%	94.72%	100.00%	ERC	\$5	95	100	4	1	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	4.00%	96.00%	100.00%	ERC	(\$69)	(1,667)	(1,737)	(50)	(20)	
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	5.28%	94.72%	100.00%	ERC	\$113	2,031	2,144	81	32	
58	642/742	Rental Equipment	5.28%	94.72%	100.00%	ERC	(\$202)	(3,624)	(3,826)	(145)	(57)	
59	650/750	Transportation Expense	5.28%	94.72%	100.00%	ERC	\$2,936	52,676	55,612	2,107	829	
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	5.28%	94.72%	100.00%	ERC	\$4,680	83,974	88,654	3,359	1,321	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							<u>\$ 22,856</u>	<u>\$ 406,761</u>	<u>\$429,617</u>	<u>16,405</u>	<u>6,451</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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 8 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;  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida		Total		Amounts Allocated		71.77% Water	28.23% Sewer	
			Pasco County	Other Companies/ Systems			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems			Total
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.46%	98.54%	100.00%	ERC	\$4,258	286,773	\$291,031	3,056	1,202
2	408	Taxes Other than Income	1.46%	98.54%	100.00%	ERC	\$535	36,197	36,732	384	151
3	601/603/701/703	Salaries	-1.28%	101.28%	100.00%	ERC	\$5,214	(413,484)	(408,270)	3,742	1,472
4	604/704	Employee Benefits	1.46%	98.54%	100.00%	ERC	\$6,335	428,220	434,555	4,547	1,788
5	620/720	Materials and Supplies	1.46%	98.54%	100.00%	ERC	\$2,104	142,252	144,356	1,510	594
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	1.46%	98.54%	100.00%	ERC	\$401	27,999	27,500	288	113
8	633/733	Contractual Services - Legal	1.46%	98.54%	100.00%	ERC	\$475	32,121	32,596	341	134
9	636/736	Contractual Services - Other	1.46%	98.54%	100.00%	ERC	\$2,493	168,557	171,050	1,790	704
10	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
11	670/770	Bad Debt Expense	1.46%	98.54%	100.00%	ERC	\$93	6,317	6,411	67	26
12	675/775	Miscellaneous Expenses	1.46%	98.54%	100.00%	ERC	\$1,201	81,198	82,399	862	339
13	659/759	Other Insurance	1.46%	98.54%	100.00%	ERC	(\$716)	(48,383)	(49,098)	(514)	(202)
14							\$22,395	\$746,867	\$769,262	16,074	6,321
15											
16											
<b>Water Service Corp. Allocated RVP Expenses:</b>											
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	4.14%	95.86%	100.00%	ERC	\$978	\$22,645	\$23,623	702	276
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	4.14%	95.86%	100.00%	ERC	\$35	800	835	25	10
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$ 1,012	\$ 23,445	\$ 24,457	726	286
31											
32											
<b>Water Service Corp. Allocated Regional Expenses:</b>											
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							\$ -	\$ -	\$ -	-	-
46											
<b>Water Service Corp. Allocated State Expenses:</b>											
47	403	Depreciation Expenses	5.39%	94.61%	100.00%	ERC	\$1,629	\$28,613	\$30,242	1,169	460
48	408	Taxes Other than Income	5.11%	94.89%	100.00%	ERC	\$1,669	30,965	32,633	1,198	471
49	601/603/701/703	Salaries	5.11%	94.89%	100.00%	ERC	\$3,027	56,168	59,194	2,173	854
50	604/704	Employee Benefits	5.12%	94.88%	100.00%	ERC	\$5	95	100	4	1
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	5.11%	94.89%	100.00%	ERC	\$78	1,456	1,535	56	22
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	5.11%	94.89%	100.00%	ERC	\$190	3,532	3,722	137	54
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	5.11%	94.89%	100.00%	ERC	\$2,274	42,201	44,476	1,632	642
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	5.11%	94.89%	100.00%	ERC	\$2,775	51,489	54,264	1,992	783
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$ 11,648	\$ 214,517	\$226,165	8,360	3,288
63											
64											
65											
66											

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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 9 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,  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008			Amounts Allocated		
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total	71.77% Water	28.23% Sewer	
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	
<b>Water Service Corp. Allocated Expenses:</b>												
1	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$3,484	241,239	\$244,723	2,501	983	
2	408	Taxes Other than Income	1.42%	98.58%	100.00%	ERC	\$459	31,918	32,377	329	129	
3	601/603/701/703	Salaries	1.42%	98.58%	100.00%	ERC	\$5,000	347,852	352,851	3,589	1,411	
4	604/704	Employee Benefits	1.42%	98.58%	100.00%	ERC	\$5,477	381,058	386,535	3,931	1,546	
5	620/720	Materials and Supplies	1.42%	98.58%	100.00%	ERC	\$823	57,270	58,093	591	232	
6	631/731	Contractual Services - Engineering	1.42%	98.58%	100.00%	ERC	\$22	1,528	1,550	16	6	
7	632/732	Contractual Services - Accounting	1.42%	98.58%	100.00%	ERC	\$912	63,463	64,375	655	257	
8	633/733	Contractual Services - Legal	1.42%	98.58%	100.00%	ERC	\$29	2,018	2,047	21	8	
9	636/736	Contractual Services - Other	1.42%	98.58%	100.00%	ERC	\$3,434	238,942	242,376	2,465	969	
10	650/750	Transportation Expenses	1.38%	98.63%	100.00%	ERC	\$0	8	8	0	0	
11	670/770	Bad Debt Expense	1.42%	98.58%	100.00%	ERC	\$12	855	868	9	3	
12	675/775	Miscellaneous Expenses	1.42%	98.58%	100.00%	ERC	\$1,528	106,290	107,818	1,096	431	
13	659/759	Other Insurance	1.42%	98.58%	100.00%	ERC	\$2,163	150,497	152,660	1,553	611	
14							<u>\$23,343</u>	<u>\$1,622,937</u>	<u>\$1,646,281</u>	<u>16,755</u>	<u>6,589</u>	
15												
16												
17	<b>Water Service Corp. Allocated RVP Expenses:</b>											
18	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
19	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
20	601/603/701/703	Salaries	3.96%	96.04%	100.00%	ERC	\$935	\$22,687	\$23,623	671	264	
21	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
22	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
23	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
24	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
25	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
27	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
28	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
29	675/775	Miscellaneous Expenses	3.96%	96.04%	100.00%	ERC	\$23	559	582	17	7	
30	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
31							<u>\$ 958</u>	<u>\$ 23,246</u>	<u>\$ 24,205</u>	<u>688</u>	<u>270</u>	
32												
33	<b>Water Service Corp. Allocated Regional Expenses:</b>											
34	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
36	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
37	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
38	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
39	632/732	Contractual Services - Accounting	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	4.83%	95.17%	100.00%	ERC	\$1	11	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	4.92%	95.08%	100.00%	ERC	\$9	165	174	6	2	
45							<u>\$ 9</u>	<u>\$ 177</u>	<u>\$ 186</u>	<u>7</u>	<u>3</u>	
46												
47	<b>Water Service Corp. Allocated State Expenses:</b>											
48	403	Depreciation Expenses	5.14%	94.86%	100.00%	ERC	\$1,555	\$28,686	\$30,242	1,116	439	
49	408	Taxes Other than Income	4.87%	95.13%	100.00%	ERC	\$1,298	25,362	26,660	932	366	
50	601/603/701/703	Salaries	4.87%	95.13%	100.00%	ERC	\$444	8,666	9,110	318	125	
51	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
52	618/718	Chemicals	4.92%	95.08%	100.00%	ERC	\$1	24	25	1	0	
53	620/720	Materials and Supplies	5.42%	94.58%	100.00%	ERC	\$92	1,604	1,695	66	26	
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	4.87%	95.13%	100.00%	ERC	(\$1,638)	(31,998)	(33,636)	(1,176)	(462)	
57	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
58	650/750	Transportation Expense	4.87%	95.13%	100.00%	ERC	\$1,826	35,665	37,491	1,310	515	
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	4.87%	95.13%	100.00%	ERC	\$1,737	33,923	35,660	1,246	490	
62	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
63							<u>\$ 5,315</u>	<u>\$ 101,932</u>	<u>\$107,246</u>	<u>3,815</u>	<u>1,500</u>	
64												
65												
66												

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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 10 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;  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008			71.77% Water	28.23% Sewer
			Utilities, Inc. of Florida		Other Companies/ Systems		Amounts Allocated		Total		
			Pasco County	Pasco County			Utilities, Inc. of Florida	Other Companies/ Systems			
<b>Water Service Corp. Allocated Expenses:</b>											
1	403	Depreciation Expense	1.42%	98.58%	100.00%	ERC	\$4,655	323,397	\$328,052	3,341	1,314
3	408	Taxes Other than Income	1.41%	98.59%	100.00%	ERC	\$320	22,279	22,599	229	90
4	601/603/701/703	Salaries	1.41%	98.59%	100.00%	ERC	\$5,054	352,396	357,449	3,627	1,426
5	604/704	Employee Benefits	1.41%	98.59%	100.00%	ERC	\$7,392	515,428	522,820	5,305	2,086
6	620/720	Materials and Supplies	1.41%	98.59%	100.00%	ERC	\$1,097	76,474	77,571	787	310
7	631/731	Contractual Services - Engineering	1.41%	98.59%	100.00%	ERC	(\$22)	(1,528)	(1,550)	(16)	(6)
8	632/732	Contractual Services - Accounting	1.41%	98.59%	100.00%	ERC	(\$749)	(52,195)	(52,944)	(537)	(211)
9	633/733	Contractual Services - Legal	1.41%	98.59%	100.00%	ERC	\$160	11,143	11,303	115	45
10	636/736	Contractual Services - Other	1.41%	98.59%	100.00%	ERC	\$4,400	306,832	311,232	3,158	1,242
11	650/750	Transportation Expenses	1.41%	98.59%	100.00%	ERC	\$6	387	393	4	2
12	670/770	Bad Debt Expense	1.41%	98.59%	100.00%	ERC	\$66	4,586	4,652	47	19
13	675/775	Miscellaneous Expenses	1.41%	98.59%	100.00%	ERC	(\$1,358)	(94,664)	(96,023)	(975)	(383)
14	659/759	Other Insurance	1.41%	98.59%	100.00%	ERC	\$4,005	279,279	283,285	2,875	1,130
15							<u>\$25,024</u>	<u>\$1,743,814</u>	<u>\$1,768,838</u>	<u>17,961</u>	<u>7,063</u>
<b>Water Service Corp. Allocated RVP Expenses:</b>											
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	3.95%	96.05%	100.00%	ERC	\$933	\$22,690	\$23,623	670	263
22	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	\$1	20	21	1	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							<u>\$ 934</u>	<u>\$ 22,710</u>	<u>\$ 23,644</u>	<u>670</u>	<u>264</u>
<b>Water Service Corp. Allocated Regional Expenses:</b>											
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							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
<b>Water Service Corp. Allocated State Expenses:</b>											
49	403	Depreciation Expenses	5.13%	94.87%	100.00%	ERC	\$1,582	\$29,284	\$30,866	1,136	447
50	408	Taxes Other than Income	4.86%	95.14%	100.00%	ERC	\$1,395	27,325	28,720	1,002	394
51	601/603/701/703	Salaries	4.86%	95.14%	100.00%	ERC	(\$5,209)	(102,000)	(107,210)	(3,739)	(1,470)
52	604/704	Employee Benefits	4.86%	95.14%	100.00%	ERC	\$27	528	555	19	8
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
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	4.86%	95.14%	100.00%	ERC	\$182	3,565	3,747	131	51
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	4.86%	95.14%	100.00%	ERC	\$1,668	32,664	34,332	1,197	471
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	4.86%	95.14%	100.00%	ERC	\$1,903	37,257	39,159	1,366	537
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 1,548</u>	<u>\$ 28,622</u>	<u>\$30,170</u>	<u>1,111</u>	<u>437</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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year Ended: December 31, 2008  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 11 of 11

