

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities, Inc. of Eagle Ridge

Exact Legal Name of Utility

**VOLUME I**



COM \_\_\_\_\_  
APA 1 \_\_\_\_\_  
ECR 13 \_\_\_\_\_  
GCL 1 \_\_\_\_\_  
RAD \_\_\_\_\_  
SSC \_\_\_\_\_  
ADM \_\_\_\_\_  
OPC \_\_\_\_\_  
CLK \_\_\_\_\_

DOCUMENT NUMBER-DATE

04386 JUN 24 =

FPSC-COMMISSION CLERK

FOR THE

Test Year Ended: December 31, 2010

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

**UTILITIES, INC. OF EAGLE RIDGE  
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	N/A	Schedule of Rate Base - Water - Final
A-2	1	Schedule of Rate Base - Sewer
A-3	2	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	N/A	Water Plant in Service by Primary Account
A-6	5	Sewer Plant in Service by Primary Account
A-7	7	Summary of Non-Used & Useful Plant
A-8	8	Annual Accumulated Depreciation Additions and Balances
A-9	N/A	Water Accumulated Depreciation by Primary Account
A-10	9	Sewer Accumulated Depreciation by Primary Account
A-11	11	Annual CIAC Additions and Balances
A-12	12	CIAC by Classification
A-13	13	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	14	Accumulated Amortization of CIAC by Classification
A-15	15	Schedule of AFUDC Rates Used
A-16	16	Annual Advances for Construction Additions and Balances
A-17	17	Calculation of Working Capital Allowance
A-18	18	Comparative Balance Sheet - Assets
A-19	19	Comparative Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-1	N/A	Schedule of Water Operating Statement - Final
B-2	20	Schedule of Sewer Operating Statement - Final
B-3	21	Adjustments to Operating Income - Final
B-4	24	Test Year Operating Revenues
B-5	N/A	Operation and Maintenance Expenses by Month - Water
B-6	25	Operation and Maintenance Expenses by Month - Sewer
B-7	N/A	Comparative Operation and Maintenance Expenses - Water
B-8	27	Comparative Operation and Maintenance Expenses - Sewer
B-9	29	Schedule of Test Year Contractual Services
B-10	30	Analysis of Rate Case Expense
B-11	31	Analysis of Major Maintenance Projects - Water and Sewer
B-12	32	Schedule of Allocated Expenses
B-13	N/A	Depreciation Expense - Water
B-14	45	Depreciation Expense - Sewer
B-15	46	Schedule of Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	47	Reconciliation of Total Income Tax Provision - Final
C-2	48	State and Federal Income Tax Calculation - Current -Final
C-3	49	Schedule of Interest in Tax Expense Calculation
C-4	50	Book/Tax Differences - Permanent
C-5	51	Deferred Tax Expense - Final
C-6	52	Accumulated Deferred Income Taxes - Final
C-7	55	Investment Tax Credits
C-8	56	Parent(s) Debt Information
C-9	57	Income Tax Returns
C-10	58	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	59	Requested Cost of Capital - Final
D-2	60	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	62	Preferred Stock Outstanding
D-4	63	Short-Term Debt
D-5	64	Long-Term Debt
D-6	65	Variable Rate Long-Term Debt
D-7	66	Schedule of Customer Deposits

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

**UTILITIES, INC. OF EAGLE RIDGE  
INDEX**

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<b>VOLUME I</b>		
<b><u>RATE SCHEDULES</u></b>		
E-1	67	Rate Schedule
E-2	68	Revenue Schedule at Present and Proposed Rates
E-3	70	Customer Monthly Billing Schedule
E-4	71	Miscellaneous Service Charges
E-5	72	Miscellaneous Service Charge Revenue
E-6	73	Public Fire Hydrants Schedule
E-7	74	Private Fire Protection Schedule
E-8	75	Contracts and Agreements Schedule
E-9	76	Tax or Franchise Fee Schedule
E-10	77	Service Availability Charges Schedule
E-11	78	Guaranteed Revenues Received Schedule
E-12	79	Class A Utility Cost of Service Study
E-13	80	Projected Test Year Revenue Calculation
E-14	81	Billing Analysis Schedule (contained in Volume II)
<b><u>ENGINEERING SCHEDULES</u></b>		
F-1	N/A	Gallons of Water Pumped, Sold and Unaccounted For
F-2	82	Gallons of Wastewater Treated
F-3	N/A	Water Treatment Plant Data
F-4	83	Wastewater Treatment Plant Data
F-5	N/A	Used and Useful Calculations - Water Treatment Plant
F-6	84	Used and Useful Calculations - Wastewater Treatment Plant
F-7	86	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	87	Margin Reserve Calculations - Water and Wastewater
F-9	N/A	Equivalent Residential Connections - Water
F-10	88	Equivalent Residential Connections - Wastewater
<b><u>INTERIM RATE SCHEDULES</u></b>		
A-1 Interim	N/A	Water Rate Base - Interim
A-2 Interim	89	Sewer Rate Base - Interim
A-3 Interim	90	Adjustments to Rate Base
B-1 Interim	N/A	Schedule of Water Operating Statement - Interim
B-2 Interim	92	Schedule of Sewer Operating Statement - Interim
B-3 Interim	93	Adjustments to Operating Income
B-15 Interim	95	Taxes Other Than Income
C-1 Interim	96	Reconciliation of Total Income Tax Provision
C-2 Interim	97	State and Federal Income Tax Calculation - Current
C-3 Interim	98	Schedule of Interest in Tax Expense Calculation
C-5 Interim	99	Deferred Income Tax Expense
D-1 Interim	100	Requested Cost of Capital
D-2 Interim	101	Reconciliation of Capital Structure to Rate Base
E-1 Interim	102	Rate Schedule - Present, and Interim
E-2 Interim	103	Revenue Schedule at Present and Interim Rates

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

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

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

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	6,897,768	(26,771)	(A)	6,870,997	A-6, A-3
2						
3	Utility Land & Land Rights	51,847	41	(A)	51,888	A-6, A-3
4						
5	Less: Non-Used & Useful Plant (net)	-	-		-	A-7
6						
7	Construction Work in Progress	3	(3)	(C)	-	A-3
8						
9	Less: Accumulated Depreciation	(3,161,316)	141,777	(B)	(3,019,539)	A-10, A-3
10						
11	Less: CIAC	(3,809,952)	1	(D)	(3,809,951)	A-12, A-3
12						
13	Accumulated Amortization of CIAC	2,355,036	98,346	(E)	2,453,382	A-14, A-3
14						
15	Acquisition Adjustments	310,957	(310,957)	(F)	-	A-3
16						
17	Accum. Amort. of Acq. Adjustments	(44,192)	44,192	(F)	-	A-3
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	282,328	(G)	282,328	A-17, A-3
22						
23	<b>Total Rate Base</b>	<b>2,600,151</b>	<b>228,954</b>		<b>2,829,105</b>	



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 2  
 Docket No.: 110153-SU  
 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	Wastewater
1	<b>(A) Utility Plant</b>	
2	<b>1. Utility Plant in Service</b>	
3	(a) To correct parent company transportation allocations during the year based on ERCs	(22,883)
4	To correct parent company other allocations during the year based on ERCs	(35,914)
5	See Schedule A6, column (3) for detail accounts and amounts	
6	<b>Total Allocation Adjustments</b>	<u>(58,797)</u>
7		
8	(b) Adjustments to Rollforward Plant - 1/1/08 to 12/31/10	(933)
9	See Schedule A6, column (4) for detail accounts and amounts	
10	<b>Total adjustments to rollforward plant - 1/1/2008 to 12/31/2010</b>	<u>(933)</u>
11		
12	(c) <b>Pro Forma Adjustments</b>	
13	380.4 Retirement of Equalization Tank #1 - Estimated original cost in 1984	(22,000)
14	380.4 Modifications to Equalization Tank #2 - Piping, Instrumentation, catwalks, stairway, EQ pumping equipment	55,000
15	and control panels - Estimated completion date of 7/31/11	
16	See Schedule A6, column (5)	
17	<b>Total Pro Forma Adjustments</b>	<u>33,000</u>
18	<b>Total Adjustments to Utility Plant in Service</b>	<u><u>(26,730)</u></u>
19		
20	<b>(B) Accumulated Depreciation</b>	
21	<b>1. Utility Plant in Service</b>	
22	(a) To correct parent company transportation allocations during the year based on ERCs	(54,488)
23	To correct parent company other allocations during the year based on ERCs	(26,628)
24	See Schedule A10, column (3) for detail accounts and amounts	
25	<b>Total Allocation Adjustments</b>	<u>(81,116)</u>
26		
27	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2008 to 12/31/2010	(44,216)
28	See Schedule A10, column (4) for detail accounts and amounts	
29	<b>Total Adjustments to Rollforward Plant A/D - 1/1/2008 to 12/31/2010</b>	<u>(44,216)</u>
30		
31	<b>Pro-Forma Adjustments</b>	
32	(c) To annualize accumulated depreciation for assets placed in service during the test year	4,282
33	See Schedule A10, column (5) for detail accounts and amounts	
34	<b>Total Adjustments to Annualize A/D for assets placed in service in the Test Year</b>	<u>4,282</u>
35		
36	(d) To calculate accumulated depreciation for pro forma additions and retirements	
37	380.4 Retirement of Equalization Tank #1 - Estimated original cost in 1984	(22,000)
38	380.4 Modifications to Equalization Tank #2, \$55,000 - Piping, Instrumentation, catwalks, stairway, EQ pumping	1,273
39	equipment and control panels - Estimated completion 7/31/2011 - 5 months depreciation	
40	See Schedule A10, column (6) for detail accounts and amounts	
41	<b>Total Adjustments to Acc. Dep. associated with Proforma Adjustments and Retirements</b>	<u>(20,727)</u>
42		
43	<b>Total Accumulated Depreciation Adjustments</b>	<u><u>(141,777)</u></u>
44		
45	<b>(C) Construction Work in Progress</b>	
46	1. To remove from rate base average adjusted construction work in process balance	(3)
47		
48	<b>Total Construction Work in Progress Adjustments</b>	<u><u>(3)</u></u>
49		
50	<b>(D) Contributions in Aid of Construction (CIAC)</b>	
51	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2008 to 12/31/2010	(1)
52	See Schedules A12, page 1 of 1, column (16)	
53	<b>Total Adjustments to Rollover CIAC to 12/31/2010</b>	<u><u>(1)</u></u>
54		
55	<b>(E) Accumulated Amortization of CIAC</b>	
56	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2008 to 12/31/2010	98,346
57	See Schedules A14, page 1 of 1, column (16)	
58	<b>Total Adjustments to Rollforward CIAC Amortization - 1/1/2008 to 12/31/2010</b>	<u><u>98,346</u></u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 2  
 Docket No.: 110153-SU  
 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	Wastewater	
1	<b>(F) Acquisition Adjustment</b>		
2	1. To remove Acquisition Adjustment from Rate Base		(310,957)
3			
4	2. To remove Amortization of Acquisition Adjustment from Rate Base		44,192
5			
6	<b>(G) Working Capital and A19 Adjustments</b>		
7	1. Adjustments to Schedule A-18 affecting Working Capital		
8	(a) To correct parent company's allocations of regulatory expense and amortization allocations during the year based on ERCs		126
9			
10			
11			
12	(b) To adjust per books 13-month average previous rate case expense and amortization. Note that final actual expense of \$79,983.86 was less than the \$84,373 allowed rate case expense per Order No. PSC-09-0264-PAA-SU.		
13	Actual Rate Case Expense - 13-month average balance	79,984	
14	Per books 13-month average Rate Case Expense balance	94,872	
15	Adjustment to per books 13-month average Rate Case Expense balance	(14,888)	(14,888)
16			
17	Amortization of Actual Rate Case Expense - 13 month average balance	(21,662)	
18	Per books 13-month average Rate Case Amortization balance	(38,308)	
19	Adjustment to per books 13-month average Amortization balance	16,646	16,646
20			
21	Net Adjustment to Deferred Rate Case Expense for Previous Rate Case		1,758
22			
23			
24	(c) To add to Deferred Rate Case the estimated average (one-half) of this rate case per Schedule B-1C		116,088
25	Net Adjustment to Deferred Rate Case Expense for Current Rate Case		116,088
26			
27	<b>Net Adjustments to Deferred Rate Case</b>		117,972
28			
29	(d) To adjust allocation of object 2965 - Deferred Charges - Relocation Expense		(766)
30			
31	(e) To adjust allocation of object 2980 - Deferred Charges - Employee Fees		258
32			
33	(f) To adjust allocation of object 3120 - Acc. Amortization - Relocation Expense		768
34			
35	(g) To adjust allocation of object 3135 - Acc. Amortization - Employee Fees		(71)
36			
37	<b>Net Adjustments to Other Miscellaneous Deferred Debits</b>		189
38			
39	<b>Total Adjustments to Schedule A-18 affecting Working Capital</b>		118,161
40			
41	2. Adjustments to Schedule A-19		
42	(a) Adjustments to Deferred Income Taxes		194
43			
44	(b) Adjustments to Notes & Accounts Payable - Associated Companies		117,967
45			
46	<b>Total Adjustments to Schedule A-19</b>		118,161
47			
48			
49	3. Working Capital Adjustment Per Schedule A-17		282,328

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010

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 12/31/07		6,333,125
2	Additions (See Note 1.)		510,153
3	Retirements		(26,667)
4	Adjustments		
5			
6	Balance 12/31/08		6,816,611
7	Additions (See Note 2.)		274,545
8	Retirements - Per Docket # 080247-SU (See Note 2)		(85,043)
9	Adjustments to G/L - Per Docket # 080247-SU (See Note 2)		(106,672)
10			
11	Balance 12/31/09		6,899,441
12	Additions (See Note 3.)		148,451
13	Retirements		(16,054)
14	Adjustments - Rounding		(1)
15			
16	Balance 12/31/10		7,031,837
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		(82,222)
19	2. Various other adjustments to test year as per Schedule A6		(26,730)
20			
21	Adjusted 12/31/10 13-Month Average Balance	N/A	6,922,885
22			
23	Note(s):		
24	1. 2008 Annual Report - Schedule S-4(a), Column (d) - Additions, is missing (\$247) for account 361 Manholes; as a result, this (\$247) must be		
25	added to the total for that column, resulting in adjusted amount of \$510,153. Note that in the Annual Report, the total balance reflected in the		
26	account in column (f) - Current Year, is correct and so is the total Wastewater Plant Balance of \$6,816,611.		
27			
28	2. 2009 Annual Report - Schedule S-4(a), Column (d) - Additions, is missing \$3,163 for account 361 Manholes; as a result, this \$3,163 must be		
29	added to the total for that column, resulting in an adjusted amount of \$82,830. The total in this column represents the net effect of the additions to		
30	plant and adjustments to the G/L, including a retirement of \$85,043 per Docket # 080247-SU. Note that in the Annual Report, the total balance		
31	reflected in the account in column (f) - Current Year, is correct and so is the total Wastewater Plant Balance of \$6,899,441.		
32			
33	3. 2010 Annual Report - Schedule S-4(a), Column (d) - Additions, is missing \$303 for account 361 Manholes; as a result, this \$303 must be added		
34	to the total for that column, resulting in adjusted amount of \$148,451. Note that in the Annual Report, the total balance reflected in the account in		
35	column (f) - Current Year, is correct and so is the total Wastewater Plant Balance of \$7,031,837.		