Preparer: Ern 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;  
 Pasco County  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2008			71.77% Water	28.23% Sewer
			Utilities, Inc. of Florida Pasco County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pasco County	Other Companies/ Svstems	Total		
			(1)	(2)	(3)		(4)	(5)	(6)		
<b>Water Service Corp. Allocated Expenses:</b>											
2	403	Depreciation Expense	1.46%	98.54%	100.00%	ERC	\$37,503	\$2,532,596	\$2,570,099	26,918	10,586
3	408	Taxes Other than Income	1.44%	98.56%	100.00%	ERC	\$6,289	\$429,155	\$435,444	4,514	1,775
4	601/603/701/703	Salaries	1.44%	98.56%	100.00%	ERC	\$60,513	\$4,129,464	\$4,189,977	43,433	17,080
5	604/704	Employee Benefits	1.44%	98.56%	100.00%	ERC	\$77,462	\$5,288,324	\$5,365,786	55,598	21,864
6	620/720	Materials and Supplies	1.45%	98.55%	100.00%	ERC	\$23,096	\$1,569,624	\$1,592,720	16,577	6,519
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	0
8	632/732	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	\$4,423	\$299,628	\$304,051	3,175	1,248
9	633/733	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	\$1,782	\$121,233	\$123,015	1,279	503
10	636/736	Contractual Services - Other	1.44%	98.56%	100.00%	ERC	\$26,354	\$1,803,949	\$1,830,303	18,915	7,439
11	650/750	Transportation Expenses	1.44%	98.56%	100.00%	ERC	(\$6)	(\$412)	(\$418)	(4)	(2)
12	670/770	Bad Debt Expense	1.44%	98.56%	100.00%	ERC	\$299	\$20,424	\$20,723	215	84
13	675/775	Miscellaneous Expenses	1.45%	98.55%	100.00%	ERC	\$16,809	\$1,144,073	\$1,160,883	12,065	4,745
14	659/759	Other Insurance	1.44%	98.56%	100.00%	ERC	\$33,830	\$2,310,129	\$2,343,959	24,281	9,549
15							<u>\$288,355</u>	<u>\$19,648,188</u>	<u>\$19,936,544</u>	<u>206,965</u>	<u>81,390</u>
17	<b>Water Service Corp. Allocated RVP Expenses:</b>										
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	0	0
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
21	601/603/701/703	Salaries	4.10%	95.90%	100.00%	ERC	\$11,506	\$269,407	\$280,913	8,258	3,248
22	604/704	Employee Benefits	3.90%	96.10%	100.00%	ERC	\$1	\$20	\$21	1	0
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	675/775	Miscellaneous Expenses	4.07%	95.93%	100.00%	ERC	\$58	\$1,359	\$1,417	41	16
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32							<u>\$ 11,565</u>	<u>\$ 270,786</u>	<u>\$ 282,350</u>	<u>8,300</u>	<u>3,264</u>
33	<b>Water Service Corp. Allocated Regional Expenses:</b>										
35	403	Depreciation Expenses	5.19%	94.81%	100.00%	ERC	\$2	\$37	\$39	1	1
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	601/603/701/703	Salaries	5.12%	94.88%	100.00%	ERC	\$487	\$9,023	\$9,510	350	137
38	604/704	Employee Benefits	5.12%	94.88%	100.00%	ERC	\$521	\$9,647	\$10,167	374	147
39	620/720	Materials and Supplies	5.02%	94.98%	100.00%	ERC	\$391	\$7,391	\$7,782	280	110
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	636/736	Contractual Services - Other	5.12%	94.88%	100.00%	ERC	\$332	\$6,149	\$6,481	238	94
42	650/750	Transportation Expense	5.13%	94.87%	100.00%	ERC	\$21	\$391	\$412	15	6
43	667/767	Reg. Commission Exp. - Other	5.14%	94.86%	100.00%	ERC	\$581	\$10,708	\$11,289	417	164
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	5.13%	94.87%	100.00%	ERC	\$1,683	\$31,121	\$32,804	1,208	475
46							<u>\$ 4,017</u>	<u>\$ 74,466</u>	<u>\$ 78,483</u>	<u>2,883</u>	<u>1,134</u>
47	<b>Water Service Corp. Allocated State Expenses:</b>										
49	403	Depreciation Expenses	5.42%	94.58%	100.00%	ERC	\$19,574	\$341,754	\$361,328	14,049	5,525
50	408	Taxes Other than Income	5.14%	94.86%	100.00%	ERC	\$19,918	\$367,686	\$387,605	14,296	5,622
51	601/603/701/703	Salaries	6.51%	93.49%	100.00%	ERC	\$1,455	\$20,898	\$22,354	1,045	411
52	604/704	Employee Benefits	5.20%	94.80%	100.00%	ERC	\$230	\$4,195	\$4,425	165	65
53	618/718	Chemicals	4.92%	95.08%	100.00%	ERC	\$1	\$24	\$25	1	0
54	620/720	Materials and Supplies	5.80%	94.20%	100.00%	ERC	\$1,172	\$19,038	\$20,210	841	331
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
56	633/733	Contractual Services - Legal	5.11%	94.89%	100.00%	ERC	\$740	\$13,731	\$14,471	531	209
57	636/736	Contractual Services - Other	5.82%	94.18%	100.00%	ERC	\$1,011	\$16,370	\$17,380	726	285
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	(\$6)	\$6	\$0	(5)	(2)
59	650/750	Transportation Expense	5.14%	94.86%	100.00%	ERC	\$28,010	\$516,852	\$544,862	20,104	7,906
60	667/767	Reg. Commission Exp. - Other	5.14%	94.86%	100.00%	ERC	\$363	\$6,696	\$7,059	261	102
61	670/770	Bad Debt Expense	5.29%	94.71%	100.00%	ERC	\$11	\$189	\$200	8	3
62	675/775	Miscellaneous Expenses	5.16%	94.84%	100.00%	ERC	\$28,164	\$517,906	\$546,070	20,214	7,949
63	659/759	Other Insurance	5.19%	94.81%	100.00%	ERC	\$4	\$64	\$68	3	1
64							<u>\$ 100,646</u>	<u>\$ 1,825,346</u>	<u>\$1,926,056</u>	<u>72,238</u>	<u>28,408</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 - Pasco County  
 Docket No.:090462-WS

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

Test Year Ended: 12/31/08

Historic [X] or Projected [ ]

-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	301.1 Organization	597		29		(597)	29			
3	302.1 Franchises	93		52		43	188			
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	3,593				(442)	3,151			
8	305.2 Collect. & Impound. Reservoirs	-					-			
9	306.2 Lake, River & Other Intakes	-					-			
10	307.2 Wells & Springs	13,132		3		(1,426)	11,709			
11	308.2 Infiltration Galleries & Tunnels	-					-			
12	309.2 Supply Mains	6,709				3,002	9,711			
13	310.2 Power Generation Equipment	19				17	36			
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	763				8,123	8,886			
19	310.3 Power Generation Equipment	-					-			
20	311.3 Pumping Equipment - WTP	11,106		2,028		(3,194)	9,940			
21	320.3 Water Treatment Equipment	11,176		3		(3,066)	8,113			
22	339.3 Other Plant & Misc. Equipment	-					-			
23	TRANSMISSION & DISTRIBUTION PLANT									
24	303.4 Land & Land Rights									
25	304.4 Structures & Improvements	62					62			
26	330.4 Distr. Reservoirs & Standpipes	9,249				(1,245)	8,004			
27	331.4 Transm. & Distribution Mains	28,465		123		(4,399)	29,015			
28	333.4 Services	11,733		65		(433)	12,352			
29	334.4 Meters & Meter Installations	15,868		687		(150)	16,968			
30	335.4 Hydrants	1,572				30	1,602			
31	336.4 Backflow Prevention Devices	-					-			
32	339.4 Other Plant & Misc. Equipment	-					-			
33	GENERAL PLANT									
34	303.5 Land & Land Rights	-					-			
35	304.5 Structures & Improvements	12,532	(3,537)	(1,016)		(6,522)	1,457			
36	340.5 Office Furniture & Equipment	39,389	(11,118)	(6,173)		997	23,095			
37	341.5 Transportation Equipment	13,242	(3,738)	4,495			13,999			
38	342.5 Stores Equipment	-					-			
39	343.5 Tools, Shop & Garage Equipment	3,345	(944)	(487)	1,242	(1,680)	1,476			
40	344.5 Laboratory Equipment	5	(1)	97		35	136			
41	345.5 Power Operated Equipment	-					-			
42	346.5 Communication Equipment	121	(34)	22		(19)	90			
43	347.5 Miscellaneous Equipment	-				19	19			
44	348.5 Other Tangible Plant	-					-			
45										
46	<b>SUB-TOTAL</b>	<b>182,771</b>	<b>(19,372)</b>	<b>(72)</b>	<b>1,242</b>	<b>(10,907)</b>	<b>6,375</b>	<b>160,038</b>	<b>N/A</b>	<b>-</b>
47										
48	<b>LESS: AMORTIZATION OF CIAC</b>	<b>(16,094)</b>				<b>1,398</b>	<b>(14,696)</b>			
49										
50	<b>NET DEPRECIATION EXPENSE - WATER</b>	<b>166,678</b>	<b>(19,372)</b>	<b>(72)</b>	<b>1,242</b>	<b>(9,509)</b>	<b>6,375</b>	<b>145,342</b>	<b>N/A</b>	<b>-</b>
51										
52	<u>Reconciliation to 2008 Annual Report - W-6(a)</u>									
53										
54	General Plant Depreciation recorded in S-6(a), included in Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on year-end ERCs:									
55	304 - Structures and Improvements (General Plant portion)			943						
56	390 - Office Furniture and Equipment			10,791						
57	391 - Transportation Equipment			3,744						
58	393 - Tools Shop & Garage Equipment			4						
59	Total General Plant Depreciation Included in A/R S-6(a) but in B-13 of			15,482						
60	2008 Annual Report - W-6(a) - Total Accruals			167,289						
61	Rounding									
62	Total Test Year Expense per B-13			<u>182,771</u>						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	62		11		(62)	11			
3	352.1 Franchises	-		20			20			
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	7,807				(3,902)	3,905			
10	361.2 Collection Sewers - Gravity	12,366				852	13,218			
11	362.2 Special Collecting Structures	-					-			
12	363.2 Services to Customers	-					-			
13	364.2 Flow Measuring Devices	-				2,436	2,436			
14	365.2 Flow Measuring Installations	5					5			
15	389.2 Other Plant & Misc. Equipment	-				4	9			
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	-					-			
18	354.3 Structures & Improvements	13,067		34		(726)	12,375			
19	355.3 Power Generation Equipment - Pumping Pit	-					-			
20	370.3 Receiving Wells	-					-			
21	371.3 Pumping Equipment	5				14	19			
22	389.3 Other Plant & Misc. Equipment	4				285	269			
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	-					-			
25	354.4 Structures & Improvements	-				941	941			
26	355.4 Power Generation Equipment - Treatment Pit	-					-			
27	360.4 Treatment & Disposal Equipment	10,378		8		(5,861)	4,525			
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	14				1	15			
49	389.6 Other Plant & Miscellaneous Equipment	-					-			
50	GENERAL PLANT									
51	353.7 Land & Land Rights	-					-			
52	354.7 Structures & Improvements	-	3,537	(400)		(2,565)	572			
53	390.7 Office Furniture & Equipment	-	11,118	(2,429)		392	9,081			
54	391.7 Transportation Equipment	-	3,738	1,768			5,506			
55	392.7 Stores Equipment	-	-				-			
56	393.7 Tools, Shop & Garage Equipment	-	944	(192)	489	(661)	580			
57	394.7 Laboratory Equipment	-	1	38		13	52			
58	395.7 Power Operated Equipment	-	-				-			
59	396.7 Communication Equipment	-	34	9		(8)	35			
60	397.7 Miscellaneous Equipment	-	-			7	7			
61	398.7 Other Tangible Plant	-	-				-			
62										
63	SUB-TOTAL	43,707	19,372	(1,133)	489	(8,860)	53,575	N/A	-	
64										
65	LESS: AMORTIZATION OF CIAC	(13,423)				4,065	(9,358)			
66										
67	NET DEPRECIATION EXPENSE - SEWER	30,285	19,372	(1,133)	489	(4,795)	44,218	N/A	-	
68										
69	Reconciliation to 2008 Annual Report - S-6(a)									
70	General Plant Depreciation recorded in S-6(a), included in Schedule B-13 to combine common general plant depreciation and allocate total to water and wastewater based on year-end ERCs:									
71	304 - Structures and Improvements (General Plant portion)		(943)							
72	390 - Office Furniture and Equipment		(10,791)							
73	391 - Transportation Equipment		(3,744)							
74	393 - Tools Shop & Garage Equipment		(4)							
75	Total General Plant Depreciation Included in A/R S-6(a) but in B-13 of A		(15,482)							
76	2008 Annual Report - S-6(a) - Total Accruals		59,190							
77	Rounding		(1)							
78	Total Test Year Expense per B-14		43,707							