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] Projected [ ]

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

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) Non-Used & Useful %	(8) NU&U Amount
			(3) Test Year A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) Proforma A3 - (A)1.(c)			
1	INTANGIBLE PLANT							
2	351.1 Organization	16,958				16,958		
3	352.1 Franchises	1,655	(73)	1		1,583		
4	389.1 Other Plant & Misc. Equipment	-				-		
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	11,411				11,411		
7	354.2 Structures & Improvements	5,912				5,912		
8	355.2 Power Generation Equipment - Collection Pit	-				-		
9	360.2 Collection Sewers - Force	274,862		(166,326)		108,536		
10	361.2 Collection Sewers - Gravity	1,424,199				1,424,199		
11	362.2 Special Collecting Structures	-				-		
12	363.2 Services to Customers	-		166,326		166,326		
13	364.2 Flow Measuring Devices	5,703				5,703		
14	365.2 Flow Measuring Installations	-				-		
15	389.2 Other Plant & Misc. Equipment	2,916				2,916		
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-		39,579		39,579		
18	354.3 Structures & Improvements	348,810		(620)		348,190		
19	355.3 Power Generation Equipment - Pumping Pit	-				-		
20	370.3 Receiving Wells	-				-		
21	371.3 Pumping Equipment	31,497				31,497		
22	389.3 Other Plant & Misc. Equipment	2,397				2,397		
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights	-				-		
25	354.4 Structures & Improvements	13,574		2,732,722		2,746,296		
26	355.4 Power Generation Equipment - Treatment Pit	4,877				4,877		
27	380.4 Treatment & Disposal Equipment	1,164,759			33,000	1,197,759		
28	381.4 Plant Sewers	141,865				141,865		
29	382.4 Outfall Sewer Lines	16,375				16,375		
30	389.4 Other Plant & Misc. Equipment	25,951				25,951		
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	17,900				17,900		
36	374.5 Reuse Distribution Reservoirs	9,294				9,294		
37	380.5 Treatment & Disposal Equipment	2,734				2,734		
38	381.5 Plant Sewers	8,336				8,336		
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	14,827				14,827		
44	355.6 Power Generation Equipment	-				-		
45	366.6 Reuse Services	-				-		
46	367.6 Reuse Meters & Meter Installations	-				-		
47	371.6 Pumping Equipment	1,356				1,356		
48	375.6 Reuse Transmission & Distribution System	53,945				53,945		
49	389.6 Other Plant & Miscellaneous Equipment	-				-		
50	GENERAL PLANT							
51	353.7 Land & Land Rights	40,436	41	(39,579)		898		
52	354.7 Structures & Improvements	2,795,781	4,597	(2,732,722)		67,656		
53	390.7 Office Furniture & Equipment	272,155	(5,036)			267,119		
54	391.7 Transportation Equipment	107,849	(22,883)			84,966		
55	392.7 Stores Equipment	-				-		
56	393.7 Tools, Shop & Garage Equipment	72,932	827			73,759		
57	394.7 Laboratory Equipment	11,373				11,373		
58	395.7 Power Operated Equipment	-				-		
59	396.7 Communication Equipment	6,405	463			6,868		
60	397.7 Miscellaneous Equipment	314		(314)		-		
61	398.7 Other Tangible Plant	40,257	(36,733)			3,524		
62								
63	TOTAL	6,949,615	(58,797)	(933)	33,000	6,922,865	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Historic [X] Projected [ ]

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

Schedule: A-6  
Page 2 of 2  
Preparer: Kirsten Weeks  
Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958	16,958
3	352.1 Franchises	1,653	1,653	1,653	1,653	1,652	1,653	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,655
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411	11,411
7	354.2 Structures & Improvements	5,700	5,700	5,700	5,700	5,700	5,700	6,094	6,094	6,094	6,094	6,094	6,094	6,094	5,912
8	355.2 Power Generation Equipment - Collection Pk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	272,739	272,739	272,739	272,739	272,739	272,739	277,113	276,609	276,609	276,609	276,609	276,609	276,609	274,862
10	361.2 Collection Sewers - Gravity	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199	1,424,199
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	363.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	364.2 Flow Measuring Devices	-	-	-	-	118	118	3,862	3,862	11,118	12,899	14,992	11,248	16,123	5,703
14	365.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	369.2 Other Plant & Misc. Equipment	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916	2,916
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	349,347	349,347	349,704	349,704	350,364	348,160	348,160	348,160	348,317	348,317	348,317	348,317	348,317	348,810
19	355.3 Power Generation Equipment - Pumping Pk	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	22,489	22,489	22,832	24,261	24,733	30,507	32,892	35,233	38,862	38,709	38,709	38,709	39,041	31,497
22	389.3 Other Plant & Misc. Equipment	2,397	2,397	2,397	2,397	2,397	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,396	2,397
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	9,957	9,957	9,957	9,957	9,957	9,957	9,957	9,957	9,957	12,174	14,224	21,276	39,181	13,574
26	355.4 Power Generation Equipment - Treatment Pk	4,041	4,041	4,041	4,041	4,041	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	4,877
27	380.4 Treatment & Disposal Equipment	1,155,495	1,158,163	1,158,055	1,158,132	1,159,276	1,159,165	1,159,740	1,161,643	1,166,134	1,174,063	1,174,230	1,174,230	1,183,540	1,164,759
28	381.4 Plant Sewers	125,769	133,817	136,312	137,239	137,616	138,374	139,047	140,311	151,060	151,060	151,060	151,060	151,523	141,865
29	382.4 Outfall Sewer Lines	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375
30	389.4 Other Plant & Misc. Equipment	25,769	25,769	25,769	25,769	25,769	25,769	25,769	26,163	26,163	26,163	26,163	26,163	26,163	25,951
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	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900	17,900
36	374.5 Reuse Distribution Reservoirs	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294	9,294
37	380.5 Treatment & Disposal Equipment	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734	2,734
38	381.5 Plant Sewers	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336	8,336
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	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827	14,827
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	366.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	367.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.6 Pumping Equipment	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356
48	375.6 Reuse Transmission & Distribution System	53,836	53,836	53,836	53,836	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,993	53,945
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	40,437	40,436	40,436	40,431	40,430	40,427	40,427	40,426	40,426	40,426	40,454	40,454	40,454	40,436
52	354.7 Structures & Improvements	2,794,818	2,794,817	2,794,799	2,794,585	2,795,021	2,794,383	2,795,543	2,795,491	2,795,528	2,795,368	2,800,879	2,799,923	2,793,404	2,795,781
53	390.7 Office Furniture & Equipment	273,476	273,590	273,646	267,422	267,497	267,257	267,392	267,773	268,982	268,439	260,583	260,623	281,139	272,155
54	391.7 Transportation Equipment	105,283	105,318	105,230	104,979	106,522	106,816	106,435	106,365	106,180	105,968	119,733	111,730	111,674	107,849
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	72,699	72,702	72,695	72,678	72,670	72,677	72,664	72,658	72,644	72,628	73,763	73,825	73,820	72,932
57	394.7 Laboratory Equipment	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,366	11,463	11,373
58	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	396.7 Communication Equipment	5,609	5,608	5,750	5,725	5,718	5,711	7,157	8,717	8,738	8,708	9,263	3,279	3,278	6,405
60	397.7 Miscellaneous Equipment	-	-	1,359	1,359	1,359	1,359	-	-	-	-	-	-	-	314
61	398.7 Other Tangible Plant	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257	40,257
62	TOTAL	6,899,443	6,908,306	6,914,839	6,910,534	6,915,501	6,919,531	6,933,622	6,940,832	6,970,185	6,978,795	7,016,453	7,005,120	7,031,837	6,949,615

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010

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	<b>WATER</b>			
2		N/A	N/A	N/A
3	<b>Plant in Service</b>			
4				
5	<b>Land</b>			
6				
7	<b>Accumulated Depreciation</b>			
8				
9	<b>CIAC</b>			
10				
11	<b>Accumulated Amortization of CIAC</b>			
12				
13	<b>Advances for Construction</b>			
14				
15	<b>Other (Explain)</b>			
16				
17	<b>Total</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
18				
19				
20				
21				
22	<b>WASTEWATER</b>			
23				
24	<b>Plant in Service</b>			
25				
26	<b>Land</b>			
27				
28	<b>Accumulated Depreciation</b>			
29				
30	<b>CIAC</b>			
31				
32	<b>Accumulated Amortization of CIAC</b>			
33				
34	<b>Advances for Construction</b>			
35				
36	<b>Other (Explain)</b>			
37				
38	<b>Total</b>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
39				
40				
41	<b>Note: Wastewater Plant in 100% Used &amp; Useful as per Schedules F6 and F7.</b>			

Supporting Schedules: A-6, A-10, A-12, A-14, A16  
 Recap Schedules: 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 Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010

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 12/31/07		2,692,539
2	Additions		244,110
3	Retirements		(26,667)
4	Adjustments		
5			
6	Balance 12/31/08 (See Note 1)		2,909,982
7	Additions		559,417
8	Retirements - Per Docket # 080247-SU (See Note 2)		(85,043)
9	Adjustments to G/L - Per Docket # 080247-SU (See Note 2)		14,689
10	Adjustments to G/L - Per Docket # 080247-SU (See Note 2)		(372,460)
11			
12	Balance 12/31/09 (See Notes 1 & 2)		3,026,585
13	Additions		279,089
14	Retirements		(16,054)
15			
16	Balance 12/31/10 (see Note 1)		3,289,620
17	Adjustments to year-end test year balance:		
18	1. To remove from G/L negative depreciation balance associated with water account 333.4		3,348
19	2. To convert to 13-month average test year.		(131,652)
20	3. Various other adjustments to test year as per Schedule A10		(141,777)
21			
22	Adjusted 12/31/10 13-Month Average Balance	N/A	3,019,539
23			
24	Note(s):		
25	1. Accumulated Depreciation balance of (\$3,348) for account 333.4 - Water Service Lines has been incorrectly included in the Annual Report total		
26	Accumulated Depreciation balance. A correction was made as part of the rollforward calculations.		
27			
28	2. 2009 Annual Report - Schedule S-6(a), Columns (d) and (e) represents the net effect of the additions to accumulated depreciation as well as		
29	adjustments to the G/L, including a retirement of \$85,043 per Docket # 080247-SU. This retirement was not included under Column (g), Plant		
30	Retired. Note that in the Annual Report, the total balance of \$3,026,585 accumulated depreciation reflected in column (k), Balance at End of Year is		
31	correct except for the (\$3,348) discussed above in Note 1.		

Supporting Schedules: A10  
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
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: Kirstan Weeks

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments				(7) Adjusted Average	(8) Non-Used & Useful %	(9) NU&U Amount
			(3) --- Test Year --- A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) --- Proforma --- A3 - (B)1.(c)	(6) A3 - (B)1.(d)			
1	INTANGIBLE PLANT								
2	351.1 Organization	(2,540)		4,520		1,980			
3	352.1 Franchises	10,674	(2)	(10,098)		574			
4	389.1 Other Plant & Misc. Equipment	-				-			
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	-				-			
7	354.2 Structures & Improvements	404		14	5	423			
8	355.2 Power Generation Equipment - Collection Pit	-				-			
9	360.2 Collection Sewers - Force	219,118		(92,127)	21	127,012			
10	361.2 Collection Sewers - Gravity	618,437		(679)		617,758			
11	362.2 Special Collecting Structures	-				-			
12	363.2 Services to Customers	-		81,903	25	81,928			
13	364.2 Flow Measuring Devices	178		132	1,989	2,299			
14	365.2 Flow Measuring Installations	-				-			
15	389.2 Other Plant & Misc. Equipment	210		88		298			
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights	-				-			
18	354.3 Structures & Improvements	81,112		13,392	(18)	94,486			
19	355.3 Power Generation Equipment - Pumping Pit	-				-			
20	370.3 Receiving Wells	-				-			
21	371.3 Pumping Equipment	2,040		895	377	3,312			
22	389.3 Other Plant & Misc. Equipment	197		76		273			
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights	-				-			
25	354.4 Structures & Improvements	(4,505)		2,005,979	594	2,002,068			
26	355.4 Power Generation Equipment - Treatment Pit	304		98	22	424			
27	380.4 Treatment & Disposal Equipment	(18,584)		(137,789)	1,001	(176,099)			
28	381.4 Plant Sewers	3,084		1,527	238	4,849			
29	382.4 Outfall Sewer Lines	4,911		1		4,912			
30	389.4 Other Plant & Misc. Equipment	2,156		662	11	2,829			
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	1,355		551		1,906			
36	374.5 Reuse Distribution Reservoirs	336		3		339			
37	380.5 Treatment & Disposal Equipment	243		73		316			
38	381.5 Plant Sewers	426		95		521			
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	3,288		1,230		4,518			
44	355.6 Power Generation Equipment	-				-			
45	366.6 Reuse Services	-				-			
46	367.6 Reuse Meters & Meter Installations	-				-			
47	371.6 Pumping Equipment	109		48		157			
48	375.6 Reuse Transmission & Distribution System	4,468		390	1	4,859			
49	389.6 Other Plant & Miscellaneous Equipment	-				-			
50	GENERAL PLANT								
51	353.7 Land & Land Rights	-				-			
52	354.7 Structures & Improvements	1,954,025	(7,277)	(1,922,345)		24,403			
53	390.7 Office Furniture & Equipment	119,921	(19,063)	594	6	101,458			
54	391.7 Transportation Equipment	84,342	(54,488)			29,854			
55	392.7 Stores Equipment	-				-			
56	393.7 Tools, Shop & Garage Equipment	63,221	643	2,838	4	66,706			
57	394.7 Laboratory Equipment	6,876		2,714	6	9,596			
58	395.7 Power Operated Equipment	-				-			
59	396.7 Communication Equipment	4,923	(929)			3,994			
60	397.7 Miscellaneous Equipment	-				-			
61	398.7 Other Tangible Plant	587		999		1,586			
62									
63	TOTAL	3,161,316	(81,116)	(44,216)	4,282	(20,727)	3,019,539	N/A	N/A



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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
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) Prior Year Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal
1	INTANGIBLE PLANT														
2	351.1 Organization	(2,879)	(2,828)	(2,773)	(2,720)	(2,667)	(2,614)	(2,561)	(2,508)	(2,437)	(2,365)	(2,293)	(2,221)	(2,150)	(2,540)
3	352.1 Franchises	7,823	8,132	8,940	9,149	9,957	10,188	10,874	11,182	11,890	12,199	12,708	13,216	13,724	10,874
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	354.2 Structures & Improvements	312	327	342	357	372	387	403	419	435	451	466	482	498	404
8	355.2 Power Generation Equipment - Collection Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	360.2 Collection Sewers - Force	214,448	215,514	216,582	217,650	218,718	219,786	218,028	218,805	219,884	220,783	221,841	222,920	223,999	219,118
10	361.2 Collection Sewers - Gravity	802,545	805,193	807,842	810,491	813,139	815,788	818,437	821,086	823,734	826,383	829,032	831,681	834,329	818,437
11	382.2 Special Collecting Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	383.2 Services to Customers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	384.2 Flow Measuring Devices	-	-	-	-	-	-	5	10	24	221	471	658	927	178
14	385.2 Flow Measuring Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	389.2 Other Plant & Misc. Equipment	129	143	156	170	183	197	210	224	237	251	264	278	291	210
16	SYSTEM PUMPING PLANT														
17	353.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	354.3 Structures & Improvements	76,783	77,955	79,128	80,301	81,475	82,639	79,405	80,571	81,734	82,927	84,119	85,312	86,505	81,112
19	355.3 Power Generation Equipment - Pumping Plt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	370.3 Receiving Wells	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	371.3 Pumping Equipment	1,285	1,385	1,486	1,591	1,697	1,825	1,965	2,113	2,277	2,456	2,635	2,814	2,995	2,040
22	389.3 Other Plant & Misc. Equipment	131	142	153	164	175	188	197	208	219	230	242	253	264	197
23	TREATMENT AND DISPOSAL PLANT														
24	353.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	354.4 Structures & Improvements	(4,538)	(4,534)	(4,531)	(4,528)	(4,528)	(4,523)	(4,520)	(4,517)	(4,515)	(4,506)	(4,492)	(4,480)	(4,381)	(4,505)
26	355.4 Power Generation Equipment - Treatment Plt	187	204	221	237	254	277	299	322	344	367	389	412	434	304
27	380.4 Treatment & Disposal Equipment	(52,048)	(45,727)	(39,400)	(33,073)	(26,740)	(21,414)	(15,079)	(8,730)	(10,818)	(8,770)	(228)	6,312	12,121	(18,584)
28	381.4 Plant Sewers	1,889	1,873	2,081	2,290	2,499	2,709	2,921	3,133	3,485	3,824	4,184	4,544	4,904	3,084
29	382.4 Outfall Sewer Lines	4,838	4,883	4,729	4,774	4,820	4,865	4,911	4,958	5,002	5,047	5,093	5,138	5,184	4,911
30	389.4 Other Plant & Misc. Equipment	1,443	1,561	1,680	1,798	1,917	2,035	2,154	2,273	2,392	2,513	2,634	2,756	2,877	2,158
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	858	941	1,023	1,106	1,189	1,272	1,355	1,438	1,521	1,604	1,686	1,769	1,852	1,355
36	374.5 Reuse Distribution Reservoirs	211	231	252	273	294	315	336	357	378	399	420	441	462	338
37	380.5 Treatment & Disposal Equipment	187	180	182	205	218	230	243	256	268	281	294	308	319	243
38	381.5 Plant Sewers	328	342	358	374	390	407	423	439	455	475	495	515	534	428
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	3,058	3,095	3,133	3,172	3,211	3,249	3,288	3,327	3,365	3,404	3,443	3,482	3,520	3,288
44	355.6 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	386.6 Reuse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	387.6 Reuse Meters & Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	371.8 Pumping Equipment	71	78	84	90	96	103	109	115	121	128	134	140	147	109
48	375.6 Reuse Transmission & Distribution System	3,840	3,944	4,049	4,153	4,258	4,363	4,467	4,572	4,677	4,782	4,887	4,992	5,096	4,468
49	389.6 Other Plant & Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	GENERAL PLANT														
51	353.7 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	354.7 Structures & Improvements	1,910,812	1,918,077	1,925,328	1,932,509	1,939,752	1,946,984	1,954,242	1,961,491	1,968,791	1,975,995	1,984,936	1,991,307	1,992,085	1,954,025
53	390.7 Office Furniture & Equipment	107,392	109,878	112,309	110,335	112,827	114,852	117,228	119,558	122,387	124,395	133,642	136,005	138,393	119,921
54	391.7 Transportation Equipment	78,189	78,797	79,332	79,743	81,431	82,188	82,732	83,381	83,900	84,413	95,877	92,921	93,587	84,342
55	392.7 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	393.7 Tools, Shop & Garage Equipment	60,773	61,154	61,528	61,889	62,281	62,644	63,010	63,384	63,751	64,115	65,417	65,787	66,167	63,221
57	394.7 Laboratory Equipment	6,518	6,577	6,637	6,696	6,755	6,814	6,873	6,933	6,992	7,055	7,118	7,181	7,245	6,878
58	395.7 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	396.7 Communication Equipment	5,601	5,623	5,645	5,648	5,683	5,681	5,707	5,738	5,775	5,838	6,458	249	277	4,923
60	397.7 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	398.7 Other Tangible Plant	411	440	469	499	528	558	587	616	646	675	704	734	763	587
62	TOTAL	3,029,935	3,053,380	3,078,873	3,095,341	3,119,848	3,137,979	3,158,047	3,180,928	3,198,474	3,217,848	3,262,578	3,275,924	3,292,968	3,181,318

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 Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010

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 12/31/07		3,557,176
2	Additions		692
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/08		3,557,868
7	Additions		
8	Retirements		
9	Adjustments to G/L - Per Docket # 080247-SU		252,084
10			
11	Balance 12/31/09		3,809,952
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/10		3,809,952
17	Adjustments to year-end test year balance:		
18	1. To convert to 13-month average test year.		-
19	2. Various other adjustments to test year as per Schedule A12		(1)
20			
21	Adjusted 12/31/10 13-Month Average Balance		3,809,951

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 Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] or Projected [ ]

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

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

Line No.	(1) Description	(2) Prior Year Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal	(16) Adjustments A3 - (D)1	(17) Adjusted Balance
1	WASTEWATER																
2	CIAC-FORCE MAINS	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	283,781	(205,808)	78,173
3	CIAC-GRAVITY MAINS	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	1,063,203	(37,683)	1,025,520
4	CIAC-SWR MANHOLES															13,328	13,328
5	SUB-TOTAL MAINS	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	1,346,984	(229,963)	1,117,021
6																	
7	CIAC-STRUCT/MPRV PUMP PLT LS	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	183,879	(17,313)	166,566
8	CIAC-STRUCT/MPRV TREATMENT PLANT	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	2,620	1,582,494	1,585,114
9	CIAC-STRCT/MP GEN PLT	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	1,582,019	(1,582,019)	-
10	CIAC-POWER GEN EQUIP PUMP PLT																-
11	CIAC-POWER GEN EQUIP TREAT PLT																-
12	CIAC-TREAT/DISP EQUIP LAGOON	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	4,994	(382)	4,612
13	CIAC-TREAT/DISP EQUIP TRT PLT	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	618,954	49,026	667,980
14	CIAC-OUTFALL LINES	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	9,579	2,425	12,004
15	SUB-TOTAL CONTRIBUTED PROPERTY	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	2,402,045	34,231	2,436,276
16																	
17	CIAC-SERVICES TO CUSTOMERS															100,928	100,928
18	CIAC-SEWER-TAP	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	95,704	155,896
19	SUB-TOTAL TAPS	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	60,192	196,632	256,824
20																	
21	CIAC-STRUCT/MPRV RCLM DIST	731	731	731	731	731	731	731	731	731	731	731	731	731	731	(901)	(170)
22	CIAC-REUSE SERVICES																-
23	CIAC-REUSE MGMT FEE																-
24	SUB-TOTAL REUSE RES CAP FEE	731	731	731	731	731	731	731	731	731	731	731	731	731	731	(901)	(170)
25																	
26	TOTAL WASTEWATER CIAC	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	(1)	3,809,951
27																	

28 Note: CIAC is broken down by plant categories on the books

**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 Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010**

**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 12/31/07		2,518,256
2	Additions		98,398
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/08		2,616,654
7	Additions		111,187
8	Retirements		
9	Adjustments to G/L - Per Docket # 080247-SU		64,768
10	Adjustments to G/L - Per Docket # 080247-SU		(496,386)
11			
12	Balance 12/31/09		2,296,223
13	Additions		117,626
14	Retirements		
15	Adjustments (Rounding)		
16			
17	Balance 12/31/10		2,413,849
18	Adjustments to year-end test year balance:		
19	1. To convert to 13-month average test year.		(58,813)
20	2. Various other adjustments to test year as per Schedule A14		98,346
21			
22	Adjusted 12/31/10 13-Month Average Balance		<u>2,453,382</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] or Projected [ ]

Schedule: A-14  
 Page 1 of 1  
 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-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal	(16) Adjustments A3 - (E) 1.	(17) Adjusted Balance
1	WASTEWATER																
2	ACC AMORT-SEWER FORCE MAINS	170,613	171,368	172,123	172,878	173,632	174,387	175,142	175,897	176,652	177,407	178,161	178,916	179,671	175,142	(129,642)	45,500
3	ACC AMORT-SEWER GRAVITY MAINS	573,369	575,205	577,041	578,878	580,714	582,550	584,386	586,222	588,058	589,895	591,731	593,567	595,403	584,386	(83,511)	500,875
4	ACC AMORT-SWR MANHOLES														-	11,245	11,245
5	SUB-TOTAL MAINS	743,982	746,573	749,164	751,756	754,346	756,937	759,528	762,119	764,710	767,302	769,892	772,483	775,074	759,528	(201,908)	557,620
6																	
7	ACC AMORT ORGANIZATION	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	(333,882)	333,882	-
8	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	150,991	151,567	152,143	152,718	153,294	153,869	154,445	155,021	155,596	156,172	156,747	157,323	157,899	154,445	(23,095)	131,350
9	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	(4,959)	1,369,324	1,364,365
10	ACC AMORT-STRUCT/IMP GEN PLT	1,516,501	1,521,290	1,526,078	1,530,867	1,535,656	1,540,445	1,545,233	1,550,022	1,554,811	1,559,600	1,564,389	1,569,177	1,573,966	1,545,233	(1,545,233)	-
11	ACC AMORT PWR GEN EQP COLL														-		-
12	ACC AMORT PWR GEN EQP TREAT														-		-
13	ACC AMORT- TREAT/DISP EQUIP LAGOON	2,576	2,598	2,619	2,641	2,663	2,684	2,706	2,728	2,749	2,771	2,793	2,814	2,836	2,706	312	3,018
14	ACC AMORT- TREAT/DISP EQUIP TRT PLT	178,936	180,612	182,287	183,962	185,638	187,313	188,988	190,664	192,339	194,014	195,690	197,365	199,040	188,988	111,255	300,243
15	ACC AMORT- OUTFALL LINE	10,639	10,663	10,687	10,712	10,736	10,761	10,785	10,809	10,834	10,858	10,882	10,907	10,931	10,785	26	10,811
16	SUB-TOTAL CONTRIBUTED PROPERTY	1,520,802	1,527,889	1,534,973	1,542,059	1,549,146	1,556,231	1,563,316	1,570,403	1,577,488	1,584,574	1,591,660	1,598,745	1,605,831	1,563,316	246,471	1,809,787
17																	
18	ACC AMORT SEWAGE SERVICE LINES														-	44,752	44,752
19	ACC AMORT SEWER TAP	30,616	30,742	30,867	30,992	31,118	31,243	31,369	31,494	31,619	31,745	31,870	31,996	32,121	31,369	4,151	35,520
20	SUB-TOTAL TAPS	30,616	30,742	30,867	30,992	31,118	31,243	31,369	31,494	31,619	31,745	31,870	31,996	32,121	31,369	48,903	80,272
21																	
22	ACC AMORT-STRUCT&IMPRV RECLM DIST	823	823	823	823	823	823	823	823	823	823	823	823	823	823	4,880	5,703
23	ACC AMORT-REUSE SERVICES														-		-
24	ACC AMORT-MGMT FEE-NC														-		-
25	SUB-TOTAL REUSE	823	823	823	823	823	823	823	823	823	823	823	823	823	823	4,880	5,703
26																	
27	TOTAL WASTEWATER CIAC AMORTIZATION	2,296,223	2,306,027	2,315,827	2,325,630	2,335,433	2,345,234	2,355,036	2,364,839	2,374,640	2,384,444	2,394,245	2,404,047	2,413,849	2,355,036	98,346	2,453,382
28																	
29																	
30	Note: Amortization of CIAC is broken down by plant categories on the books																

**Schedule of Annual AFUDC Rates Used**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**  
**Docket No.: 110153-SU**  
**Test Year Ended: December 31, 2010**

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

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010**

**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 Wastewater
1	Balance 12/31/07	
2	Additions	
3	Retirements	
4	Adjustments (Rounding)	
5		
6	Balance 12/31/08	
7	Additions	
8	Retirements	
9	Adjustments	
10		
11	Balance 12/31/09	
12	Additions	
13	Retirements	
14	Adjustments	
15		
16	Balance 12/31/10	N/A
17		
18	<b><u>TEST YEAR AVERAGE BALANCE</u></b>	
19		
20	<b>Beginning Balance - December 31, 2009</b>	
21	<b>January</b>	
22	<b>February</b>	
23	<b>March</b>	
24	<b>April</b>	
25	<b>May</b>	
26	<b>June</b>	
27	<b>July</b>	
28	<b>August</b>	
29	<b>September</b>	
30	<b>October</b>	
31	<b>November</b>	
32	<b>Ending Balance December 31, 2010</b>	
33		
34	<b>Average Test Year Balance - 13 Months</b>	N/A