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total	
1	WATER						
2	Test Year Per Books *	61,789	25,335	52,264	(42)	139,346	
3							
4	ADJUSTMENTS TO TEST YEAR (Explain):						
5	1. Remove TOTI from books in order to correct and allocate	(61,789)	(25,335)	(52,264)	42	(139,346)	
6	appropriately between water and wastewater						
7							
8	2. Payroll Taxes						
9	Allocation to water and wastewater and adjustments to P/R taxes		19,492			19,492	
10	per B-3						
11							
12	3. Personal Property Tax						
13	Allocation to water and wastewater and adjustments to personal			36,287		36,287	
14	property taxes per B-3						
15							
16	4. Real Estate Tax						
17	Allocation to water and wastewater and adjustments to real estate			3,668		3,668	
18	taxes per B-3						
19							
20	5. General & Other Taxes						
21	Allocation to water and wastewater and adjustments to general &				45	45	
22	other taxes per B-3						
23							
24	6. Regulatory Assessment Fees						
25	Calculation of RAFs based on Adjusted and Annualized Test Year	36,275				36,275	
26	Revenues per B-3						
27							
28	Adjusted Test Year TOTI - Water	36,275	19,492	39,955	45	95,767	
29							
30	PRO FORMA ADJUSTMENTS						
31	7. Personal Property Tax						
32	a. Adjust for Pro Forma Plant Additions			4,080		4,080	
33							
34	8. Regulatory Assessment Fees						
35	a. Adjust for additional revenues requested	25,098				25,098	
36							
37	Total Taxes Other than Income - Water	61,373	19,492	44,035	45	124,945	
38							
39							
40							
41							
42							
43							
44							
45	*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 (Final Rates)

Florida Public Service Commission

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

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.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books *					
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Payroll Taxes					
6	Allocation to water and wastewater and adjustments to P/R taxes		7,665			7,665
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			11,155		11,155
11	propety taxes per B-3					
12						
13	3. Real Estate Tax					
14	Allocation to water and wastewater and adjustments to real estate			2,454		2,454
15	taxes per B-3					
16						
17	4. General & Other Taxes					
18	Allocation to water and wastewater and adjustments to general &				18	18
19	other taxes per B-3					
20						
21	5. Regulatory Assessment Fees					
22	Calculation of RAFs based on Adjusted and Annualized Test Year	20,082				20,082
23	Revenues per B-3					
24						
25	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>20,082</b>	<b>7,665</b>	<b>13,609</b>	<b>18</b>	<b>41,374</b>
26						
27	<b>PRO FORMA ADJUSTMENTS</b>					
28	6. Personal Property Tax					
29	a. Adjust for Pro Forma Plant Additions					
30						
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	13,750				13,750
33						
34	<b>Total Taxes Other than Income - Wastewater</b>	<b>33,832</b>	<b>7,665</b>	<b>13,609</b>	<b>18</b>	<b>55,124</b>
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	*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 - Pasco County

Schedule: C-1

Docket No.:090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten Weeks

Interim  Final

Historic  Projected

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	\$ (31,485)	\$ 163,639	\$ 132,154	\$ 106,520	\$ 25,634
2							
3	Deferred Income Tax Expense	C-5	(23,599)	23,599	-	-	-
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	<b>Total Income Tax Expense</b>		<b>\$ (55,084)</b>	<b>\$ 187,238</b>	<b>\$ 132,154</b>	<b>\$ 106,520</b>	<b>\$ 25,634</b>

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

Company: Utilities, Inc. of Florida - Pasco 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	\$ (223,957)	\$ 235,820	\$ 11,863	\$ 302,343	\$ 314,206
2		(75,895)	(75,895)	182,415	106,520
3					
4	(223,957)	159,925	(64,032)	484,758	420,726
5	3,837	133,818	137,655	-	137,655
6					
7	(227,794)	26,107	(201,687)	484,758	283,071
8					
9	Schedule M Adjustments:				
10	5,870	(5,870)	-		-
11	(45,012)	45,012	-		-
12					
13	(39,142)	39,142	-	-	-
14					
15	(188,652)	(13,035)	(201,687)	484,758	283,071
16					
17					
18	(188,652)	(13,035)	(201,687)	484,758	283,071
19	(10,376)	(717)	(11,093)	26,662	15,569
20					
21					
22					
23	(10,376)	(717)	(11,093)	26,662	15,569
24					
25	(178,276)	(12,318)	(190,594)	458,096	267,502
26	0.34	0.34	0.34	0.34	0.34
27	(60,615)	(4,188)	(64,802)	155,753	90,951
28					
29					
30					
31	(60,615)	(4,188)	(64,802)	155,753	90,951
32					
33	Summary:				
34	(10,376)	(717)	(11,093)	26,662	15,569
35	(60,615)	(4,188)	(64,802)	155,753	90,951
36					
37	\$ (70,991)	\$ (4,905)	\$ (75,895)	\$ 182,415	\$ 106,520

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

Company: Utilities, Inc. of Florida - Pasco 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	\$ 27,803	\$ (122,679)	\$ (94,877)	\$ 170,500	\$ 75,623
2		(77,232)	(77,232)	102,866	25,634
3					
4	27,803	(199,911)	(172,109)	273,366	101,257
5	924	32,209	33,133	-	33,133
6					
7	26,879	(232,120)	(205,242)	273,366	68,124
8					
9	Schedule M Adjustments:				
10	2,308	(2,308)	-	-	-
11	(17,702)	17,702	-	-	-
12					
13	(15,394)	15,394	-	-	-
14					
15	42,273	(247,514)	(205,242)	273,366	68,124
16					
17					
18	42,273	(247,514)	(205,242)	273,366	68,124
19	2,325	(13,613)	(11,288)	15,035	3,747
20					
21					
22					
23	2,325	(13,613)	(11,288)	15,035	3,747
24					
25	39,948	(233,901)	(193,954)	258,331	64,377
26	0.34	0.34	0.34	0.34	0.34
27	13,582	(79,526)	(65,944)	87,833	21,887
28					
29					
30					
31	13,582	(79,526)	(65,944)	87,831	21,887
32					
33	Summary:				
34	2,325	(13,613)	(11,288)	15,035	3,747
35	13,582	(79,526)	(65,944)	87,831	21,887
36					
37	\$ 15,907	\$ (93,139)	\$ (77,232)	\$ 102,866	\$ 25,634

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

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

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

Supporting Schedules: D-1, C-8  
 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	(228)	23,210	22,982	18,523	4,459
7						
8	Other Interest Expense - Intercompany	4,989	142,817	147,806	119,132	28,674
9						
10	AFUDC	7,430	(7,430)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 12,191</b>	<b>\$ 158,597</b>	<b>\$ 170,788</b>	<b>\$ 137,655</b>	<b>\$ 33,133</b>

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

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
Long-Term Debt	\$ -	This Schedule is not applicable			
Short-Term Debt	-				
Preferred Stock	-				---
Common Equity	-				---
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	\$ 537	\$ 211
2	AFUDC	5,333	2,097
3	<b>Total</b>	<b>\$ 5,870</b>	<b>\$ 2,308</b>
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>

Supporting Schedule: None  
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

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

Schedule: C-5  
 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)	<u>(143,138)</u>	<u>-</u>	<u>(143,138)</u>	<u>(7,948)</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>(20,996)</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	<u>(7,873)</u>	<u>-</u>	<u>(7,873)</u>									
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)	<u>(45,990)</u>	<u>-</u>	<u>(45,990)</u>									
30													
31	Add: State Deferred Taxes (Line 23)	<u>(7,873)</u>	<u>-</u>	<u>(7,873)</u>									
32													
33	Total Deferred Tax Expense (To C-1)	<u>\$ (63,863)</u>	<u>\$ -</u>	<u>\$ (63,863)</u>	<u>(2,951)</u>	<u>(443)</u>	<u>(1,706)</u>	<u>(16,938)</u>	<u>(8,661)</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 \$(63,863) 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 - Pasco 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	(20,097)	(1,016,468)	(1,036,565)
2	2006	978	10,505	11,483	2,895	16,909	19,804	(41,160)	(1,136,213)	(1,177,373)
3	2007	978	10,505	11,483	3,853	22,507	26,360	(41,341)	(1,150,372)	(1,191,713)
4	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
5										
6										
7										
8										
9										
10										
11	Year	Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
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										
21	Year	Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
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 - Pasco 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.

Line No.	Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees					Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
	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						
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						
Year	Beginning Balance	Current #REFI 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 - Pasco 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 last year.

Line No.	Account No. 4368 (190.1011) Deferred Federal Tax - Other Tap Fees					Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
	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					10,505
2	2006	10,505				10,505	2006	14,212	2,697			14,212
3	2007	10,505				10,505	2007	16,909	5,598			16,909
4	2008	10,505				10,505	2008	22,507	174			22,507
5												22,681
6												
7												
8												
9												
Line No.	Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case					Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(110,890)	2005					(15,489)
14	2006	(110,890)	(60,557)			(171,447)	2006		(43,325)			(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												
Line No.	Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.					Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
	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)			(956,627)
28	2008	(21,151)	(2,065)			(23,216)	2008	(956,627)	(22,865)		1,520	(980,621)
29											(1,129)	
30												

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 - Pasco 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					(105,239)
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

24 \* Adjusted to reflect the yearly amortization of \$2,356.96, 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 - Pasco 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:		Weighted Cost
		Amount	% of Total	
1	Long-Term Debt		%	%
2				
3	Short-Term Debt			
4				
5	Preferred Stock			
6				
7	Common Equity - Common Stock			
8	Retained Earnings - Parent Only			
9				
10	Deferred Income Tax			
11				
12	Other Paid in Capital			-
13				
14	<b>Total</b>	<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 - Pasco 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 - Pasco 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 - Pasco 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	2,222,642	42.20%	6.65%	2.81%
2	Short Term Debt	490,495	9.31%	4.30%	0.40%
3	Preferred Stock	-			
4	Common Equity	1,958,242	37.18%	11.17%	4.15%
5	Customer Deposits	31,515	0.60%	6.00%	0.04%
6	Tax Credits - Zero Cost	43,966	0.83%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	520,374	9.88%		
9	Other (Explain)	-			
10					
11	Total	5,267,234	100.00%		7.40%
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 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 - Pasco County  
Docket No.:090462-WS  
Schedule Year Ended: 12/31/08  
Interim  Final   
Historical  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		(7) Reconciled to Requested Rate Base
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,777,358)	47.58%	2,222,642
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,222,967)	10.50%	490,495
3	Preferred Stock				-		-
4	Common Equity	158,372,419	157,737,014	158,595,058	(156,636,816)	41.92%	1,958,242
5	Customer Deposits	35,967	26,819	31,515	-	n/a	31,515
6	Tax Credits - Zero Cost (see note 2)	44,045	43,013	43,966	-	n/a	43,966
7	Tax Credits - Weighted Cost				-		-
8	Accumulated Deferred Income Taxes (see note 2)	522,143	499,152	520,374	-	n/a	520,374
9	Other (Explain)				-		-
10							
11	Total	<u>354,474,574</u>	<u>388,080,998</u>	<u>378,904,375</u>	<u>(373,637,141)</u>	<u>100.00%</u>	<u>5,267,234</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. 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 - Pasco County  
Docket No.: 090462-WS  
Schedule Year Ended: 12/31/08  
Interim [ ] Final [x]  
Historical [x] 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.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date	(4) Call Provision, Special Restriction	(5) Principal Amount Sold (Face Value)	(6) Principal Amount Outstanding	(7) Discount or Premium on Principal Amount Sold	(8) Discount or Premium Associated with Column (5)	(9) Issuing Expense Associated with Column (4)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)x(5)	(13) 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 - Pasco County

Schedule D-4

Docket No.:090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Interim [ ] Final [x]

Preparer: Kirsten E. Weeks

Historical [x] Projected [ ]

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

Florida Public Service Commission

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

Schedule D-5  
Page 1 of 1

Preparer: Kristen E. Weeks

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/08	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	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	6.65%
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	6.65%	
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 - Pasco County  
 Docket No. 090462-W/S  
 Schedule Year Ended 12/31/08  
 Interim  Final   
 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) Unauthorized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/(4)-(6)-(7)
1	Not applicable.												
2													
3													
4	Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.												