**Recap Schedules: A-2**

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010

Schedule: A-17  
 Page 1 of 1  
 Preparer: Kirsten Weeks  
 Recap Schedule: 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		13-Month Average
1	<b>Final Rates</b>	
2	Current and Accrued Assets:	
3	Cash	4,357
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts	123,071
5	Miscellaneous current and accrued assets	10,857
6	Deferred Rate Case Expense	175,710
7	Material and Supplies	2,198
8	Miscellaneous Deferred Debits	192
9		
10	Less: Current and Accrued Liabilities and Credits	
11	Accounts Payable	(26,200)
12	Accrued Taxes	(2,329)
13	Accrued Interest	(5,528)
14	Miscellaneous Current and Accrued Liabilities and Credits	
15		
16	<b>Equals working capital (Balance Sheet Approach)</b>	<b>282,328</b>
17		
18		
19		
20	<b>Interim Rates</b>	
21	Current and Accrued Assets:	
22	Cash	4,357
23	Accounts and Notes Receivable, Less provision for Uncollectible Accounts	123,071
24	Miscellaneous current and accrued assets	10,857
25	Deferred Rate Case Expense:	
26	Deferred Rate Case per A-18, Adjusted Average	175,710
27	Remove Current Rate Case Adjustment	(116,088)
28	Deferred Rate Case Expense	59,622
29	Material and Supplies	2,198
30	Miscellaneous Deferred Debits	192
31		
32	Less: Current and Accrued Liabilities	
33	Accounts Payable	(26,200)
34	Accrued Taxes	(2,329)
35	Accrued Interest	(5,528)
36	Miscellaneous Current and Accrued Liabilities	
37		
38	<b>Equals working capital (Balance Sheet Approach) - Interim Basis</b>	<b>166,240</b>



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010

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-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	8,899,441	8,908,306	6,914,837	6,910,533	6,915,500	6,919,532	6,933,621	6,940,833	6,970,186	6,978,795	7,016,452	7,005,121	7,031,837	6,949,615		6,949,615
2	Construction Work in Progress	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	40		3		3
3	Other Utility Plant Adjustments	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765	266,765		266,765
4	<b>GROSS UTILITY PLANT</b>	<b>7,166,206</b>	<b>7,175,071</b>	<b>7,181,602</b>	<b>7,177,298</b>	<b>7,182,265</b>	<b>7,186,297</b>	<b>7,200,386</b>	<b>7,207,598</b>	<b>7,236,951</b>	<b>7,245,560</b>	<b>7,283,217</b>	<b>7,271,925</b>	<b>7,298,602</b>	<b>7,218,383</b>		<b>7,216,383</b>
5	Less: Accumulated Depreciation	(3,026,585)	(3,050,030)	(3,073,326)	(3,091,993)	(3,118,299)	(3,134,229)	(3,154,695)	(3,177,575)	(3,193,128)	(3,214,299)	(3,259,226)	(3,272,574)	(3,289,620)	(3,157,968)		(3,157,968)
6																	
7	<b>NET UTILITY PLANT</b>	<b>4,139,620</b>	<b>4,125,041</b>	<b>4,108,276</b>	<b>4,085,305</b>	<b>4,065,966</b>	<b>4,052,068</b>	<b>4,045,691</b>	<b>4,030,023</b>	<b>4,043,825</b>	<b>4,031,261</b>	<b>4,023,991</b>	<b>3,999,351</b>	<b>4,008,982</b>	<b>4,058,415</b>		<b>4,058,415</b>
8																	
9	Cash	11,328	11,328	11,328	11,328	11,328									4,357		4,357
10	Accounts Receivable (net)	132,832	124,225	138,461	120,534	129,603	127,993	112,446	118,359	108,961	119,365	124,516	126,714	117,915	123,071		123,071
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.																
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies	2,232	2,233	2,231	2,226	2,224	2,226	2,222	2,262	2,259	2,253	2,471	1,867	1,867	2,198		2,198
18	Misc Current & Accrued Assets	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857	10,857		10,857
19																	
20	<b>TOTAL CURRENT ASSETS</b>	<b>157,250</b>	<b>148,644</b>	<b>160,878</b>	<b>144,946</b>	<b>154,012</b>	<b>141,076</b>	<b>125,525</b>	<b>131,478</b>	<b>122,077</b>	<b>132,475</b>	<b>137,844</b>	<b>139,438</b>	<b>130,639</b>	<b>140,483</b>		<b>140,483</b>
21																	
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)	67,939	66,235	64,529	62,821	61,116	59,413	57,706	56,001	54,295	52,589	51,028	49,317	47,806	57,738	117,972	175,710
27	Other Miscellaneous Deferred Debits (See Note 1)							13	10	9	8	(0)	(0)	(0)	3	169	192
28	Accum. Deferred Income Taxes																
29																	
30	<b>TOTAL OTHER ASSETS</b>	<b>67,939</b>	<b>66,235</b>	<b>64,529</b>	<b>62,821</b>	<b>61,116</b>	<b>59,413</b>	<b>57,719</b>	<b>56,012</b>	<b>54,304</b>	<b>52,597</b>	<b>51,028</b>	<b>49,317</b>	<b>47,806</b>	<b>57,741</b>	<b>118,161</b>	<b>175,902</b>
31																	
32	<b>TOTAL ASSETS</b>	<b>4,364,809</b>	<b>4,339,919</b>	<b>4,333,683</b>	<b>4,293,072</b>	<b>4,281,094</b>	<b>4,252,557</b>	<b>4,226,935</b>	<b>4,217,513</b>	<b>4,220,206</b>	<b>4,216,333</b>	<b>4,212,863</b>	<b>4,188,105</b>	<b>4,187,227</b>	<b>4,256,840</b>	<b>118,161</b>	<b>4,374,801</b>
33																	
34	Notes:																
35	1. See Schedule A-3, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010

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  
 Preparer: Kirsten Weeks

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) July-10	(10) Aug-10	(11) Sept-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Common Stock issued	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		1,000
2	Preferred Stock issued																
3	Additional Paid in Capital	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260	2,801,260		2,801,260
4	Retained Earnings	(728,334)	(720,112)	(707,797)	(726,424)	(724,199)	(715,789)	(751,284)	(738,791)	(738,844)	(783,400)	(754,330)	(735,819)	(786,528)	(735,956)		(735,956)
5	Other Equity Capital																
7	<b>TOTAL EQUITY CAPITAL</b>	<b>1,873,926</b>	<b>1,882,149</b>	<b>1,894,463</b>	<b>1,875,837</b>	<b>1,878,081</b>	<b>1,886,491</b>	<b>1,850,976</b>	<b>1,865,470</b>	<b>1,865,616</b>	<b>1,838,860</b>	<b>1,847,931</b>	<b>1,866,442</b>	<b>1,835,733</b>	<b>1,866,304</b>		<b>1,866,304</b>
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12	Other Long-Term Debt																
14	<b>TOTAL LONG-TERM DEBT</b>																
16	Accounts Payable	41,570	35,707	9,750	12,757	22,964	23,380	39,931	16,953	31,095	24,450	25,573	17,126	39,366	26,200		26,200
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos. (See Note 1)	683,314	683,408	676,135	656,347	637,360	605,121	605,688	830,674	624,370	659,002	650,474	626,886	611,962	639,288	117,967	757,255
19	Customer Deposits	28,785	28,852	28,754	28,785	28,735	28,835	28,804	28,885	28,800	28,930	28,885	28,935	28,985	28,844		28,844
20	Accrued Taxes	6,651	(11,081)	(6,632)	(2,164)	2,114	6,563	11,011	(7,318)	(2,869)	1,579	6,027	4,406	21,999	2,329		2,329
21	Current Portion Long Term Debt																
22	Accrued Interest	4,715	4,841	4,973	5,117	5,256	5,395	5,538	5,670	5,800	5,936	6,068	6,207	6,349	5,528		5,528
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits																
26	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>745,036</b>	<b>721,728</b>	<b>712,962</b>	<b>700,822</b>	<b>696,429</b>	<b>669,275</b>	<b>690,973</b>	<b>674,864</b>	<b>667,197</b>	<b>719,898</b>	<b>717,027</b>	<b>683,560</b>	<b>708,662</b>	<b>702,189</b>	<b>117,967</b>	<b>820,156</b>
28	Advances for Construction																
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's																
31	Operating Reserves																
33	<b>TOTAL DEFERRED CR. &amp; OPER. RESERVES</b>																
35	Contributions in Aid of Construction	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952	3,809,952		3,809,952
36	Less: Accum. Amortization of CIAC	(2,296,223)	(2,306,025)	(2,315,827)	(2,325,630)	(2,335,432)	(2,345,234)	(2,355,036)	(2,364,838)	(2,374,641)	(2,384,443)	(2,394,245)	(2,404,047)	(2,413,849)	(2,355,036)		(2,355,036)
38	Accumulated Deferred Income Taxes (See Note 1)	232,118	232,116	232,113	232,091	232,084	232,073	232,071	232,066	232,081	232,066	232,199	232,199	248,730	233,231	194	233,425
40	<b>Total Equity Capital and Liabilities</b>	<b>4,364,809</b>	<b>4,339,919</b>	<b>4,333,683</b>	<b>4,293,072</b>	<b>4,281,064</b>	<b>4,252,557</b>	<b>4,228,935</b>	<b>4,217,513</b>	<b>4,220,206</b>	<b>4,216,333</b>	<b>4,212,863</b>	<b>4,186,105</b>	<b>4,187,227</b>	<b>4,256,640</b>	<b>118,161</b>	<b>4,374,801</b>
42	Notes:																
43	1. See Schedule A-3, Working Capital Adjustments.																

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 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	990,978	5,271	996,249	238,843 (A)	1,235,092	B-4, B-3
2							
3	Operation & Maintenance	683,190	(33,752)	649,438	71,590 (B)	721,028	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	165,260	(29,396)	135,864	4,333 (C), (D)	140,197	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	67,378	3,494	70,872	10,748 (E)	81,620	B-15, B-3
10							
11	Provision for Income Taxes	6,834	12,020	18,854	57,262 (F)	76,116	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	922,662	(47,634)	875,028	143,933	1,018,961	
14							
15	NET OPERATING INCOME	68,316	52,905	121,221	94,910	216,131	
16							
17							
18	RATE BASE	2,600,151	228,954	2,829,105		2,829,105	
19							
20							
21	RATE OF RETURN	2.63 %		4.28 %		7.64 %	

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B-3  
 Page 1 of 3  
 Docket No.: 110153-SU  
 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	Wastewater
1	<b>(A) Adjustments to Revenues</b>	
2	<u>Test Year Revenues</u>	
3	(1) Test Year Revenues net of Unbilled Revenues	
4	To reflect twelve-months billing net of accruals	
5	Total Revenues per B4 prior to adjustments	990,978
6	Adjustment to remove Accrued Revenues per B4	517
7	Test Year Adjusted Revenues prior to Annualizing Revenues	<u>991,495</u>
8		
9	(2) Annualized Revenue	
10	To calculate test year revenues based on current rates	
11	Annualized revenues per Schedule E-2, p 2	996,249
12	Test Year Adjusted Revenues per above	<u>991,495</u>
13	Adjustment required to annualize revenues	<u>4,754</u>
14		
15	<b>Total Test Year Adjustments to Revenues</b>	<u>5,271</u>
16		
17	<u>Pro-Forma Adjustments</u>	
18	(3) Revenue Increase	
19	Increase in revenue required by the Utility to realize a 7.64% rate of return	<u>238,843</u>
20		
21	<b>Total Adjustments to Revenues</b>	<u>244,114</u>
22		
23	<b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>	
24	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B6,	
25	column (3) for detail accounts and amounts	3,928
26	Total parent companies allocation correction	<u>3,928</u>
27		
28	(2) To reclassify to Regulatory Commission Expense - Other, parent allocations originally charged to	
29	Amortization of Rate Case Expense	
30	Per Books - Utility Allocations General Ledger (UA Ledger)	473
31	Adjustments included in (B) (1) above to allocate parent expenses according to ERCs	<u>47</u>
32	Total allocations to 766 - Rate Case Amortization Expense from parent	520
33	766 - Regulatory Commission Expense - Rate Case Amortization - To remove total	<u>(520)</u>
34	allocations from parent pertaining to account 767 (see B6, Col. 4)	
35	767 - Regulatory Commission Expenses - Other (see B6, Col. 4)	<u>520</u>
36		
37	(3) To adjust allocations and annualize salary and related expenses, and transportation expenses	
38	701 Salary & Wages	(51,723)
39	703 Salary & Wages - Officers	550
40	704 - Employee Pensions & Benefits	11,418
41	750 Transportation Expense	<u>1,692</u>
42	Total Salary & Transportation allocation adjustment (see B6, column 4)	<u>(38,063)</u>
43		
44	(4) 718 Chemicals	
45	To add test year chemical expense not booked in G/L until 2011	<u>383</u>
46	Total Chemical Adjustments (see B6, column 4)	<u>383</u>
47		
48	<b>Total Test Year Adjustments to O&amp;M</b>	<u>(33,752)</u>
49		
50	<u>Pro-Forma Adjustments</u>	
51	(5) Amortization of Deferred Costs	
52	Amortization of rate case expense per Schedule B-10	<u>58,044</u>
53	766 Adjustments for Deferred Costs - Pro Forma Adjustment	<u>58,044</u>

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]  
 Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission  
 Schedule: B-3  
 Page 2 of 3  
 Docket No.: 110153-SU  
 Preparer: Kirsten Weeks