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

**Schedule of Customer Deposits**

**Florida Public Service Commission**

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

**Schedule: D-7**

**Docket No.:090462-WS**

**Page 1 of 1**

**Schedule Year Ended: 12/31/08**

**Preparer: Kirsten E. Weeks**

**Utility [X] or Parent [ ]**

**Historic [X] or Projected [ ]**

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

<b>Line No.</b>	<b>(1) For the Month Ended</b>	<b>(2) Beginning Balance</b>	<b>(3) Deposits Received</b>	<b>(4) Deposits Refunded</b>	<b>(5) Ending Balance (2+3-4)</b>
1	12/01/07	35,774	193		35,967
2	01/01/08	35,967	670		36,637
3	02/01/08	36,638	635		37,273
4	03/01/08	37,273	705		37,978
5	04/01/08	37,978	955		38,933
6	05/01/08	38,934	294		39,228
7	06/01/08	39,227		10,147	29,080
8	07/01/08	29,080		5,261	23,819
9	08/01/08	23,819	1,501		25,320
10	09/01/08	25,320	949		26,269
11	10/01/08	26,269	81		26,350
12	11/01/08	26,350		329	26,021
13	12/01/08	26,021	798		26,819
14					
15				Thirteen Month Average	\$ 31,515

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.:090462-WS  
 Test Year Ended: December 31, 2008  
 Interim  Final   
 Water  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) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 1.1.08 to 5.18.08	(5) Test Year Rates Effective 5.19.08 to 12.31.08*	(6) Current Rates Effective 2.28.09	(7) Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$9.48	\$9.57	\$9.61	\$16.34
3	3/4" Residential	\$14.22	\$14.35	\$14.41	\$24.49
4	1" Residential	\$23.70	\$23.92	\$24.03	\$40.85
5	1.5" Residential	\$47.40	\$47.85	\$48.06	\$81.69
6	2" Residential	\$75.84	\$76.55	\$76.89	\$130.70
7	3" Residential	\$151.68	\$153.11	\$153.78	\$261.40
8	4" Residential	\$237.00	\$239.23	\$240.28	\$408.44
9	6" Residential	\$474.00	\$478.46	\$480.57	\$816.90
10					
12	<u>General Service - Irrigation</u>				
13	5/8" General Service Irrigation	\$9.48	\$9.57	\$9.61	\$16.34
14	1.5" General Service - Irrigation	\$47.40	\$47.85	\$48.06	\$81.69
15	1" General Service - Irrigation	\$23.70	\$23.92	\$24.03	\$40.85
16					
17	<u>General Service</u>				
18	5/8" General Service	\$9.48	\$9.57	\$9.61	\$16.34
19	3/4" General Service	\$14.22	\$14.35	\$14.41	\$24.49
20	1" General Service	\$23.70	\$23.92	\$24.03	\$40.85
21	1.5" General Service	\$47.40	\$47.85	\$48.06	\$81.69
22	2" General Service	\$75.84	\$76.55	\$76.89	\$130.70
23	3" General Service	\$151.68	\$153.11	\$153.78	\$261.40
24	4" General Service	\$237.00	\$239.23	\$240.28	\$408.44
25	6" General Service	\$474.00	\$478.46	\$480.57	\$816.90
26					
27	<u>Gallage Charge (per 1,000 Gallons)</u>				
29	All Residential	\$3.08	\$3.11	\$3.12	\$5.30
30	All General Service	\$3.08	\$3.11	\$3.12	\$5.30

\*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; Pasco 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) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 1.1.08 to 5.18.08	(5) Test Year Rates Effective 5.19.08 to 12.31.08*	(6) Current Rates Effective 2.28.09	(7) Proposed Rates
1	<u>Residential</u>				
2	ALL (Summertree) Residential	\$11.12	\$11.27	\$11.34	\$19.11
3	5/8" (Wis Bar) Residential	\$8.55	\$8.67	\$8.73	\$14.71
4	5/8" (Wis Bar) - Residential - FLAT	24.73	25.07	25.23	\$42.52
5					
6	<u>Multi-Residential Service</u>				
7	5/8" (Wis Bar) Multi-Residential	20.66	20.95	21.09	\$35.54
8	1" (Wis Bar) Multi-Residential	21.38	21.68	21.82	\$36.77
9					
10	<u>General Service</u>				
11	5/8" General Service	\$11.22	\$11.38	\$11.45	\$19.30
12	3/4" General Service	\$16.83	\$17.06	\$17.17	\$28.94
13	1" General Service	\$28.05	\$28.44	\$28.62	\$48.23
14	1.5" General Service	\$56.10	\$56.88	\$57.25	\$96.48
15	2" General Service	\$89.76	\$91.01	\$91.60	\$154.37
16	3" General Service	\$179.52	\$182.02	\$183.20	\$308.74
17	4" General Service	\$280.50	\$284.40	\$286.25	\$482.40
18	6" General Service	\$561.00	\$568.80	\$572.50	\$964.80
19					
20	<u>Gallonage Charge (per 1,000 Gallons)</u>				
21					
22	All Meters Residential (Summertree)	\$9.44	\$9.57	\$9.63	\$16.23
23	Max 6,000 Gallons				
24					
25	All Meters Residential (Wis Bar)	\$6.74	\$6.83	\$6.87	\$11.57
26	Max 6,000 Gallons				
27					
28	All Meters - (Wis Bar) General Service	\$11.33	\$11.49	\$11.56	\$19.48
29					
30					
31					
32					
33	*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				
34	the customer notices were mailed for the 2007 Index and Pass Through.				





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

Schedule E-3  
 Page 1 of 1  
 Preparer: Dan Ciecierski

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) General Service - Irrigation	(6) Private Fire Protection	(7) Other	(8) Total
1	January	2,874	-	59	2	-	-	2,935
2	February	4,084	-	62	4	-	-	4,150
3	March	1,683	-	56	-	-	-	1,739
4	April	2,857	-	60	2	-	-	2,919
5	May	4,088	-	64	4	-	-	4,156
6	June	2,763	-	59	2	-	-	2,824
7	July	2,754	-	55	2	-	-	2,811
8	August	2,475	-	49	2	-	-	2,526
9	September	2,629	-	47	2	-	-	2,678
10	October	1,780	-	30	2	-	-	1,812
11	November	3,886	-	64	2	-	-	3,952
12	December	2,609	-	78	2	-	-	2,689
13								
14	Total	34,482	-	683	26	-	-	35,191

## WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) General Service - Irrigation	(6) Private Fire Protection	(7) Other	(8) Total
1	January	1,278	1	4	-	-	-	1,283
2	February	1,434	2	5	-	-	-	1,441
3	March	1,123	-	3	-	-	-	1,126
4	April	1,274	1	5	-	-	-	1,280
5	May	1,440	2	7	-	-	-	1,449
6	June	1,258	-	5	-	-	-	1,263
7	July	1,224	-	5	-	-	-	1,229
8	August	1,183	1	4	-	-	-	1,188
9	September	1,350	1	5	-	-	-	1,356
10	October	189	1	2	-	-	-	192
11	November	2,321	1	7	-	-	-	2,329
12	December	1,084	1	4	-	-	-	1,089
13								
14	Total	15,158	11	56	-	-	-	15,225

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.: 090462-WS  
 Test Year Ended: December 31, 2008  
 Interim  Final   
 Historical  Projected   
 Water  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	Wedgfield Utilities, Inc.	Docket No.: 070694-WS			
15	Order No. PSC-08-0827-PAA-WS -	pg. 20			
16					

Company: Utilities, Inc. of Florida - Pasco 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.				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County  
 Docket No.:090462-WS  
 Schedule Year ended: December 31, 2008  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [x] 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	(7) Explanation
1	\$ 3,263	\$ 3,420	\$ 670	\$ 1,839	\$ 9,192	Adjusted Amount to Report in MFR
2					\$ 255	Adjustment 1
3					\$ 195	Adjustment 2
4					\$ 850	Adjustment 3
5					\$ 10,492	Total
6					\$ 10,492	Amount in GL
7					\$ -	Difference
8	Other Charges as follows:					
9	Incorrect Payment Adjustment			129		
10	NSF Check Charge			995		
11	Review & Inspection Fees			450		
12	Storage Charge			300		
13	Premise Visit			10		
14	Billing Error Duplicate Bill			(45)		
15	Total			<u>1,839</u>		

**NOTES:**

Adjustment 1: Due to an error in the billing system, the Violation Reconnect charges for 17 customers were uploaded twice in February 2008 resulting in an overstatement of \$255.00. This amount was removed from the Misc. Service Revenue account.

Adjustment 2: Seminole County tax discounts totaling \$194.63 were erroneously booked to the Misc. Service Revenue Account in Pasco County and should have been booked the Misc Service Revenue account in Seminole County. This amount was removed from Pasco County and added to the Misc Service Revenue account for Seminole County.

Adjustment 3: The per books revenues reflected on Schedule B-4 includes revenues from a partial 13th month billing recorded in the test year. This adjustment removes the Miscellaneous Revenues included in this extra billing.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	\$ 368	\$ -	\$ -	\$ -	\$ 368
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 - Pasco County

Schedule E-6

Docket No.:090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim  Final 

Preparer: Dan Ciecierski

Historical  Projected 

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	5.25"	M&H	129	2324 Prestige Drive	1
2	5.25"	M&H	129	2327 Staghorn Drive	1
3	5.25"	M&H	129	2424 Santiago Drive	1
4	5.25"	M&H	129	2436 Prestige Drive	1
5	4.5"	Mueller	Improved	1948 Bonita Drive @ Pleasure Drive	1
6	5.25"	AVK	2780	4124 Buena Vista Drive @ Pleasure Drive	1
7	4.5"	Mueller	Improved	4004 Reggie Drive	1
8	4.5"	Mueller	Improved	4004 Scarlet Maple Drive	1
9	5.25"	Waterous	Pacer	4405 Bonita Drive near Hess Station	1
10	5.25"	AVK	2780	1353 Hess Drive @ Buena Vista Drive	1
11	5.25"	Kennedy	K-81A	4117 Lange Drive @ Pleasure Drive	1
12	4.5"	Mueller	Improved	2143 Kepner Drive @ Lange	1
13	5.25"	Mueller	Improved	11922 Boynton Drive	1
14	4.5"	Mueller	Improved	11730 Bayonet Lane	1
15	4.5"	Mueller	Improved	12102 Boynton Drive	1
16	4.5"	Mueller	Improved	11614 Boynton Drive	1
17	5.25"	US Pipe	Metropolitan	11615 Pampas	1
18	5.25"	US Pipe	Metropolitan	Golf Course @ Paradise Point Drive	1
19	5.25"	US Pipe	Metropolitan	Rosetree Drive & Pampas Drive	1
20	5.25"	US Pipe	Metropolitan	Paradise Point Drive & Scotch Pine Drive	1
21	5.25"	US Pipe	Metropolitan	11515 Scotch Pine Drive	1
22	5.25"	US Pipe	Metropolitan	11704 Rosetree Drive	1
23	5.25"	US Pipe	Metropolitan	11811 Wax Mrytle Drive	1
24	5.25"	US Pipe	Metropolitan	11517 Pampas Drive	1
25	5.25"	US Pipe	Metropolitan	11631 Scotch Pine Drive	1
26	5.25"	US Pipe	Metropolitan	11625 English Elm Drive	1
27	5.25"	US Pipe	Metropolitan	11640 White Ash Drive	1
28	5.25"	US Pipe	Metropolitan	11602 Golden Rain	1
29	5.25"	US Pipe	Metropolitan	11601 Scotch Pine Drive	1
30	5.25"	US Pipe	Metropolitan	11618 Pear Tree Lane	1
31	5.25"	US Pipe	Metropolitan	11532 Rosetree Drive	1
32	5.25"	US Pipe	Metropolitan	11606 White Ash Drive	1
33	5.25"	US Pipe	Metropolitan	11711 Alderwood Drive	1
34	5.25"	US Pipe	Metropolitan	Tupelo & Pampas Drive	1
35	5.25"	US Pipe	Metropolitan	11632 Aspenwood Drive	1
36	5.25"	US Pipe	Metropolitan	11604 Aspenwood Drive	1
37	5.25"	US Pipe	Metropolitan	11720 Aspenwood Drive	1
38	5.25"	US Pipe	Metropolitan	11634 Cocowood Drive	1
39	5.25"	US Pipe	Metropolitan	11736 White Ash Drive	1
40	5.25"	US Pipe	Metropolitan	11609 Cocowood Drive	1
41	5.25"	Kennedy	K-81A	Loblolly Drive & Hollyann Drive	1
42	5.25"	Kennedy	K-81A	1621 Hollyann Drive	1
43	5.25"	Kennedy	K-81A	11647 Foxworth Drive	1
44	5.25"	Kennedy	K-81A	11742 Ivywood Drive	1
45	5.25"	American Darling	B-84-B	Paradise Point @ Clear Oaks Circle	1
46	5.25"	American Darling	B-84-B	Clear Oaks Circle	1
47	5.25"	American Darling	B-84-B	Paradise Point @ Cedar Oaks Circle	1
48	5.25"	American Darling	B-84-B	11428 Sinatra Drive	1
49	5.25"	American Darling	B-84-B	Turtle Dove Place	1
50	5.25"	Kennedy	K-81A	4621 Darlington Road	1
51				Total	50

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.:090462-WS  
 Schedule Year ended: December 31, 2008  
 Interim [ ] Final [x]  
 Historical [x] 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	5.25"	Mueller	1
2			
Total			1

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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 2	The utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Company: Utilities, Inc. of Florida - Pasco 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	<b>Utilities, Inc. of Florida - Pasco County is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
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 - Pasco County  
 Docket No.: 090462-WS  
 Schedule Year ended: December 31, 2008  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

Schedule E-11  
 Page 1 of 1

Preparer: Dan Ciecierski

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      The utility does not have any guaranteed revenue contracts; therefore this schedule is not applicable.

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

Schedule E-12  
 Page 1 of 1

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	The utility 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 - Pasco County

Schedule E-13

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

(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	The utility 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 - Pasco 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 (Orangewood - 629,613,615)  
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) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold See Note	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4) See Note	(6) % Unaccounted For Water See Note
Jan-08	8.483		10.299	0.008	-1.824	-21.5%
Feb-08	7.302		2.180	0.011	5.111	70.0%
Mar-08	7.985		6.531	0.006	1.448	18.1%
Apr-08	7.545		10.272	0.003	-2.730	-36.2%
May-08	8.223		6.823	0.003	1.397	17.0%
Jun-08	7.641		5.600	0.006	2.035	26.6%
Jul-08	7.032		5.077	0.000	1.955	27.8%
Aug-08	6.227		5.505	0.000	0.722	11.6%
Sep-08	7.465		8.792	0.031	-1.358	-18.2%
Oct-08	7.593		0.000	0.013	7.580	99.8%
Nov-08	6.978		5.939	0.007	1.032	14.8%
Dec-08	7.401		5.621	0.000	1.780	24.1%
<b>Total</b>	<b>89.874</b>	<b>0</b>	<b>72.639</b>	<b>0.088</b>	<b>17.147</b>	<b>19.1%</b>

(Above data in millions of gallons)

NOTE: a billing system changeover was implemented in mid 2008. In the process of implementation, there was some combining of readings and some overlapping reading periods.

Therefore, there are mismatches between gallons pumped in any one month and gallons sold as reflected in billing. However, the total gallons as shown above does reconcile with the gallons billed as shown on Sch. E-2 (E-2 shows both Pasco County systems sales, Orangewood and Summertree, combined). Because of the monthly mismatches, the most significant UAW percentage is the annual one.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
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)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.224
Feb-08					0.000	0.213
Mar-08					0.000	0.230
Apr-08					0.000	0.193
May-08					0.000	0.178
Jun-08					0.000	0.147
Jul-08					0.000	0.191
Aug-08					0.000	0.211
Sep-08					0.000	0.196
Oct-08					0.000	0.180
Nov-08					0.000	0.170
Dec-08					0.000	0.233
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>2.366</b>

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
 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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		580,000
<b>2 Maximum Day</b>		
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.		10/1/2008 350,100
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/5 of a 5 day reading.		
<b>3 Five Day Max. Year</b>		
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) 1/15/2008 296,000
		(2) 1/9/2008 296,200
		(3) 1/8/2008 305,700
		(4) 1/23/2008 329,900
		(5) 1/30/2008 333,500
	AVERAGE	312,260
<b>4 Average Daily Flow</b>		
	Max Month	273,637
	Annual	245,557
<b>5 Required Fire Flow</b>		
		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 (Orangewood - 629,613,615)

Schedule F-4

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

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
<b>Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment &amp; disposal.</b>		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
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		1,260 gpm
Firm Reliable well pumping capacity (largest well out), gpm		935 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.		30,600 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,		350,100 gpd
Peak hour demand = 2x max day/1440		486 gpm
Fire flow requirement		60,000 gpd
Unaccounted for water	19.08% of water pumped	33 gpd, avg
Acceptable unaccounted for	10.00%	17 gpd, avg
Excess unaccounted for		16 gpd, avg

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	486 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	16 gpm
E =	Firm Reliable Capacity	935 gpm

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
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).

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

**Not Applicable - wastewater service purchased from Pasco County.**

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
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 & Waster Collection System

Used & useful was last set for this system in Docket No. 060253-WS. The Commission found the distribution system and collection systems to be 100% used & useful, as it had in past cases. There have been no significant changes in the systems. The service area is built out and the distribution and collection system remains 100% used & useful..

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)

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.

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

Not applicable - System is built out. See Docket No. 060253-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
 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)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2004	1,765	1,776	1,771	85,771,438	48,445	91,204,126	1,883	
2	2005	1,776	1,784	1,780	80,118,218	45,010	85,390,528	1,897	0.77%
3	2006	1,784	1,789	1,786	82,430,247	46,147	90,906,533	1,970	3.84%
4	2007	1,789	1,764	1,776	79,063,503	44,511	81,509,637	1,831	-7.04%
5	2008	1,764	1,526	1,645	69,659,000	42,346	72,639,000	1,715	-6.33%
Average Growth Through 5-Year Period (Col. 8)									<u>-2.19%</u>

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

		X	Y
Constant:	1979.397748	1	1,883
X Coefficient:	-40.04688838	2	1,897
R <sup>2</sup> :	0.448983126	3	1,970
		4	1,831
		5	1,715
		10	1579
Five year growth			(136) Ercs
Annual average growth			-27.29 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Orangewood - 629,613,615)  
 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)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % incr. in ERCs
1	2004	135	134	135	3,162,065	23,510	3,162,065	135	
2	2005	134	136	135	3,532,956	26,170	3,543,936	135	0.68%
3	2006	136	136	136	3,430,522	25,224	3,454,762	137	1.14%
4	2007	136	135	136	3,320,412	24,505	3,330,962	136	-0.75%
5	2008	135	162	149	3,888,000	26,182	3,918,000	150	10.09%
Average Growth Through 5-Year Period (Col. 8)									<u>2.79%</u>

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

		X	Y
Constant:	129.2505905	1	135
X Coefficient:	3.080262939	2	135
R^2:	0.597899848	3	137
		4	136
		5	150
		10	160
Five year growth			10 Ercs
Annual average growth			2.08 Ercs

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
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) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold See Note	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4) See Note	(6) % Unaccounted For Water See Note
Jan-08	6.001		5.522	0.140	0.339	5.6%
Feb-08	6.689		5.997	0.111	0.581	8.7%
Mar-08	6.175		5.457	0.126	0.593	9.6%
Apr-08	7.035		6.552	0.155	0.328	4.7%
May-08	7.736		6.765	0.128	0.843	10.9%
Jun-08	7.275		6.389	0.123	0.763	10.5%
Jul-08	6.365		3.672	0.226	2.467	38.8%
Aug-08	4.576		12.463	0.397	-8.284	-181.0%
Sep-08	8.071		0.040	0.481	7.549	93.5%
Oct-08	9.790		0.000	0.390	9.401	96.0%
Nov-08	6.636		10.096	0.237	-3.697	-55.7%
Dec-08	5.818		7.016	0.158	-1.356	-23.3%
Total	82.166	0	69.969	2.670	9.527	11.6%

(Above data in millions of gallons)

NOTE: a billing system changeover was implemented in mid 2008. In the process of implementation, there was some combining of readings and some overlapping reading periods.

Therefore, there are mismatches between gallons pumped in any one month and gallons sold as reflected in billing. However, the total gallons as shown above does reconcile with the gallons billed as shown on Sch. E-2 (E-2 shows both Pasco County systems sales, Orangewood and Summertree, combined). Because of the monthly mismatches, the most significant UAW percentage is the annual one.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
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)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08					0.000	0.000
Apr-08					0.000	0.171
May-08					0.000	5.064
Jun-08					0.000	5.977
Jul-08					0.000	6.447
Aug-08					0.000	6.588
Sep-08					0.000	6.413
Oct-08					0.000	7.075
Nov-08					0.000	6.593
Dec-08					0.000	7.129
<b>Total</b>	<b>0.000</b>				<b>0.000</b>	<b>51.457</b>

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
 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.		540,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	10/16/2008	597,600
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/5 of a 5 day reading.		
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) 10/9/2008 (2) 10/14/2008 (3) 10/7/2008 (4) 10/23/2008 (5) 10/16/2008	429,700 463,600 512,200 518,000 597,600
	AVERAGE	504,220
4 Average Daily Flow	Max Month Annual	315,816 224,497
5 Required Fire Flow (Mixed single & multi-family)		1,000 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 (Summertree - 626)  
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
<b>Not Applicable - all wastewater treatment purchased</b>		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
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		1,291 gpm
Firm Reliable well pumping capacity (largest well out), gpm		891 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.		22,500 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,		597,600 gpd
Peak hour demand = 2x max day/1440		830 gpm
Fire flow requirement	1,000 gpm for 2 hours	120,000 gpd
Unaccounted for water	11.59% of water pumped	18 gpm
Acceptable unaccounted for	10.00%	16 gpm
Excess unaccounted for		3 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	830 gpm
B =	Property needed to serve five years after TY	208 gpm
C =	Fire flow demand	1,000 gpm
D =	Excess Unaccounted for water	3 gpm
E =	Firm Reliable Capacity	891 gpm

The above used and useful factor is applicable to all source of supply, pumping, storage and treatment accounts.

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

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

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

**Not Applicable - all wastewater treatment purchased**

The wastewater interconnection is considered to be 100% used & useful.