Line No.	Description	Wastewater
1	(6) 711 Sludge Removal Expense	
2	To reflect the increase from 2010 rates by Karle Environmental Organic Recycling for sludge removal	
3	2011 Rate per gallon for sludge hauling services	\$ 0.115
4	2010 Rate per gallon for sludge hauling services	\$ 0.089
5	Percentage increase in rate	29.21%
6		
7	Total purchases from Karle in 2010	46,369
8	Percentage increase in rate	29.21%
9	711 Proforma sludge hauling rate increase	13,546
10		
11	Total Pro Forma Adjustments to O&M (See Schedule B6, column (5) )	71,590
12		
13	Total Adjustments to O&M Expenses	37,838
14		
15	(C) <u>Adjustments to Depreciation Expense:</u>	
16	(1) (a) To correct parent company transportation allocations during the year based on ERCs	19
17	(b) To correct parent company other allocations during the year based on ERCs	2,886
18	(See Schedule B14, column (3) for account breakdown)	2,905
19		
20	(2) To rollforward depreciation expense & correct depreciation rates	(23,572)
21	(See Schedule B14, column (4) for account breakdown)	
22		
23	Total Test Year Adjustments to Depreciation Expense	(20,667)
24		
25	<u>Pro-Forma Adjustments</u>	
26	(3) To annualize depreciation expense for assets placed in service during the test year	4,282
27	(See Schedule B14, column (5) for account breakdown)	
28		
29	(4) Adjust Depreciation Expense for Pro Forma Plant Additions/Retirements	
30	(a) 380.4 Retirement of Equalization Tank #1 on January, 2011 - 12 months depreciation for \$22,000 estimated original cost.	(1,222)
31		
32	(b) 380.4 Modifications to Equalization Tank #2 - \$55,000, Estimated completion 7/31/2011 - 6 months depreciation	1,273
33	(See Schedule B14, column (6))	
34	Total Adjustment to Depreciation Expense for Plant Additions/Retirements	51
35		
36	Total Pro Forma Adjustments	4,333
37		
38	Total Adjustments to Depreciation Expenses	(16,334)
39		
40		
41	(D) <u>Amortization of CIAC</u>	
42	(1) To rollforward amortization of CIAC & correct amortization rates	
43	WASTEWATER	
44	ACC AMORT-SEWER FORCE MAINS	6,452
45	ACC AMORT-SEWER GRAVITY MAINS	(755)
46	ACC AMORT-SWR MANHOLES	(444)
47	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	245
48	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	(49,535)
49	ACC AMORT-STRCT/IMP GEN PLT	57,465
50	ACC AMORT- TREAT/DISP EQUIP LAGOON	4
51	ACC AMORT- TREAT/DISP EQUIP TRT PLT	(17,006)
52	ACC AMORT- OUTFALL LINES	(108)
53	ACC AMORT SEWAGE SERVICE LINES	(2,856)
54	ACC AMORT SEWER TAP	(2,392)
55	See Schedule B14, column (4)	
56	Total Test Year Adjustments to Amortization of CIAC	(8,730)

Schedule of Adjustments to Operating Income  
 Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Florida Public Service Commission  
 Schedule: B-3  
 Page 3 of 3  
 Docket No.: 110153-SU  
 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		Wastewater
1	(E) <u>Taxes Other Than Income (TOTI)</u>		
2	<u>Test Year Adjustments</u>		
3	(1) Payroll Taxes		
4	(a) <u>To adjust Payroll Taxes for salary allocations and annualization.</u>		3,258
5	Total Payroll Taxes Adjustment		3,258
6			
7	(2) Real Estate Tax		
8	(a) Adjustment to allocated taxes per books		25
9	Total Real Estate Tax Adjustment		25
10			
11	(3) General & Other Taxes		
12	(a) Adjustment to allocated general taxes per books		3
13	(b) Adjustment to allocated franchise taxes per books		7
14	Total General Other Taxes Adjustment		10
15			
16	(4) Regulatory Assessment Fees (RAF)		
17	(a) Calculate RAFs based on Adjusted Test Year Revenues	991,495	
18	(b) Calculate RAFs for Annualized Revenues Adjustment	4,754	
19	Total Test Year Adjusted Revenues	996,249	996,249
20	RAF Rate		4.5%
21	Adjusted Test Year RAF		44,831
22	Test Year RAF per books		44,630
23	Total RAF Adjustment		201
24			
25	Total Test Year Adjustments to TOTI		3,494
26			
27	<u>Pro Forma Adjustments</u>		
28	(5) Regulatory Assessment Fees (RAF)		
29	(a) Calculate RAFs on Additional Revenues Requested		
30	Additional Revenues Requested		238,843
31	RAF Rate		4.5%
32	Pro Forma Adjustment to RAF		10,748
33			
34	Total Pro Forma Adjustments to TOTI		10,748
35			
36	Total Adjustments to TOTI		14,242
37			
38	(F) <u>Provision for Income Taxes</u>		
39	(1) Adjusted taxes prior to revenue increase		18,854
40			
41	(2) To calculate additional taxes due to requested revenue adjustments		57,262
42			
43	Total Adjusted Provision for Income Taxes		76,116

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] or Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: Kirsten Weeks  
 Recap Schedules: 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		521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		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	874,891
8	462.2 Private Fire Protection		522.2 Measured - Commercial	115,652
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 (See 1. below)		524 Revenues from Other Systems	
14			525 Interdepartmental Sales	
15			Accrued Sewer Revenues (See 1. below)	(517)
16	<b>TOTAL WATER SALES</b>	<u>N/A</u>	<b>TOTAL SEWER SALES</b>	<u>990,026</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		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		535 Interdepartmental Rents	
24			536 Other Sewer Revenues	952
25			541 Measured Re-Use Revenues	
26				
27	<b>TOTAL OTHER WATER REVENUES (See 2. below)</b>	<u>N/A</u>	<b>TOTAL OTHER SEWER REVENUES</b>	<u>952</u>
28				
29	<b>TOTAL WATER OPERATING REVENUES</b>	<u>N/A</u>	<b>TOTAL SEWER OPERATING REVENUES</b>	<u>990,978</u>
30				
31	<b>ADJUSTMENTS:</b>			
32	1. To remove accrued revenues from the test year	-		517
33				
34	<b>Adjusted Revenues prior to Annualization.</b>	<u>-</u>		<u>991,495</u>
35				
36	2. Annualization Adjustment for Final Proposed Rates			4,754
37				
38	<b>Final Annualized Revenues prior to Rate Increase</b>	<u>-</u>		<u>996,249</u>
39				
40	2. (Int.) - Annualization Adjustment for Interim			(2,264)
41				
42	<b>Interim Annualized Revenues prior to Rate Increase</b>	<u>-</u>		<u>989,231</u>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] or Projected [ ]

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

Line No.	(1) Account No. and Name	(2) Test Year Total	(4) Adjustments			(6) Adjusted Total
			Test Year			
			(3) B3 - (B)(1)	(4) B3 - (B)(2)(3)(4)	(5) --Proforma -- B3 - (B)(5)(6)	
1	701 Salaries & Wages - Employees	246,183		(51,723)		194,460
2	703 Salaries & Wages - Officers, Etc.	10,870		550		11,420
3	704 Employee Pensions & Benefits	39,604		11,418		51,022
4	710 Purchased Sewage Treatment	-				-
5	711 Sludge Removal Expense	50,159			13,546	63,705
6	715 Purchased Power	71,958				71,958
7	716 Fuel for Power Purchased	-				-
8	718 Chemicals	31,680	(600)	383		31,463
9	720 Materials & Supplies	30,096	414			30,510
10	731 Contractual Services - Engr.	10	1			11
11	732 Contractual Services - Acct.	3,890	198			4,088
12	733 Contractual Services - Legal	991	49			1,040
13	734 Contractual Services - Mgmt. Fees	-				-
14	735 Contractual Services - Testing	32,436	1			32,437
15	736 Contractual Services - Other	36,779	1,537			38,316
16	741 Rental of Building/Real Prop.	-				-
17	742 Rental of Equipment	2	1			3
18	750 Transportation Expenses	17,224		1,692		18,916
19	756 Insurance - Vehicle	-				-
20	757 Insurance - General Liability	-				-
21	758 Insurance - Workman's Comp.	-				-
22	759 Insurance - Other	19,325	147			19,472
23	760 Advertising Expense	29				29
24	766 Reg. Comm. Exp. - Rate Case Amort.	20,469	47	(520)	58,044	78,040
25	767 Reg. Comm. Exp. - Other	1,009	29	520		1,558
26	770 Bad Debt Expense	3,261	4			3,265
27	775 Miscellaneous Expenses	67,217	2,100			69,317
28						
29	<b>TOTAL</b>	<b>683,190</b>	<b>3,928</b>	<b>(37,680)</b>	<b>71,590</b>	<b>721,028</b>



Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] or Projected [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan-10	(3) Feb-10	(4) Mar-10	(5) Apr-10	(6) May-10	(7) Jun-10	(8) July-10	(9) Aug-10	(10) Sept-10	(11) Oct-10	(12) Nov-10	(13) Dec-10	(14) Total Test Year
1	701 Salaries & Wages - Employees	16,176	19,262	24,516	23,991	21,958	23,399	23,753	20,126	19,779	18,140	20,205	14,879	246,183
2	703 Salaries & Wages - Officers, Etc.	958	538	1,039	989	822	937	936	939	936	907	891	979	10,870
3	704 Employee Pensions & Benefits	3,172	3,426	2,721	3,775	4,210	2,744	3,681	3,604	3,568	2,737	2,727	3,239	39,604
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	8,560	650	8,811	3,115	-	9,434	1,300	-	10,013	-	-	8,277	50,159
6	715 Purchased Power	5,618	6,201	4,871	9,075	7,214	7,994	7,407	5,632	5,729	7,584	(2,302)	6,936	71,958
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	733	2,734	3,838	3,904	2,487	2,503	719	2,541	2,495	3,749	3,381	2,595	31,680
9	720 Materials & Supplies	2,791	2,661	2,281	1,612	2,159	3,048	2,108	2,749	3,437	2,607	1,881	2,762	30,096
10	731 Contractual Services - Engr.	-	-	-	-	-	10	-	-	-	-	-	-	10
11	732 Contractual Services - Acct.	259	259	257	257	765	238	320	302	300	310	310	310	3,890
12	733 Contractual Services - Legal	73	41	46	106	140	226	27	12	58	112	9	140	991
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	2,194	3,101	4,488	2,252	2,745	2,744	2,180	1,793	2,607	2,837	1,524	3,971	32,436
15	736 Contractual Services - Other	5,156	2,845	1,764	2,962	3,458	4,040	1,832	3,549	2,732	2,330	3,732	2,379	36,779
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	842	-	-	3	(842)	-	-	(1)	-	-	-	2
18	750 Transportation Expenses	1,346	1,109	1,432	1,171	1,731	1,131	1,851	1,315	1,110	1,210	1,391	2,427	17,224
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	1,425	1,760	1,702	1,733	1,926	1,444	1,370	1,329	1,818	1,391	1,684	1,743	19,325
23	760 Advertising Expense	5	-	-	25	16	(16)	-	-	-	-	-	-	29
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,705	1,705	1,704	1,704	1,704	1,704	1,704	1,704	1,704	1,710	1,710	1,710	20,469
25	767 Reg. Comm. Exp. - Other	-	232	16	1	40	43	23	154	-	126	169	205	1,009
26	770 Bad Debt Expense	243	1,380	(1,092)	325	11	497	139	(65)	192	479	384	769	3,261
27	775 Miscellaneous Expenses	2,694	6,884	3,737	7,876	5,067	7,389	3,827	5,452	3,977	5,742	7,473	7,098	67,217
28														
29	<b>TOTAL</b>	<b>53,106</b>	<b>55,627</b>	<b>62,132</b>	<b>64,873</b>	<b>56,458</b>	<b>68,670</b>	<b>53,178</b>	<b>51,134</b>	<b>60,453</b>	<b>51,971</b>	<b>45,169</b>	<b>60,420</b>	<b>683,190</b>

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010

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 12/31/07	(3) Current TY 12/31/10	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 213,858	246,183	(51,723)	194,460	(19,196)	(8.98) %	Please see Note 1 below.
2	703 Salaries & Wages - Officers, Etc.		10,870	550	11,420	11,420	100.00 %	Please see Note 1 below.
3	704 Employee Pensions & Benefits	49,709	39,804	11,418	51,022	1,313	2.64 %	Under the benchmark.
4	710 Purchased Water for Sewage Treatment	2,157	-	-	-	-	-	Please see Note 2 below.
5	711 Sludge Removal Expense	64,046	50,159	13,546	63,705	(341)	(0.53) %	Under the benchmark.
6	715 Purchased Power	94,890	71,958	-	71,958	(22,932)	(24.17) %	Under the benchmark.
7	716 Fuel for Power Purchased		-	-	-	-	-	
8	718 Chemicals	27,730	31,680	(217)	31,463	3,733	13.46 %	Under the benchmark.
9	720 Materials & Supplies	8,863	30,096	414	30,510	21,647	244.24 %	Please see Note 2 below.
10	731 Contractual Services - Engr.		10	1	11	11	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
11	732 Contractual Services - Acct.	3,731	3,890	198	4,088	357	9.56 %	Under the benchmark.
12	733 Contractual Services - Legal	903	991	49	1,040	137	15.21 %	Under the benchmark.
13	734 Contractual Services - Mgmt. Fees		-	-	-	-	-	
14	735 Contractual Services - Testing		32,436	1	32,437	32,437	100.00 %	Please see Note 2 below.
15	736 Contractual Services - Other	16,177	36,779	1,537	38,316	22,139	136.88 %	The costs of maintaining our computer/technological systems have increased dramatically over the past three years.
16	741 Rental of Building/Real Prop.		-	-	-	-	-	
17	742 Rental of Equipment		2	1	3	3	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole.
18	750 Transportation Expenses	12,313	17,224	1,692	18,916	6,603	53.63 %	Fuel costs have increased over the past three years.
19	756 Insurance - Vehicle		-	-	-	-	-	
20	757 Insurance - General Liability		-	-	-	-	-	
21	758 Insurance - Workman's Comp.		-	-	-	-	-	
22	759 Insurance - Other	18,888	19,325	147	19,472	584	3.09 %	Under the benchmark.
23	760 Advertising Expense		29	-	29	29	100.00 %	This expense has increased simply because there was none in the prior test year. Increasing the account by any amount would cause a 100% increase from the prior test year. The amounts booked since the previous test year are not material as a whole. This expense reflects costs such as public notices for permitting purposes or in recruiting employees.
24	766 Reg. Comm. Exp. - Rate Case Amort.	28,632	20,469	57,571	78,040	n/a	n/a	Not subject to Index Benchmarking.
25	767 Reg. Comm. Exp. - Other		1,009	549	1,558	1,558	100.00 %	Certain legal expenses (approval of tariff change, researching acquisition policies, etc.) were incurred for the benefit of Florida companies and were allocated to each company out of the Florida Cost Center.
26	770 Bad Debt Expense	733	3,281	4	3,285	2,532	345.39 %	Bad debt expense has increased as a result of a substantial increase in uncollectible accounts due to customers defaulting on payments.
27	775 Miscellaneous Expenses	120,050	67,217	2,100	69,317	(50,733)	(42.26) %	Please see Note 2 below.
28								
29	TOTAL	\$ 662,478	\$ 683,190	\$ 37,838	\$ 721,028	\$ 11,299	1.78 %	
30	Less:							
31	766 Reg. Comm. Exp. - Rate Case Amort.	\$ (28,632)	\$ (20,469)	\$ (57,571)	\$ (78,040)	n/a	n/a	
32								
33	TOTAL	\$ 633,846	\$ 662,721	\$ (19,733)	\$ 642,988	\$ 11,299	1.78 %	Note that the overall increase in O&M for this utility is significantly less than the benchmark, even after the proforma adjustments.

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010

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 12/31/07	(3) Current TY 12/31/10	(4) TY Adj.'s per B-6	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	Total Customers (ERC's)	2,340.0			2,493.6	153.6	6.56 %	
2								
3	Consumer Price Index - U	312.635			380.729	68.094	21.78 %	
4								
5	Benchmark Index: Increase in Customer ERC's					1.0656		
6	Increase in CPI					1.2178		
7								
8						1.2977		
9								
10	Note 1 - In order to compare accounts 701&703, they should be combined for both Test Years because for the 12/2010 Test Year several of the labor sub-accounts were grouped differently from the 12/2007 Test Year to better conform to the							
11	classification of accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 701 as done for the 12/2007 Test Year.							
12		TY 12/31/07	TY 12/31/10	TY Adj.'s	Adjusted TY	Difference	Difference	
13	701 Salaries & Wages - Employees	213,856	246,183	(51,723)	194,460	(19,196)	(8.98) %	See total below.
14	703 Salaries & Wages - Officers, Etc.	-	10,870	550	11,420	11,420	100.00 %	See total below.
15	Total	213,856	257,052	(51,173)	205,879	(7,777)	(3.64) %	Note that there was actually a decrease in total labor costs.
16								
17								
18								
19	Note 2 - In order to compare accounts 710, 720, 735 and 775, they should be combined because for the 12/31/10 Test Year several of the sub-accounts were grouped differently from the 12/31/2007 Test Year to better conform to the classification of							
20	accounts according to the NARUC Chart of Accounts.							
21		Prior TY	Current TY	TY Adj.'s	Adjusted TY	\$ Difference	% Difference	Explanation
22	710 Purchased Water for Sewage Treatment	2,157	-	-	-	(2,157)	(100.00) %	See total below.
23	720 Materials & Supplies	8,883	30,096	414	30,510	21,647	244.24 %	See total below.
24	735 Contractual Services - Testing		32,436	1	32,437	32,437	100.00 %	See total below.
25	775 Miscellaneous Expenses	120,050	67,217	2,100	69,317	(50,733)	(42.28) %	See total below.
								Note that the combined total for these accounts are under the benchmark, showing virtually no increase from the previous test year.
26	TOTAL	131,070	129,749	2,515	132,264	1,194	0.91 %	

Contractual Services  
Docket No.: 110163-SU  
Company: Utilities, Inc. of Eagle Ridge  
Docket No.:  
Test Year Ended: 12/31/10

Florida Public Service Commission

Schedule: B-9

Page 1 of 1

Preparer: Nicole Winans

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	Computer Maintenance	Whitelight Group, LLC; RCM Data Corporation.	17,261	Maintenance of all company servers
2	Internet Supplier	Acceleration.	75	Internet Services
3	Audit Fees	Pricewaterhousecoopers, LLP; McGladrey & Pullen.	3,164	Audit Services
4	Employment Finders Fees	Account Temps; Robert Haft.	735	Permanent Employment Staffing Engineering Services which help facilitate
5	Engineering Fees	Cumbey & Fair, Inc. Bracewell & Giuliani, LLP; Defrees & Fiske; Howard & Howard; K&L Gates, LLP; Poyner Sprull; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Winston & Strawn.	10	Wastewater Treatment Plant operating permits.
6	Legal Fees	Automatic Data Processing, Inc.; Automatic Control Services.	991	Various Legal Issues.
7	Payroll Services		870	Payroll Services
8	Tax Return	Pricewaterhousecoopers, LLP.	726	Tax Return
9	Temporary Employment Fee	Robert Half International, Inc.	1,999	Temporary Employment Services Laboratory analysis for regulatory required testing of
10	Test - Sewer	Sanders Laboratories, Inc. Whitelight Group, LLC; Credit Bureau Central; Affiliated Credit Services; NFO Financial Services; Mopluv Service LC; Lehigh Environmental Services Inc.; Sunshine State One Call of FL; Misty Creek Services; Lee County Utilities; North Shore Sanitary District.	32,436	facilities end product.
11	Other Outside Services		15,840	Other Outside Services
<b>Total</b>			<b>\$ 74,107</b>	

Utilities Inc of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: 12/31/10

Schedule: B-10  
 Page 1 of 1  
 Preparer: Nicole Winans

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	\$ 200.00	15	3,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	15	2,250	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Marla Bravo	150.00	400	60,000	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	315.00	80	25,200	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	340.00	80	27,200	Legal Fees
6	M&R Consultants	Frank Seidman	150.00	32	5,000	U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	3,500	Filing Fee
8	Water Service Corp.	Barrett, Jason	31.00	40	1,240	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Ciecierski, Daniel	31.00	325	10,075	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.	DiPasquale, Susan	38.05	40	1,522	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Durham, Rick	117.59	20	2,352	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick	81.00	200	16,200	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Gongre, Bryan	38.05	50	1,903	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Hanks, Peggy	38.05	20	761	Assist w/MFRs, data requests, audit facilitation
15	Water Service Corp.	Hoy, John	132.00	40	5,280	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Krugler, Adrienne	49.00	50	2,450	Billing Analyst, Implementation of Rates
17	Water Service Corp.	Nedved, Spencer	29.00	200	5,800	Assist w/MFRs, data requests, audit facilitation
18	Water Service Corp.	Povich, Erin	44.00	350	15,400	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Valrie, Lawanda	22.00	120	2,640	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Weeks, Kirsten	56.00	250	14,000	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Williams, John III	61.00	30	1,830	Assist w/MFRs, data requests, audit facilitation
22	Water Service Corp.	Winans, Nicole Denise	40.00	150	6,000	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.		n/a	n/a	3,000	Customer notices, postage
24	Water Service Corp.		n/a	n/a	375	Customer notices, stock
25	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
26	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
27	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
28	Water Service Corp.		n/a	n/a	-	Printing Services, copies
29	Water Service Corp.		n/a	n/a	-	Temp Services
30	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
31						
32	Estimate Through				\$ 232,177	
33						
34						
35	<input checked="" type="checkbox"/> PAA					
36	<input type="checkbox"/> Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41	Amortization of Rate Case Expense:					
42						
43			(A)	(B)	(C)	
44			Water	Wastewater	Total	
45						
46	Total projected rate case expense		-	232,177	232,177	
47	Annual Amortization		\$ -	\$ 58,044	\$ 58,044	
48						
49	Method of allocation between systems: N/A					
50						
51	Customers (based on ERC Counts 12/31/10)		-	2,493.60	2,493.60	
52						
53	Percentage of average customers		0%	100%	100%	
54						
55	Resulting %		0.00%	100.00%	100%	

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

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010**

**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.**

<b>Line No.</b>	<b>Description</b>	<b>Period</b>	<b>Budget Amount</b>	<b>Term of Amort.</b>	<b>Test Year Amortization</b>
1	The utility does not have deferred maintenance projects that are greater than 2% of test year revenues.				
2	<b>This Schedule is not applicable.</b>				

Allocation of Expenses

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110153-SU

Schedule Year Ended: December 31, 2010

Interim [ ] Final [x]

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.

Preparer: Erin Povinch

Utilities, Inc. of Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending January 31, 2010			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,257	253,303	\$255,560	-	2,257
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$506	55,558	\$56,064	-	506
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$7)	(753)	(\$760)	-	-
7	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$4,304	472,591	\$476,896	-	4,304
8	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$3,172	348,314	\$351,486	-	3,172
9	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$865	94,984	\$95,849	-	865
10	632/732	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	\$259	28,445	\$28,704	-	-
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$73	7,972	\$8,045	-	73
12	636/736	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	\$1,868	205,069	\$206,937	-	1,868
13	650/750	Transportation Expenses	0.91%	99.09%	100.00%	ERC	\$2	164	\$166	-	2
14	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$1,425	156,406	\$157,831	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$432	47,483	\$47,915	-	432
17							\$15,156	\$1,669,537	\$1,684,693	-	13,479
18	<u>Water Service Corp. Allocated RVP Expenses:</u>										
19	601/701/603/703	Salaries	2.10%	97.90%	100.00%	ERC	\$538	25,029	\$25,567	-	538
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
22							\$ 538	\$ 25,029	\$ 25,567	-	538
23	<u>Water Service Corp. Allocated Regional Expenses:</u>										
24	601/701/603/703	Salaries	1.85%	98.15%	100.00%	ERC	\$364	19,304	\$19,668	-	364
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	699	\$699	-	-
29							\$ 364	\$ 20,003	\$ 20,367	-	364
30	<u>Water Service Corp. Allocated State Expenses:</u>										
31	403	Depreciation Expenses	2.95%	97.05%	100.00%	ERC	\$800	\$26,297	\$27,097	-	800
32	408	Taxes Other than Income	3.56%	96.44%	100.00%	ERC	\$1,595	\$43,169	\$44,764	-	1,595
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	3.57%	96.43%	100.00%	ERC	(\$6)	(\$149)	(\$154)	-	(6)
36	604/704	Employee Benefits	3.56%	96.44%	100.00%	ERC	\$20	\$530	\$550	-	20
37	620/720	Materials and Supplies	3.56%	96.44%	100.00%	ERC	\$171	\$4,635	\$4,806	-	171
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.56%	96.44%	100.00%	ERC	\$48	\$1,311	\$1,359	-	48
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.56%	96.44%	100.00%	ERC	\$1,344	\$36,387	\$37,731	-	1,344
43	666/766	Regulatory Commission Exp - Amort	3.56%	96.44%	100.00%	ERC	\$38	\$1,035	\$1,074	-	38
44	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	3.56%	96.44%	100.00%	ERC	\$501	\$13,553	\$14,054	-	501
46							\$ 4,512	\$ 126,768	\$131,281	-	4,512
47	<u>Water Service Corp. Allocated UI Expenses:</u>										
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$ -	\$ -	\$0	-	-

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

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110153-SU

Schedule Year Ended: December 31, 2010

Interim [ ] Final [x]

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.

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending February 28, 2010			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,256	253,618	\$255,873	-	2,256
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$435	47,837	\$48,272	-	435
4	414	Gains/Losses from Disposition of Utility	0.90%	99.10%	100.00%	ERC	(\$5)	(499)	(\$503)	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.90%	99.10%	100.00%	ERC	(\$5)	(530)	(\$535)	-	-
7	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$2,674	293,766	\$296,440	-	2,674
8	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$3,428	376,609	\$380,037	-	3,428
9	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$1,181	129,803	\$130,985	-	1,181
10	632/732	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	\$259	28,445	\$28,704	-	-
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$41	4,538	\$4,580	-	41
12	636/736	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	\$1,929	211,980	\$213,910	-	1,929
13	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	(\$2)	(177)	(\$179)	-	(2)
14	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$1,760	193,312	\$195,072	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$461	50,605	\$51,065	-	461
17							\$14,413	\$1,589,307	\$1,603,720	-	12,404
18	<u>Water Service Corp. Allocated RVP Expenses:</u>										
19	601/701/603/703	Salaries	2.10%	97.90%	100.00%	ERC	\$538	25,029	\$25,567	-	538
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	2.10%	97.90%	100.00%	ERC	\$29	1,358	\$1,388	-	29
22							\$567	\$26,388	\$26,955	-	567
23	<u>Water Service Corp. Allocated Regional Expenses:</u>										
24	601/701/603/703	Salaries	1.84%	98.16%	100.00%	ERC	\$364	19,386	\$19,750	-	364
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	100	\$100	-	-
29							\$364	\$19,486	\$19,850	-	364
30	<u>Water Service Corp. Allocated State Expenses:</u>										
31	403	Depreciation Expenses	2.95%	97.05%	100.00%	ERC	\$796	\$26,213	\$27,009	-	796
32	408	Taxes Other than Income	3.56%	96.44%	100.00%	ERC	\$1,371	\$37,149	\$38,520	-	1,371
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	604/704	Employee Benefits	3.56%	96.44%	100.00%	ERC	\$96	\$2,595	\$2,691	-	96
37	620/720	Materials and Supplies	3.56%	96.44%	100.00%	ERC	\$19	\$526	\$545	-	19
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.56%	96.44%	100.00%	ERC	\$20	\$545	\$565	-	20
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.56%	96.44%	100.00%	ERC	\$1,061	\$28,733	\$29,794	-	1,061
43	666/766	Regulatory Commission Exp - Amort	3.56%	96.44%	100.00%	ERC	\$38	\$1,035	\$1,074	-	38
44	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	3.56%	96.44%	100.00%	ERC	\$1,452	\$39,338	\$40,791	-	1,452
46							\$4,854	\$136,135	\$140,989	-	4,854
47	<u>Water Service Corp. Allocated UI Expenses:</u>										
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$-	\$-	\$0	-	-

50 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

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim  Final

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.