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

Water Distribution and Wastewater Collection Systems

In Docket No. 020071-WS, it was determined that all distribution and collection lines were contributed and, therefore, a used & useful adjustment was not necessary. Since all lines added since then have also contributed, a used & useful adjustment was not found necessary in Docket No. 060253-WS, and is not necessary in this proceeding.

Margin Reserve Calculations

Florida Public Service Commission

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

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.

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

Water Treatment & Related Facilities

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

where:

EG = Equivalent annual growth in ERCs

145 ERCs

PT = Post test year period per statute

5 yrs

U = Unit of measure utilized in U&U calculations.

0.29 gpm/ERC \*

PN = Property needed expressed in U units

208 gpm

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
 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)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2004	974	996	985	26,691,226	27,098	53,699,446	1,982		
2	2005	996	1,064	1,030	27,394,784	26,597	56,152,954	2,111	6.54%	
3	2006	1,064	1,108	1,086	29,551,520	27,211	68,575,407	2,520	19.36%	
4	2007	1,108	1,116	1,112	29,898,191	26,887	80,108,034	2,979	18.23%	
5	2008	1,116	1,083	1,100	26,554,000	24,151	69,969,000	2,897	-2.76%	
								Average Growth Through 5-Year Period (Col. 8)		<u>10.34%</u>

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

Constant:	1688.205028	X	Y
X Coefficient:	269.9091015	1	1,982
R^2:	0.901914235	2	2,111
		3	2,520
		4	2,979
		5	2,897
		10	4387
Five year growth			1490 Ercs
Annual average growth			298.03 Ercs
Maximum Annual growth rate per Rule 25-30.431			144.86 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Summertree - 626)  
 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)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2004	974	996	985	26,704,091	27,111	27,547,251	1,016	
2	2005	996	1,064	1,030	27,507,481	26,706	28,382,181	1,063	4.59%
3	2006	1,064	1,108	1,086	29,551,520	27,211	30,336,170	1,115	4.90%
4	2007	1,108	1,116	1,112	29,897,948	26,887	30,529,708	1,135	1.85%
5	2008	1,116	1,081	1,099	28,190,000	25,662	29,179,000	1,137	0.14%
Average Growth Through 5-Year Period (Col. 8)									<u>2.87%</u>

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

Constant:	998.8584845	X	Y
X Coefficient:	31.46215846	1	1,016
R^2:	0.895778279	2	1,063
		3	1,115
		4	1,135
		5	1,137
		10	1313

Five year growth	176 Ercs
Annual average growth	35.29 Ercs
Maximum Annual growth rate per Rule 25-30.431	56.85 Ercs

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,641,036	437,770 (A)	4,078,806	A-5, A-3 Int.
2					
3	Utility Land & Land Rights	12,042	(11,522) (A)	520	A-5
4					
5	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
7	Construction Work in Progress	82,871	(82,871) (C)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(652,975)	(9,644) (B)	(662,619)	A-9, A-3 Int.
10					
11	Less: CIAC	(594,329)	- (D)	(594,329)	A-12, A-3 Int.
12					
13	Accumulated Amortization of CIAC	386,629	(46,712) (E)	339,917	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	-	891,638 (F)	891,638	A-17, A-3 Int.
22					
23	<b>Total Rate Base</b>	<b>2,875,274</b>	<b>1,178,659</b>	<b>4,053,933</b>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,252,475	123,879 (A)	1,376,354	A-6, A-3 Int.
2					
3	Utility Land & Land Rights	-	1,218 (A)	1,218	A-6
4					
5	Less: Non-Used & Useful Plant (net)	N/A	N/A	-	A-7
6					
7	Construction Work in Progress	42,674	(42,674) (C)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(333,948)	(4,604) (B)	(338,552)	A-10, A-3 Int.
10					
11	Less: CIAC	(531,736)	(38,287) (D)	(570,023)	A-12, A-3 Int.
12					
13	Accumulated Amortization of CIAC	369,711	(146,458) (E)	223,253	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	-	350,701 (F)	350,701	A-17, A-3 Int.
22					
23	<b>Total Rate Base</b>	<b>799,176</b>	<b>243,775</b>	<b>1,042,951</b>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 (Interim)  
 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) Utility Plant		
2	1. Utility Plant in Service		
3	(a) Allocate General Plant to wastewater based on ERCs	<u>Total in Water</u>	
4	303.5 / 353.7 Land & Land Rights	23,007	6,494
5	304.5 / 354.7 Structures & Improvements	319,212	90,100
6	340.5 / 390.7 Office Furniture & Equipment	231,696	65,398
7	341.5 / 391.7 Transportation Equipment	(2,417)	(682)
8	342.5 / 392.7 Stores Equipment	-	-
9	343.5 / 393.7 Tools, Shop & Garage Equipment	28,082	7,926
10	344.5 / 394.7 Laboratory Equipment	791	223
11	345.5 / 395.7 Power Operated Equipment	-	-
12	346.5 / 396.7 Communication Equipment	9,299	2,625
13	347.5 / 397.7 Miscellaneous Equipment	358	101
14	<b>Total allocations of General Plant between water and wastewater</b>	<u>610,028</u>	<u>172,185</u>
15			
16	(b) To correct parent companies allocations during the year	634,293	(6,145)
17	To adjust Transportation Equipment for vehicle usage by Pasco County	90,706	35,671
18	<b>Total Allocation Adjustments</b>	<u>724,999</u>	<u>29,526</u>
19			
20	(c) To allocate average plant from UIF Common Cost Centers		
21	Pasco Cost Center	10,539	-
22	Seminole Cost Center	80,105	(19,470)
23	<b>Total allocations of UIF Common Cost Centers</b>	<u>90,644</u>	<u>(19,470)</u>
24			
25	(d) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
26	Total Adjustments to Water / Wastewater UPIS	(258,131)	(16,222)
27	Allocation of Water General Plant accounts to Wastewater	70,068	(70,068)
28	Allocation of Wastewater General Plant accounts to Water	(29,146)	29,146
29	Allocation Rounding	(1)	-
30	<b>Total Adjustments to Rollforward Plant = 1/1/2006 to 12/31/2008</b>	<u>(217,210)</u>	<u>(57,144)</u>
31			
32	<b>Total adjustments to Utility Plant</b>	<u>426,248</u>	<u>125,097</u>
33			
34	(B) Accumulated Depreciation		
35	1. Utility Plant in Service		
36	(a) Allocate General Plant Accumulated Depreciation to wastewater based on ERCs	<u>Total in Water</u>	
37	304.5 / 354.7 Structures & Improvements	69,090	19,502
38	340.5 / 390.7 Office Furniture & Equipment	26,321	7,429
39	341.5 / 391.7 Transportation Equipment	10,329	2,915
40	342.5 / 392.7 Stores Equipment	-	-
41	343.5 / 393.7 Tools, Shop & Garage Equipment	51,960	14,666
42	344.5 / 394.7 Laboratory Equipment	115	32
43	345.5 / 395.7 Power Operated Equipment	-	-
44	346.5 / 396.7 Communication Equipment	10,067	2,841
45	347.5 / 397.7 Miscellaneous Equipment	-	-
46	<b>Total Allocation of General Plant Accumulated Depreciation</b>	<u>167,882</u>	<u>47,387</u>
47			
48	(b) To correct parent companies depreciation allocations during the year based on ERCs	168,790	6,047
49	To adjust Acc. Dep. for Vehicle Usage by Pasco County	37,833	14,878
50	<b>Total Allocation Adjustments</b>	<u>206,623</u>	<u>20,925</u>
51			
52	(c) To allocate average accumulated depreciation from UIF Common Cost Centers		
53	Pasco Cost Center	2,813	-
54	Seminole Cost Center	19,689	(28,167)
55	<b>Total allocations of UIF Common Cost Centers</b>	<u>22,502</u>	<u>(28,167)</u>
56			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 (Interim)  
 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	(d) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
2	Total Adjustments to Water / Wastewater Accumulated Depreciation	(160,506)	(47,129)
3	Allocation of Water General Plant Depreciation to Wastewater	1,903	(1,903)
4	Allocation of Wastewater General Plant Depreciation to Water	(13,491)	13,491
5	Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008	(172,094)	(35,541)
6			
7	Total Accumulated Depreciation Adjustments	9,644	4,604
8			
9	(C) Construction Work in Progress		
10	To remove from rate base average construction work in process	(82,871)	(42,674)
11	Total construction work in progress	(82,871)	(42,674)
12			
13	(D) Contributions in Aid of Construction (CIAC)		
14	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
15	CIAC - Water Treatment Equipment	-	-
16	CIAC - Other Tangible Plant - Water	(114,659)	-
17	CIAC - Water Tap	114,659	-
18	CIAC - Structures & Improvements - Wastewater Treatment	-	-
19	CIAC - Structures & Improvements - General Sewer	-	(105,691)
20	CIAC - Force Mains	-	(36,736)
21	CIAC - Gravity Mains	-	-
22	CIAC - Services	-	36,736
23	CIAC - Manholes	-	-
24	CIAC - Sewer Tap	-	185,757
25	CIAC - Reuse Res Cap Fee	-	(41,779)
26	Total CIAC Adjustments	-	38,287
27			
28	(E) Accumulated Amortization of CIAC		
29	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
30	CIAC - Organization - Water	(97,676)	-
31	CIAC - Structures & Improvements - Source of Supply	(1,475)	-
32	CIAC - Structures & Improvements - Water Treatment	(126)	-
33	CIAC - Wells & Springs	(1,098)	-
34	CIAC - Electric Pump Equipment - Source of Supply	(3,036)	-
35	CIAC - Water Treatment Equipment	(2,342)	-
36	CIAC - Distribution Reservoirs & Standpipes	(5,031)	-
37	CIAC - Transmission & Distribution Mains	(19,046)	-
38	CIAC - Service Lines	(3,033)	-
39	CIAC - Meters	(3,914)	-
40	CIAC - Meter Installations	(248)	-
41	CIAC - Hydrants	2	-
42	CIAC - Other Tangible Plant - Water	(163,877)	-
43	CIAC - Water Tap	254,071	-
44	CIAC - Water Plant Meter Fee	117	-
45	CIAC - Organization - Wastewater	-	(115,204)
46	CIAC - Structures & Improvements - Pump Lift Stations	-	(23,053)
47	CIAC - Structures & Improvements - Treatment	-	448
48	CIAC - Structures & Improvements - General Sewer	-	(449)
49	CIAC - Force Mains	-	(37,288)
50	CIAC - Gravity Mains	-	(59,173)
51	CIAC - Services to Customers	-	5,960
52	CIAC - Manholes	-	1,495
53	CIAC - Treatment & Disposal - Lagoons	-	(14,316)
54	CIAC - Treatment & Disposal - Wastewater Treatment Plant	-	(26,860)
55	CIAC - Sewer Tap	-	121,981
56	Total CIAC Amortization Adjustments	(46,712)	(146,458)
57			
58			
59			
60			
61			
62			
63			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3 (Interim)  
 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
	(F) Working Capital		
1	1. Adjustments to Schedule A-18 affecting Working Capital		
2	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
3			
4	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the		
5	2005 TY Rate Case (Amortization Start Date - 9/1/08)	220,340	
6	Net Adjustment to Deferred Rate Case Expense	<u>(262,944)</u>	
7			
8	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the		
9	2005 TY Rate Case (Amortization Start Date - 9/1/07)	16,507	
10			
11	Total Adjustments to Schedule A-18 affecting Working Capital	<u>(246,437)</u>	
12			
13	2. Adjustments to Schedule A-19 affecting Working Capital		
14	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
15	Condemnation Land at Seminole County	44,530	
16			
17	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
18			
19	Total Adjustments to Schedule A-19 affecting Working Capital	<u>48,247</u>	
20			
21	Working Capital Adjustment Per Schedule A-17 - Interim Section	<u>891,638</u>	<u>350,701</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco 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	800,466	5,646	806,112	467,774	(A) 1,273,886	B-4, B-3 Int.
2							
3	Operation & Maintenance	718,400	(79,804)	638,596		(B) 638,596	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	166,678	(27,711)	138,967	-	(C), (D) 138,967	B-13, B-3 Int.
6							
7	Amortization/Other Expenses	-	(3,186)	(3,186)		(E) (3,186)	B-3 Int.
8							
9	Taxes Other Than Income	139,346	(43,578)	95,768	21,050	(F) 116,818	B-15, B-3 Int.
10							
11	Provision for Income Taxes	-	(73,370)	(73,370)	168,102	(G) 94,732	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	1,024,423	(227,649)	796,774	189,152	985,926	
14							
15	NET OPERATING INCOME	(223,957)	233,295	9,338	278,622	287,960	
16							
17							
18	RATE BASE	2,875,274	1,178,659	4,053,933		4,053,933	
19							
20							
21	RATE OF RETURN	-	%	0.23	%	7.10	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.:090462-WS  
 Test Year Ended: 12/31/08  
 Interim [X] Final [ ]  
 Historic [X] 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	443,411	2,861	446,272	283,313	(A) 729,585	B-4, B-3 Int.
2							
3	Operation & Maintenance	385,324	147,465	532,789	-	(B) 532,789	B-6, B-3 int.
4							
5	Depreciation, net of CIAC Amort.	30,285	13,933	44,218	-	(C), (D) 44,218	B-14, B-3 Int.
6							
7	Amortization/Other Expenses	-	-	-	-	(E) -	
8							
9	Taxes Other Than Income	-	41,374	41,374	12,749	(F) 54,123	B-15, B-3 Int.
10							
11	Provision for Income Taxes	-	(77,440)	(77,440)	101,814	(G) 24,374	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	415,609	125,332	540,941	114,563	655,504	
14							
15	NET OPERATING INCOME	27,803	(122,471)	(94,669)	168,750	74,081	
16							
17							
18	RATE BASE	799,176	243,775	1,042,951		1,042,951	
19							
20							
21	RATE OF RETURN	3.48 %		--	%	7.10 %	