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
<p style="text-align: right;">(1) (2) (3) (4) (5) (6) (7) (8)</p> <p style="text-align: center;">Historical Month Ending March 31, 2010</p>											
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,207	249,545	\$251,753	-	2,207
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$541	59,718	\$60,259	-	541
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	9738.54%	-9638.54%	100.00%	ERC	\$773	(765)	\$8	-	-
7	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$4,684	517,567	\$522,251	-	4,684
8	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$2,718	300,329	\$303,048	-	2,718
9	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$1,069	118,167	\$119,236	-	1,069
10	632/732	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	\$257	28,446	\$28,704	-	-
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$46	5,041	\$5,086	-	46
12	636/736	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	\$1,741	192,330	\$194,071	-	1,741
13	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	(\$1)	(64)	(\$65)	-	(1)
14	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$1,702	188,097	\$189,799	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$816	90,136	\$90,952	-	816
17							\$16,555	\$1,748,547	\$1,765,102	-	13,821
18	<u>Water Service Corp. Allocated RVP Expenses</u>										
19	601/701/603/703	Salaries	2.08%	97.92%	100.00%	ERC	\$532	25,035	\$25,567	-	532
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	2.08%	97.92%	100.00%	ERC	\$20	918	\$938	-	20
22							\$ 552	\$ 25,953	\$ 26,505	-	552
23	<u>Water Service Corp. Allocated Regional Expenses</u>										
24	601/701/603/703	Salaries	1.85%	98.15%	100.00%	ERC	\$363	19,305	\$19,668	-	363
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	3.59%	96.41%	100.00%	ERC	\$27	714	\$741	-	27
29							\$ 390	\$ 20,020	\$ 20,409	-	390
30	<u>Water Service Corp. Allocated State Expenses</u>										
31	403	Depreciation Expenses	2.94%	97.06%	100.00%	ERC	\$794	\$26,191	\$26,984	-	794
32	408	Taxes Other than Income	3.55%	96.45%	100.00%	ERC	\$941	\$25,549	\$26,490	-	941
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	604/704	Employee Benefits	3.53%	96.47%	100.00%	ERC	\$1	\$14	\$15	-	1
37	620/720	Materials and Supplies	3.55%	96.45%	100.00%	ERC	\$48	\$1,314	\$1,362	-	48
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.55%	96.45%	100.00%	ERC	\$8	\$222	\$230	-	8
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.55%	96.45%	100.00%	ERC	\$1,432	\$38,892	\$40,324	-	1,432
43	666/766	Regulatory Commission Exp - Amort	3.55%	96.45%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp. - Other	3.55%	96.45%	100.00%	ERC	\$16	\$434	\$450	-	16
45	675/775	Miscellaneous Expenses	3.55%	96.45%	100.00%	ERC	\$1,341	\$36,406	\$37,747	-	1,341
46							\$ 4,619	\$ 130,058	\$134,676	-	4,619
47	<u>Water Service Corp. Allocated UJ Expenses</u>										
48	427	Interest Expense	0.76%	99.24%	100.00%	Unallocated Rate Base	\$25,511	\$3,348,956	\$3,374,466	-	25,511
49							\$ 25,511	\$ 3,348,956	\$3,374,466	-	25,511

50 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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Florida Public Service Commission

Schedule B-12  
 Page 4 of 13

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	Historical Month Ending April 30, 2010	
										0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.88%	99.12%	100.00%	ERC	\$2,203	249,539	\$251,742	-	2,203
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$313	34,689	\$35,003	-	313
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$5)	(\$23)	(\$28)	-	-
7	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$3,769	417,119	\$420,888	-	3,769
8	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$3,775	417,848	\$421,623	-	3,775
9	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$777	86,050	\$86,828	-	777
10	632/732	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	\$257	28,447	\$28,704	-	-
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$102	11,240	\$11,341	-	102
12	636/736	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	\$2,067	228,717	\$230,783	-	2,067
13	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$1,733	191,818	\$193,551	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$510	56,473	\$56,984	-	510
17							\$15,502	\$1,721,417	\$1,736,920	-	13,517
18	<u>Water Service Corp. Allocated RVP Expenses</u>										
19	601/701/603/703	Salaries	2.07%	97.93%	100.00%	ERC	\$429	20,251	\$20,680	-	429
20	650/750	Transportation Expenses	2.07%	97.93%	100.00%	ERC	\$17	783	\$800	-	-
21	675/775	Miscellaneous Expenses	2.07%	97.93%	100.00%	ERC	\$16	764	\$780	-	16
22							\$462	\$21,798	\$22,260	-	445
23	<u>Water Service Corp. Allocated Regional Expenses</u>										
24	601/701/603/703	Salaries	1.84%	98.16%	100.00%	ERC	\$363	19,306	\$19,668	-	363
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	303	\$303	-	-
29							\$363	\$19,609	\$19,972	-	363
30	<u>Water Service Corp. Allocated State Expenses</u>										
31	403	Depreciation Expenses	2.94%	97.06%	100.00%	ERC	\$789	\$26,093	\$26,882	-	789
32	408	Taxes Other than Income	3.55%	96.45%	100.00%	ERC	\$862	\$23,433	\$24,295	-	862
33	414	Taxes Other than Income	3.55%	96.45%	100.00%	ERC	(\$35)	(\$965)	(\$1,000)	-	(\$35)
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	3.55%	96.45%	100.00%	ERC	(\$337)	(\$9,168)	(\$9,505)	-	(\$337)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	3.55%	96.45%	100.00%	ERC	\$13	\$365	\$378	-	13
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	3.55%	96.45%	100.00%	ERC	\$5	\$128	\$133	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.55%	96.45%	100.00%	ERC	\$1,154	\$31,368	\$32,522	-	1,154
43	666/766	Regulatory Commission Exp - Amort	3.55%	96.45%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp. - Other	3.53%	96.47%	100.00%	ERC	\$1	\$14	\$14	-	1
45	675/775	Miscellaneous Expenses	3.55%	96.45%	100.00%	ERC	\$1,283	\$34,868	\$36,151	-	1,283
46							\$3,773	\$107,171	\$110,944	-	3,768
47	<u>Water Service Corp. Allocated UI Expenses</u>										
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$-	\$-	\$0	-	-

50 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

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim  Final

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.87%	99.13%	100.00%	ERC	\$2,208	250,706	\$252,914	-	2,208
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$183	20,359	\$20,542	-	183
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$3)	(366)	(\$369)	-	-
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,230	358,500	\$361,730	-	3,230
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$4,210	467,237	\$471,446	-	4,210
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$802	89,007	\$89,809	-	802
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$765	84,939	\$85,704	-	-
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$140	15,571	\$15,711	-	140
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$2,290	254,162	\$256,452	-	2,290
13	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	\$0	40	\$40	-	0
14	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,926	213,769	\$215,695	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$183	20,299	\$20,482	-	183
17							\$15,934	\$1,774,222	\$1,790,156	-	13,246
18		<u>Water Service Corp. Allocated RVP Expenses:</u>									
19	601/701/603/703	Salaries	2.07%	97.93%	100.00%	ERC	\$404	19,076	\$19,480	-	404
20	650/750	Transportation Expenses	2.07%	97.93%	100.00%	ERC	\$21	1,000	\$1,022	-	-
21	675/775	Miscellaneous Expenses	2.07%	97.93%	100.00%	ERC	\$16	741	\$757	-	16
22							\$ 441	\$ 20,818	\$ 21,258	-	420
23		<u>Water Service Corp. Allocated Regional Expenses:</u>									
24	601/701/603/703	Salaries	1.85%	98.15%	100.00%	ERC	\$363	19,305	\$19,668	-	363
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	\$0	832	\$832	-	-
29							\$ 363	\$ 20,137	\$ 20,500	-	363
30		<u>Water Service Corp. Allocated State Expenses:</u>									
31	403	Depreciation Expenses	2.99%	97.01%	100.00%	ERC	\$873	\$28,342	\$29,215	-	873
32	408	Taxes Other than Income	3.55%	96.45%	100.00%	ERC	\$831	\$22,570	\$23,401	-	831
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	3.55%	96.45%	100.00%	ERC	(\$22)	(\$607)	(\$630)	-	(22)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	3.55%	96.45%	100.00%	ERC	\$16	\$428	\$443	-	16
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.55%	96.45%	100.00%	ERC	\$8	\$229	\$237	-	8
41	642/742	Rental of Equipment	3.56%	96.44%	100.00%	ERC	\$3	\$77	\$80	-	-
42	650/750	Transportation Expense	3.55%	96.45%	100.00%	ERC	\$1,431	\$38,853	\$40,284	-	1,431
43	666/766	Regulatory Commission Exp - Amort	3.55%	96.45%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp - Other	3.55%	96.45%	100.00%	ERC	\$40	\$1,085	\$1,125	-	40
45	675/775	Miscellaneous Expenses	3.55%	96.45%	100.00%	ERC	\$1,294	\$35,130	\$36,424	-	1,294
46							\$ 4,512	\$ 127,142	\$131,654	-	4,510
47		<u>Water Service Corp. Allocated UI Expenses:</u>									
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$ -	\$ -	\$0	-	-

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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Florida Public Service Commission

Schedule B-12  
 Page 6 of 13

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Historical Month Ending June 30, 2010			0.00% Water	100.00% Sewer
							Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.87%	99.13%	100.00%	ERC	\$2,212	252,213	\$254,425	-	2,212
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$265	29,440	\$29,705	-	265
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	\$1	82	\$83	-	-
6	427	Interest Expense	-191.27%	291.27%	100.00%	ERC	\$766	(1,166)	(\$400)	-	-
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,506	389,365	\$392,871	-	3,506
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$2,752	305,633	\$308,385	-	2,752
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$1,067	118,455	\$119,522	-	1,067
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$238	26,466	\$26,704	-	-
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$226	25,134	\$25,360	-	226
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$2,045	227,146	\$229,191	-	2,045
13	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$1	99	\$100	-	1
14	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,444	160,305	\$161,748	-	-
15	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$7	787	\$794	-	-
16	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$334	37,125	\$37,459	-	-
							\$14,864	\$1,571,083	\$1,585,948	-	12,409
18		<u>Water Service Corp. Allocated RVP Expenses</u>									
19	601/701/603/703	Salaries	2.07%	97.93%	100.00%	ERC	\$403	19,077	\$19,480	-	403
20	650/750	Transportation Expenses	2.03%	97.97%	100.00%	ERC	(\$0)	(15)	(\$15)	-	-
21	675/775	Miscellaneous Expenses	2.07%	97.93%	100.00%	ERC	\$16	742	\$757	-	16
22							\$ 419	\$ 19,803	\$ 20,222	-	419
23		<u>Water Service Corp. Allocated Regional Expenses</u>									
24	601/701/603/703	Salaries	1.84%	98.16%	100.00%	ERC	\$362	19,306	\$19,668	-	362
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
29							\$ 362	\$ 19,306	\$ 19,668	-	362
30		<u>Water Service Corp. Allocated State Expenses</u>									
31	403	Depreciation Expenses	2.98%	97.02%	100.00%	ERC	\$871	\$28,344	\$29,215	-	871
32	408	Taxes Other than Income	3.55%	96.45%	100.00%	ERC	\$1,153	\$31,347	\$32,500	-	1,153
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	3.55%	96.45%	100.00%	ERC	\$11	\$289	\$300	-	-
35	601/701/603/703	Salaries	3.55%	96.45%	100.00%	ERC	(\$29)	(\$788)	(\$817)	-	(29)
36	604/704	Employee Benefits	3.55%	96.45%	100.00%	ERC	\$26	\$694	\$720	-	26
37	620/720	Materials and Supplies	3.55%	96.45%	100.00%	ERC	\$22	\$605	\$627	-	22
38	631/731	Contractual Services - Engineering	3.55%	96.45%	100.00%	ERC	\$10	\$280	\$290	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.55%	96.45%	100.00%	ERC	\$1,130	\$30,739	\$31,869	-	1,130
43	666/766	Regulatory Commission Exp - Amort	3.55%	96.45%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp - Other	3.55%	96.45%	100.00%	ERC	\$43	\$1,179	\$1,223	-	43
45	675/775	Miscellaneous Expenses	3.55%	96.45%	100.00%	ERC	\$1,470	\$39,978	\$41,448	-	1,470
46							\$ 4,746	\$ 133,703	\$138,449	-	4,725
47		<u>Water Service Corp. Allocated UI Expenses</u>									
48	427	Interest Expense	0.74%	99.26%	100.00%	Unallocated Rate Base	\$23,920	\$3,211,315	\$3,235,235	-	23,920
49							\$ 23,920	\$ 3,211,315	\$3,235,235	-	23,920

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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages				Amounts Allocated				Utilities, Inc. of Eagle Ridge Allocation Percentage		
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	Description of Allocation Method	Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	Historical Month Ending July 31, 2010			
										0.00% Water	100.00% Sewer		
1	<u>Water Service Corp. Allocated Expenses:</u>												
2	403	Depreciation Expense	0.87%	99.13%	100.00%	ERC	\$2,213	253,531	\$255,744	-	2,213		
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$245	27,248	\$27,493	-	245		
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
5	426	Miscellaneous Non-Utility Expenses	0.89%	99.11%	100.00%	ERC	(\$1)	(82)	(\$83)	-	-		
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$4)	(453)	(\$457)	-	-		
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,684	409,634	\$413,318	-	3,684		
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,701	411,500	\$415,200	-	3,701		
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$717	79,759	\$80,476	-	717		
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$320	35,620	\$35,940	-	-		
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$27	3,028	\$3,055	-	27		
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,813	201,559	\$203,372	-	1,813		
13	650/750	Transportation Expenses	0.89%	99.11%	100.00%	ERC	\$1	98	\$99	-	1		
14	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,370	152,296	\$153,666	-	-		
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
16	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$262	29,086	\$29,348	-	262		
17							\$14,348	\$1,602,823	\$1,617,171	-	12,663		
18	<u>Water Service Corp. Allocated RVP Expenses</u>												
19	601/701/603/703	Salaries	1.52%	98.48%	100.00%	ERC	\$365	23,707	\$24,072	-	365		
20	650/750	Transportation Expenses	1.51%	98.49%	100.00%	ERC	(\$1)	(51)	(\$52)	-	-		
21	675/775	Miscellaneous Expenses	1.52%	98.48%	100.00%	ERC	\$11	746	\$757	-	11		
22							\$ 376	\$ 24,402	\$ 24,778	-	376		
23	<u>Water Service Corp. Allocated Regional Expenses</u>												
24	601/701/603/703	Salaries	2.46%	97.54%	100.00%	ERC	\$249	9,864	\$10,112	-	249		
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-		
29							\$ 249	\$ 9,864	\$ 10,112	-	249		
30	<u>Water Service Corp. Allocated State Expenses</u>												
31	403	Depreciation Expenses	2.98%	97.02%	100.00%	ERC	\$871	\$28,344	\$29,215	-	871		
32	408	Taxes Other than Income	3.54%	96.46%	100.00%	ERC	\$893	\$24,303	\$25,196	-	893		
33	414	Taxes Other than Income	3.54%	96.46%	100.00%	ERC	(\$74)	(\$2,020)	(\$2,094)	-	(74)		
34	426	Miscellaneous Non-Utility Expenses	3.54%	96.46%	100.00%	ERC	(\$11)	(\$289)	(\$300)	-	-		
35	601/701/603/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
36	604/704	Employee Benefits	3.55%	96.45%	100.00%	ERC	\$3	\$86	\$89	-	3		
37	620/720	Materials and Supplies	3.34%	96.66%	100.00%	ERC	\$37	\$1,063	\$1,100	-	37		
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
40	636/736	Contractual Services - Other	3.54%	96.46%	100.00%	ERC	\$4	\$111	\$115	-	4		
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-		
42	650/750	Transportation Expense	3.54%	96.46%	100.00%	ERC	\$1,105	\$30,066	\$31,171	-	1,105		
43	666/766	Regulatory Commission Exp - Amort	3.54%	96.46%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38		
44	667/767	Reg. Commission Exp. - Other	3.54%	96.46%	100.00%	ERC	\$23	\$630	\$653	-	23		
45	675/775	Miscellaneous Expenses	3.54%	96.46%	100.00%	ERC	\$1,358	\$36,963	\$38,321	-	1,358		
46							\$ 4,247	\$ 120,292	\$124,539	-	4,258		
47	<u>Water Service Corp. Allocated UI Expenses</u>												
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-		
49							\$ -	\$ -	\$0	-	-		