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

Florida Public Service Commission  
 Schedule: B-3 - Interim  
 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	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals and adjustments		
5	Total Revenues per B4	800,466	443,411
6	Adjustment to remove Accrued Revenues included in B-4	54,548	28,745
7	Adjustment to adjust Water/Sewer Sales - See B4 notes	(44,738)	(27,898)
8	Adjustment to Miscellaneous Revenues - See B-4 notes	(1,300)	-
9	Test Year Adjusted Revenues	<u>808,976</u>	<u>444,258</u>
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	806,112	446,272
14	Test Year Adjusted Revenues net of Accrual per above	<u>808,976</u>	<u>444,258</u>
15	Adjustment required to annualize revenues	<u>(2,864)</u>	<u>2,014</u>
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize a 7.10% rate of return	<u>467,774</u>	<u>283,313</u>
20			
21	<b>Total Adjustments to Revenues</b>	<u><b>473,420</b></u>	<u><b>286,174</b></u>
22			
23	(B) <u>Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</u>		
24	(1) To allocate common expenses charged to water to wastewater		
25	601/701 Salaries & Wages - Employees	(69,876)	69,876
26	603/703 Salaries & Wages - Officers, Etc.	(6,800)	6,800
27	604/704 Employee Pensions & Benefits	(22,077)	22,077
28	620/720 Materials & Supplies	(5,596)	5,596
29	632/732 Contractual Services - Acct.	(1,249)	1,249
30	633/733 Contractual Services - Legal	(712)	712
31	635/735 Contractual Services - Testing	(4,938)	4,938
32	636/736 Contractual Services - Other	(14,900)	14,900
33	642/742 - Rental of Equipment	2	(2)
34	650/750 Transportation Expenses	(8,838)	8,838
35	659/759 Insurance - Other	(9,549)	9,549
36	660/760 Advertising Expense	(7)	7
37	667/767 Reg. Comm. Exp. - Other	(267)	267
38	670/770 Bad Debt Expense	(4,335)	4,335
39	675/775 Miscellaneous Expenses	(16,906)	16,906
40	Total Allocation to Wastewater	<u>(166,048)</u>	<u>166,048</u>
41			
42	(2) To correct parent companies allocations during the year based on ERCs	<u>Total W &amp; WW</u>	
43	604/704 - Employee Pensions & Benefits	118	33
44	618/718 - Chemicals	338	338
45	620/720 - Materials	20,484	5,782
46	632/732 - Contractual Services - Acct.	79	22
47	633/733 - Contractual Services - Legal	5,640	1,592
48	636/736 - Contractual Services - Other	672	190
49	642/742 - Rental of Equipment	6	2
50	659/759 - Insurance - Other	880	248
51	666/766 - Regulatory Commission Expense - Rate Case Amort.	106,096	29,946
52	667/767 - Regulatory Commission Expense - Other	7,200	2,032
53	670/770 - Bad Debt Expense	85	24
54	675/775 - Miscellaneous Expenses	(3,935)	(1,111)
55	Total parent companies expenses reallocation based on ERCs	<u>137,663</u>	<u>38,760</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	(3) To correct allocations, annualize and increase salary and related		
2	expenses, and transportation expenses		
3	601/701 Salary & Wages	55,759	21,928
4	603/703 Salary & Wages - Officers	(15,504)	(6,097)
5	604/704 - Employee Pensions & Benefits	(324)	(127)
6	650/750 Transportation Expense	774	304
7	Total Salary & Transportation allocation adjustment	40,705	16,008
8			
9	(4) To adjust previous rate case amortization to allowed yearly amount		
10	Per Order No. PSC-07-0505-SC-WS	23,772	9,058
11	Per allocation adjustment in (2) above	76,150	29,946
12	666/766 - Regulatory Commission Expense - Rate Case Amort.	(52,378)	(20,888)
13			
14	(5) To adjust Purchased Sewage Treatment Expense to reflect 12 bills for		
15	2008, net of accruals, reversals and posting errors		
16	Orangewood per 2008 bills		10,544
17	Summertree per 2008 bills		313,046
18	Total Expense per Bills		323,590
19	Purchased Sewage Treatment expense per 2008 Income Statement		376,053
20	710 - Purchased Sewage Treatment Expense Adjustment		(52,463)
21			
22	(6) 618/718 Chemicals		
23	To remove charges pertaining to Sanlando Utilities	(94)	
24	To remove charges pertaining to other non UIF utility	(187)	
25	To remove and transfer charges pertaining to Seminole County - UIF	(375)	
26	To correct the value of invoices overstated in the G/L	(413)	
27	To add chemical expenses booked at Seminole GL - UIF	25	
28	To correct the value of invoices understated in the G/L	57	
29	Total Chemical Adjustments	(986)	-
30			
31	Total Adjustment required to O&M Expenses	(79,804)	147,465
32			
33	(C) Adjustments to Depreciation Expense:		
34	(1) To allocate common general depreciation expense from water to wastewater	(19,372)	19,372
35	(See Schedules B13 & B14, column (3) for account breakdown)		
36			
37	(2) (a) To correct parent companies allocations during the year based on ERCs	(4,567)	(2,901)
38	(b) To adjust depreciation expense for vehicle usage by Pasco County	4,495	1,768
38	(See Schedules B13 & B14, column (4) for account breakdown)	(72)	(1,133)
39			
40	(3) To allocate common depreciation expenses from UIF Common Cost Centers	1,242	489
41	(See Schedules B13 & B14, column (5) for account breakdown)		
42			
43	(4) To rollforward depreciation expense & correct depreciation rates	(10,907)	(8,860)
44	(See Schedules B13 & B14, column (6) for account breakdown)		
45			
46	Total Adjustments to Depreciation Expenses	(29,109)	9,868

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 - Structures & Improvements - Source of Supply	1	
4	CIAC - Water Treatment Equipment	414	
5	CIAC - Distribution Reservoirs & Standpipes	382	
6	CIAC - Transmission & Distribution Mains	655	
7	CIAC - Hydrants	(1)	
8	CIAC - Other Tangible Plant - Water	95	
9	CIAC - Water Tap	(2,866)	
10	CIAC - Water Plant Meter Fee	(78)	
11	CIAC - Structures & Improvements - Pump Lift Stations		(482)
12	CIAC - Structures & Improvements - Treatment		-
13	CIAC - Structures & Improvements - General Sewer		-
14	CIAC - Force Mains		1,225
15	CIAC - Gravity Mains		186
16	CIAC - Services to Customers		(967)
17	CIAC - Manholes		(290)
18	CIAC - Treatment & Disposal - Lagoons		(3,780)
19	CIAC - Sewer Tap		43
20	<b>Total Adjustments to CIAC Amortization Expense</b>	<b>(1,398)</b>	<b>(4,065)</b>
21			
22	(E) <u>Adjustments to Amortization - Other Expense</u>		
23	(1) To reflect \$3,186 yearly amortization of the \$15,930 gain associated with		
24	the Sale of Bartelt-Wis-Bar Land - Amortization period of 5 years		
25		<b>(3,186)</b>	
26	(F) <u>Taxes Other Than Income (TOTI)</u>		
27	Test Year Adjustments		
28	(1) To remove from the books total TOTI charged to combined accounts	(139,345)	-
29	in order to allocate TOTI between water and wastewater and make		
30	corrections as necessary		
31			
32	(2) Payroll Taxes		
33	a. Allocation of P/R taxes per books to water & wastewater based	18,184	7,151
34	on labor costs		
35			
36	b. Adjust Payroll Taxes for salary allocations / annualization /	1,308	514
37	increase		
38	<b>Total Payroll Taxes Adjustment</b>	<b>19,492</b>	<b>7,665</b>
39			
40	(3) Personal Property Tax		
41	a. Allocation of Pasco County \$47,442.04 Personal Property Tax	36,287	11,155
42	bill to water and wastewater based on Net Plant		
43	<b>Total Personal Property Tax Adjustment</b>	<b>36,287</b>	<b>11,155</b>
44			
45	(4) Real Estate Tax		
46	a. Allocation of Pasco County Real Estate Taxes to water and	2,092	1,834
47	wastewater based on property taxed		
48	b. Allocation of allocated taxes per books based on ERCs	656	258
49	c. Correction of allocated taxes per books	920	362
50	<b>Total Real Estate Tax Adjustment</b>	<b>3,668</b>	<b>2,454</b>
51			
52	(5) General & Other Taxes		
53	a. Allocation of per books amounts to water & wastewater based	(30)	(12)
54	on ERCs		
55	b. Correction to allocated taxes per books	75	30
56	<b>Total General Other Taxes Adjustment</b>	<b>45</b>	<b>18</b>

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	(6) Regulatory Assessment Fees (RAF)		
2	a. Calculate RAFs based on Adjusted Test Year Revenues		
3	Test Year Adjusted Revenues	808,976	444,258
4	b. Calculate RAFs for Annualized Revenues		
5	Adjustment to Annualize Revenues	(2,864)	2,014
6	Total Test Year Adjusted Revenues	806,112	446,272
7	RAF Rate	0.045	0.045
8	Adjusted Test Year RAF	36,275	20,082
9			
10	Total Test Year Adjustments to TOTI	(43,578)	41,374
11			
12	Pro Forma Adjustments		
13	(7) Regulatory Assessment Fees (RAF)		
14	a. Calculate RAFs on Additional Revenues Requested		
15	Additional Revenues Requested	467,774	283,313
16	RAF Rate	4.5%	4.5%
17	Adjustment to RAF	21,050	12,749
18			
19	Total Pro Forma Adjustments to TOTI	21,050	12,749
20			
21	(G) <u>Provision for Income Taxes</u>		
22	(1) To calculate adjusted taxes prior to revenue increase	(73,370)	(77,440)
23			
24	(2) To calculate additional taxes due to requested revenue adjustments	168,102	101,814
25			
26	Total Adjustments to Provision for Income Taxes	94,732	24,374
27			
28			
29			

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books *					
3		61,789	25,335	52,264	(42)	139,346
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1. Remove TOTI from books in order to correct and allocate	(61,789)	(25,335)	(52,264)	42	(139,346)
6	appropriately between water and wastewater					
7						
8	2. Payroll Taxes					
9	Allocation to water and wastewater and adjustments to P/R taxes		19,492			19,492
10	per B-3					
11						
12	3. Personal Property Tax					
13	Allocation to water and wastewater and adjustments to personal			36,287		36,287
14	property taxes per B-3					
15						
16	4. Real Estate Tax					
17	Allocation to water and wastewater and adjustments to real estate			3,668		3,668
18	taxes per B-3					
19						
20	5. General & Other Taxes					
21	Allocation to water and wastewater and adjustments to general &				45	45
22	other taxes per B-3					
23						
24	6. Regulatory Assessment Fees					
25	Calculation of RAFs based on Adjusted and Annualized Test Year	36,275				36,275
26	Revenues per B-3					
27						
28	Adjusted Test Year TOTI - Water	36,275	19,492	39,955	45	95,767
29						
30	PRO FORMA ADJUSTMENTS					
31	7. Regulatory Assessment Fees					
32	a. Adjust for additional revenues requested	21,050				21,050
33						
34	Total Taxes Other than Income - Water	57,325	19,492	39,955	45	116,817
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.

Company: Utilities, Inc. of Florida - Pasco 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.

No.	Line 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		7,665			7,665
7	per B-3					
8						
9	2. Personal Property Tax					
10	Allocation to water and wastewater and adjustments to personal			11,155		11,155
11	propety taxes per B-3					
12						
13	3. Real Estate Tax					

**Reconciliation of Total Income Tax Provision**  
**Company: Utilities, Inc. of Florida - Pasco 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.**

<b>Line No.</b>	<b>Description</b>	<b>Ref.</b>	<b>Total Per Books</b>	<b>Utility Adjustments</b>	<b>Utility Adjusted</b>	<b>Water</b>	<b>Sewer</b>
1	Current Tax Expense	C-2(l)	\$ (31,484)	\$ 150,590	\$ 119,106	\$ 94,732	\$ 24,374
2							
3	Deferred Income Tax Expense	C-5(l)	(23,599)	23,599	-	-	-
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	<b>Total Income Tax Expense</b>		<b>\$ (55,083)</b>	<b>\$ 174,189</b>	<b>\$ 119,106</b>	<b>\$ 94,732</b>	<b>\$ 24,374</b>

**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 - Pasco County  
 Docket No.:090462-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	\$ (223,957)	\$ 233,295	\$ 9,338	\$ 278,622	\$ 287,960
2	-	(73,370)	(73,370)	168,102	94,732
3				0	
4	(223,957)	159,925	(64,032)	446,724	382,692
5	3,787	127,159	130,946	-	130,946
6				0	
7	(227,744)	32,766	(194,978)	446,724	251,746
8	Schedule M Adjustments:				
9				-	-
10	5,870	(5,870)	-	-	-
11	(45,012)	45,012	-	-	-
12				-	-
13	(39,142)	39,142	-	-	-
14				-	-
15	(188,602)	(6,376)	(194,978)	446,724	251,746
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	(188,602)	(6,376)	(194,978)	446,724	251,746
19	(10,373)	(351)	(10,724)	24,570	13,846
20	Limited by NOL				
21	Credits				
22					
23	(10,373)	(351)	(10,724)	24,570	13,846
24					
25	(178,229)	(6,025)	(184,254)	422,154	237,900
26	0.34	0.34	0.34	0.34	0.34
27					
28	(60,598)	(2,049)	(62,646)	143,532	80,886
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	(60,598)	(2,049)	(62,646)	143,532	80,886
33					
34	Summary:				
35	(10,373)	(351)	(10,724)	24,570	13,846
36	(60,598)	(2,049)	(62,646)	143,532	80,886
37					
38	\$ (70,971)	\$ (2,400)	\$ (73,370)	\$ 168,102	\$ 94,732
39					
40					
41					
42					

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

Company: Utilities, Inc. of Florida - Pasco County  
 Docket No.:090462-WS  
 Schedule Year Ended: 12/31/08  
 Historic  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	\$ 27,803	\$ (122,471)	\$ (94,669)	\$ 168,750	\$ 74,081
2		(77,440)	(77,440)	101,814	24,374
3					
4	27,803	(199,911)	(172,109)	270,564	98,455
5	974	32,709	33,683	-	33,683
6					
7	26,829	(232,620)	(205,792)	270,564	64,772
8	Schedule M Adjustments:				
9					
10	2,308	(2,308)	-	-	-
11	(17,702)	17,702	-	-	-
12					
13	(15,394)	15,394	-	-	-
14				0	
15	42,223	(248,014)	(205,792)	270,564	64,772
16	Less: State Income Tax Exemption (\$5,000)				
17					
18	42,223	(248,014)	(205,792)	270,564	64,772
19	2,322	(13,641)	(11,319)	14,881	3,562
20	Limited by NOL				
21	Credits				
22					
23	2,322	(13,641)	(11,319)	14,881	3,562
24					
25	39,901	(234,373)	(194,473)	255,683	61,210
26	0.34	0.34	0.34	0.34	0.34
27					
28	13,566	(79,687)	(66,121)	86,933	20,812
29	Less: Investment Tax Credit Realized				
30	This Year (Sch. C-7)				
31					
32	13,566	(79,687)	(66,121)	86,933	20,812
33					
34	Summary:				
35	2,322	(13,641)	(11,319)	14,881	3,562
36	13,566	(79,687)	(66,121)	86,933	20,812
37					
38	\$ 15,888	\$ (93,328)	\$ (77,440)	\$ 101,814	\$ 24,374

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

Company: Utilities, Inc. of Florida - Pasco County

Schedule: C-3 (Interim)

Docket No.:090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten Weeks

Interim  Final

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

Historic  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	(228)	22,441	22,213	17,668	4,545
7						
8	Other Interest Expense - Intercompany	4,989	137,427	142,416	113,278	29,138
9						
10	AFUDC	7,430	(7,430)	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 12,191	\$ 152,438	\$ 164,629	\$ 130,946	\$ 33,683

\* 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 - Pasco 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 (Line 18 - 23)	(135,265)	-	(135,265)									
26	Federal Tax Rate	0.34	0.34	0.34									
27													
28	Federal Deferred Taxes (Line 26 x Line 27)	(45,990)	-	(45,990)									
29													
30													
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)									
32													
33	Total Deferred Tax Expense (To C-4)	\$ (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 - Pasco 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	2,141,590	42.02%	6.65%	2.79%
2	Short Term Debt	472,608	9.27%	4.30%	0.40%
3	Preferred Stock	-			
4	Common Equity	1,886,831	37.02%	10.46%	3.87%
5	Customer Deposits	31,515	0.62%	6.00%	0.04%
6	Tax Credits - Zero Cost	43,966	0.86%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	520,374	10.21%		
9	Other (Explain)	-			
10					
11	Total	<u>5,096,884</u>	<u>100.00%</u>		<u>7.10%</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 - Pasco 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		(7) Reconciled to Requested Rate Base
					(5) Pro Rata	(6) Pro Rata Percentage	
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(177,858,410)	47.58%	2,141,590
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,240,854)	10.50%	472,608
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	158,372,419	157,737,014	158,595,058	(156,708,227)	41.92%	1,886,831
5	Customer Deposits	35,967	26,819	31,515	-	n/a	31,515
6	Tax Credits - Zero Cost (see note 2)	44,045	43,013	43,966	-	n/a	43,966
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes (see note 2)	522,143	499,152	520,374	-	n/a	520,374
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>354,474,574</u>	<u>388,080,998</u>	<u>378,904,375</u>	<u>(373,807,491)</u>	<u>100.00%</u>	<u>5,096,884</u>
12							
13							
14	Notes:						
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.						
16	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. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.						
17	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.						
18	See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.						
19							

Supporting Schedules: C-7, C-8, D-3, D-4, D-5, D-7  
Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

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

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

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

(1) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 1.1.08 to 5.18.08	(5) Test Year Rates Effective 5.19.08 to 12.31.08*	(6) Current Rates Effective 2.28.09	(7) Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$9.48	\$9.57	\$9.61	\$15.25
3	3/4" Residential	\$14.22	\$14.35	\$14.41	\$22.87
4	1" Residential	\$23.70	\$23.92	\$24.03	\$38.14
5	1.5" Residential	\$47.40	\$47.85	\$48.06	\$76.27
6	2" Residential	\$75.84	\$76.55	\$76.89	\$122.02
7	3" Residential	\$151.68	\$153.11	\$153.78	\$244.05
8	4" Residential	\$237.00	\$239.23	\$240.28	\$381.32
9	6" Residential	\$474.00	\$478.46	\$480.57	\$762.65
10					
12	<u>General Service - Irrigation</u>				
13	5/8" General Service Irrigation	\$9.48	\$9.57	\$9.61	\$15.25
14	1.5" General Service - Irrigation	\$47.40	\$47.85	\$48.06	\$76.27
15	1" General Service - Irrigation	\$23.70	\$23.92	\$24.03	\$38.14
16					
17	<u>General Service</u>				
18	5/8" General Service	\$9.48	\$9.57	\$9.61	\$15.25
19	3/4" General Service	\$14.22	\$14.35	\$14.41	\$22.87
20	1" General Service	\$23.70	\$23.92	\$24.03	\$38.14
21	1.5" General Service	\$47.40	\$47.85	\$48.06	\$76.27
22	2" General Service	\$75.84	\$76.55	\$76.89	\$122.02
23	3" General Service	\$151.68	\$153.11	\$153.78	\$244.05
24	4" General Service	\$237.00	\$239.23	\$240.28	\$381.32
25	6" General Service	\$474.00	\$478.46	\$480.57	\$762.65
26					
27	<u>Gallonge Charge (per 1,000 Gallons)</u>				
29	All Residential	\$3.08	\$3.11	\$3.12	\$4.95
30	All General Service	\$3.08	\$3.11	\$3.12	\$4.95

\*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; Pasco County

Schedule E-1

Docket No.:090462-WS

Page 2 of 2

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Interim [x] Final [ ]

Water [ ] or Sewer [x]

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

(1) Line No.	(3) Class/Meter Size	(4) Test Year Rates Effective 1.1.08 to 5.18.08	(5) Test Year Rates Effective 5.19.08 to 12.31.08*	(6) Current Rates Effective 2.28.09	(7) Proposed Rates
1	<u>Residential</u>				
2	ALL (Summertree) Residential	\$11.12	\$11.27	\$11.34	\$18.54
3	5/8" (Wis Bar) Residential	\$8.55	\$8.67	\$8.73	\$14.28
4	5/8" (Wis Bar) - Residential - FLAT	24.73	25.07	25.23	\$41.26
5					
6	<u>Multi-Residential Service</u>				
7	5/8" (Wis Bar) Multi-Residential	20.66	20.95	21.09	\$34.49
8	1" (Wis Bar) Multi-Residential	21.38	21.68	21.82	\$35.68
9					
10	<u>General Service</u>				
11	5/8" General Service	\$11.22	\$11.38	\$11.45	\$18.72
12	3/4" General Service	\$16.83	\$17.06	\$17.17	\$28.08
13	1" General Service	\$28.05	\$28.44	\$28.62	\$46.80
14	1.5" General Service	\$56.10	\$56.88	\$57.25	\$93.62
15	2" General Service	\$89.76	\$91.01	\$91.60	\$149.80
16	3" General Service	\$179.52	\$182.02	\$183.20	\$299.60
17	4" General Service	\$280.50	\$284.40	\$286.25	\$468.12
18	6" General Service	\$561.00	\$568.80	\$572.50	\$936.25
19					
20	<u>Gallonge Charge (per 1,000 Gallons)</u>				
21					
22	All Meters Residential (Summertree)	\$9.44	\$9.57	\$9.63	\$15.75
23	Max 6,000 Gallons				
24					
25	All Meters Residential (Wis Bar)	\$6.74	\$6.83	\$6.87	\$11.23
26	Max 6,000 Gallons				
27					
28	All Meters - (Wis Bar) General Service	\$11.33	\$11.49	\$11.56	\$18.90
29					
30					
31					
32					
33	*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				
34	the customer notices were mailed for the 2007 Index and Pass Through.				