50 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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Florida Public Service Commission

Schedule B-12  
 Page 8 of 13

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	(8)	
										0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.87%	99.13%	100.00%	ERC	\$2,220	252,395	\$254,615	-	2,220
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$249	27,631	\$27,881	-	249
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.89%	99.11%	100.00%	ERC	(\$8)	(877)	(\$885)	-	-
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,648	404,044	\$407,692	-	3,648
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,604	399,129	\$402,732	-	3,604
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$1,093	121,062	\$122,155	-	1,093
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$302	33,402	\$33,704	-	-
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$12	1,308	\$1,320	-	12
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,769	195,971	\$197,741	-	1,769
13	650/750	Transportation Expenses	0.90%	99.10%	100.00%	ERC	(\$0)	(43)	(\$43)	-	(0)
14	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,329	147,231	\$148,560	-	-
15	670/770	Bad Debt Expense	0.89%	99.11%	100.00%	ERC	\$1	65	\$66	-	-
16	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	\$1,451	160,726	\$162,177	-	1,451
17							\$15,670	\$1,742,045	\$1,757,715	-	14,046
18		<u>Water Service Corp. Allocated RVP Expenses:</u>									
19	601/701/603/703	Salaries	1.51%	98.49%	100.00%	ERC	\$364	23,708	\$24,072	-	364
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	1.51%	98.49%	100.00%	ERC	\$8	505	\$513	-	8
22							\$372	\$24,213	\$24,585	-	372
23		<u>Water Service Corp. Allocated Regional Expenses:</u>									
24	601/701/603/703	Salaries	2.46%	97.54%	100.00%	ERC	\$248	9,864	\$10,112	-	248
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	2.46%	97.54%	100.00%	ERC	\$2,224	88,334	\$90,558	-	2,224
29							\$2,472	\$98,198	\$100,670	-	2,472
30		<u>Water Service Corp. Allocated State Expenses:</u>									
31	403	Depreciation Expenses	2.97%	97.03%	100.00%	ERC	\$867	\$28,294	\$29,161	-	867
32	408	Taxes Other than Income	3.54%	96.46%	100.00%	ERC	\$961	\$26,202	\$27,163	-	961
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	3.54%	96.46%	100.00%	ERC	(\$5)	(\$133)	(\$138)	-	(5)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	5.04%	94.96%	100.00%	ERC	(\$8)	(\$154)	(\$163)	-	(8)
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.53%	96.47%	100.00%	ERC	\$4	\$123	\$127	-	4
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.54%	96.46%	100.00%	ERC	\$1,315	\$35,852	\$37,167	-	1,315
43	666/766	Regulatory Commission Exp - Amort	3.54%	96.46%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp - Other	3.54%	96.46%	100.00%	ERC	\$63	\$1,706	\$1,769	-	63
45	675/775	Miscellaneous Expenses	3.54%	96.46%	100.00%	ERC	\$1,358	\$37,034	\$38,393	-	1,358
46							\$4,594	\$129,959	\$134,553	-	4,594
47		<u>Water Service Corp. Allocated UI Expenses:</u>									
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$-	\$-	\$0	-	-

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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

Florida Public Service Commission

Schedule B-12  
 Page 9 of 13

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.

Preparer: Erin Povich

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	Historical Month Ending September 30, 2010	
										0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.81%	99.19%	100.00%	ERC	\$2,215	269,696	\$271,911	-	2,215
3	408	Taxes Other than Income	0.89%	99.11%	100.00%	ERC	\$235	26,141	\$26,376	-	235
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	-148.38%	248.38%	100.00%	ERC	\$764	(1,278)	(\$515)	-	-
7	601/701/603/703	Salaries	0.89%	99.11%	100.00%	ERC	\$3,603	400,701	\$404,304	-	3,603
8	604/704	Employee Benefits	0.89%	99.11%	100.00%	ERC	\$3,574	397,485	\$401,060	-	3,574
9	620/720	Materials and Supplies	0.89%	99.11%	100.00%	ERC	\$1,193	132,627	\$133,819	-	1,193
10	632/732	Contractual Services - Accounting	0.89%	99.11%	100.00%	ERC	\$300	33,403	\$33,704	-	-
11	633/733	Contractual Services - Legal	0.89%	99.11%	100.00%	ERC	\$58	6,474	\$6,532	-	58
12	636/736	Contractual Services - Other	0.89%	99.11%	100.00%	ERC	\$1,829	203,379	\$205,208	-	1,829
13	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	659/759	Other Insurance	0.89%	99.11%	100.00%	ERC	\$1,818	202,119	\$203,937	-	-
15	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
16	675/775	Miscellaneous Expenses	0.89%	99.11%	100.00%	ERC	(\$288)	(32,033)	(\$32,322)	-	(288)
17							\$15,301	\$1,638,713	\$1,654,014	-	12,420
18	<u>Water Service Corp. Allocated RVP Expenses:</u>										
19	601/701/603/703	Salaries	1.51%	98.49%	100.00%	ERC	\$362	23,710	\$24,072	-	362
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	1.51%	98.49%	100.00%	ERC	\$8	523	\$531	-	8
22							\$ 370	\$ 24,232	\$ 24,603	-	370
23	<u>Water Service Corp. Allocated Regional Expenses:</u>										
24	601/701/603/703	Salaries	2.45%	97.55%	100.00%	ERC	\$248	9,865	\$10,112	-	248
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	2.43%	97.57%	100.00%	ERC	\$1	21	\$21	-	1
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	2.45%	97.55%	100.00%	ERC	\$213	8,477	\$8,690	-	213
29							\$ 461	\$ 18,363	\$ 18,824	-	461
30	<u>Water Service Corp. Allocated State Expenses:</u>										
31	403	Depreciation Expenses	2.97%	97.03%	100.00%	ERC	\$862	\$28,183	\$29,045	-	862
32	408	Taxes Other than Income	3.53%	96.47%	100.00%	ERC	\$869	\$23,752	\$24,622	-	869
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	3.53%	96.47%	100.00%	ERC	(\$49)	(\$1,329)	(\$1,378)	-	(49)
36	604/704	Employee Benefits	3.53%	96.47%	100.00%	ERC	\$16	\$434	\$450	-	16
37	620/720	Materials and Supplies	3.96%	96.04%	100.00%	ERC	\$32	\$772	\$804	-	32
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	3.53%	96.47%	100.00%	ERC	\$8	\$222	\$230	-	8
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	3.53%	96.47%	100.00%	ERC	\$1,100	\$30,040	\$31,140	-	1,100
43	666/766	Regulatory Commission Exp - Amort	3.53%	96.47%	100.00%	ERC	\$38	\$1,036	\$1,074	-	38
44	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	3.53%	96.47%	100.00%	ERC	\$1,335	\$36,482	\$37,817	-	1,335
46							\$ 4,211	\$ 119,593	\$123,803	-	4,211
47	<u>Water Service Corp. Allocated UI Expenses:</u>										
48	427	Interest Expense	0.78%	99.22%	100.00%	Unallocated Rate Base	\$25,004	\$3,188,675	\$3,213,679	-	25,004
49							\$ 25,004	\$ 3,188,675	\$3,213,679	-	25,004

50 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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2010			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1	<u>Water Service Corp. Allocated Expenses:</u>										
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,287	254,877	\$257,164	-	2,287
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$237	25,461	\$25,698	-	237
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$16)	(1,687)	(\$1,703)	-	-
7	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,678	395,604	\$399,282	-	3,678
8	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$2,727	293,301	\$296,028	-	2,727
9	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$622	66,847	\$67,469	-	622
10	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$310	33,393	\$33,704	-	-
11	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	\$112	12,078	\$12,190	-	112
12	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$2,302	247,596	\$249,898	-	2,302
13	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$1,391	149,650	\$151,041	-	-
15	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$84	8,991	\$9,075	-	-
16	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$125	13,480	\$13,606	-	125
17							\$13,859	\$1,499,592	\$1,513,451	-	12,090
18	<u>Water Service Corp. Allocated RVP Expenses</u>										
19	601/701/603/703	Salaries	1.59%	98.41%	100.00%	ERC	\$486	30,052	\$30,538	-	486
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	1.59%	98.41%	100.00%	ERC	\$3	193	\$197	-	3
22							\$ 489	\$ 30,245	\$ 30,734	-	489
23	<u>Water Service Corp. Allocated Regional Expenses</u>										
24	601/701/603/703	Salaries	2.69%	97.31%	100.00%	ERC	\$272	9,841	\$10,112	-	272
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	2.69%	97.31%	100.00%	ERC	(\$434)	(15,737)	(\$16,171)	-	(434)
29							\$ (163)	\$ (5,896)	\$ (6,059)	-	(163)
30	<u>Water Service Corp. Allocated State Expenses</u>										
31	403	Depreciation Expenses	3.40%	96.60%	100.00%	ERC	\$980	\$27,887	\$28,867	-	980
32	408	Taxes Other than Income	4.05%	95.95%	100.00%	ERC	\$905	\$21,457	\$22,362	-	905
33	414	Taxes Other than Income	4.05%	95.95%	100.00%	ERC	(\$89)	(\$2,112)	(\$2,201)	-	(89)
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	4.05%	95.95%	100.00%	ERC	(\$25)	(\$604)	(\$630)	-	(25)
36	604/704	Employee Benefits	4.05%	95.95%	100.00%	ERC	\$8	\$187	\$195	-	8
37	620/720	Materials and Supplies	3.40%	96.60%	100.00%	ERC	\$23	\$651	\$673	-	23
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	4.05%	95.95%	100.00%	ERC	\$1,210	\$28,701	\$29,911	-	1,210
43	666/766	Regulatory Commission Exp - Amort	4.05%	95.95%	100.00%	ERC	\$43	\$1,030	\$1,074	-	43
44	667/767	Reg. Commission Exp. - Other	4.05%	95.95%	100.00%	ERC	\$126	\$2,984	\$3,110	-	126
45	675/775	Miscellaneous Expenses	4.05%	95.95%	100.00%	ERC	\$1,490	\$35,327	\$36,817	-	1,490
46							\$ 4,671	\$ 115,507	\$120,178	-	4,671
47	<u>Water Service Corp. Allocated UI Expenses</u>										
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$ -	\$ -	\$0	-	-

50 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

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [x]

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.

Preparer: Erin Povich

Utilities, Inc. of Eagle Ridge  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2010			Utilities, Inc. of Eagle Ridge Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	Amounts Allocated	
										0.00% Water	100.00% Sewer
1		<b>Water Service Corp. Allocated Expenses:</b>									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,266	252,217	\$254,484	-	2,266
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$454	48,858	\$49,313	-	454
4	414	Gains/Losses from Disposition of Utility	0.92%	99.08%	100.00%	ERC	(\$151)	(16,189)	(\$16,339)	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	0.92%	99.08%	100.00%	ERC	(\$25)	(2,666)	(\$2,691)	-	-
7	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,674	395,196	\$398,870	-	3,674
8	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$2,770	297,944	\$300,713	-	2,770
9	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$435	46,827	\$47,262	-	435
10	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$310	33,393	\$33,704	-	-
11	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	\$9	989	\$999	-	9
12	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,708	183,730	\$185,438	-	1,708
13	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
14	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$1,684	181,170	\$182,854	-	-
15	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$2	174	\$175	-	-
16	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$470	50,578	\$51,048	-	470
17							\$13,608	\$1,472,222	\$1,485,831	-	11,787
18		<b>Water Service Corp. Allocated RVP Expenses</b>									
19	601/701/603/703	Salaries	1.59%	98.41%	100.00%	ERC	\$486	30,052	\$30,538	-	486
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	1.59%	98.41%	100.00%	ERC	\$3	191	\$194	-	3
22							\$489	\$30,243	\$30,732	-	489
23		<b>Water Service Corp. Allocated Regional Expenses</b>									
24	601/701/603/703	Salaries	2.68%	97.32%	100.00%	ERC	\$271	9,841	\$10,112	-	271
25	618/718	Chemicals	2.68%	97.32%	100.00%	ERC	\$600	21,779	\$22,379	-	600
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	2.68%	97.32%	100.00%	ERC	\$158	5,732	\$5,890	-	158
28	675/775	Miscellaneous Expenses	2.68%	97.32%	100.00%	ERC	\$399	14,491	\$14,890	-	399
29							\$1,428	\$51,843	\$53,271	-	1,428
30		<b>Water Service Corp. Allocated State Expenses</b>									
31	403	Depreciation Expenses	3.34%	96.66%	100.00%	ERC	\$787	\$22,800	\$23,588	-	787
32	408	Taxes Other than Income	4.04%	95.96%	100.00%	ERC	\$956	\$22,701	\$23,656	-	956
33	414	Taxes Other than Income	4.04%	95.96%	100.00%	ERC	(\$133)	(\$3,165)	(\$3,298)	-	(133)
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	4.04%	95.96%	100.00%	ERC	(\$40)	(\$944)	(\$984)	-	(40)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	2.10%	97.90%	100.00%	ERC	\$9	\$438	\$447	-	9
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	4.04%	95.96%	100.00%	ERC	\$9	\$221	\$230	-	9
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	4.04%	95.96%	100.00%	ERC	\$1,155	\$27,442	\$28,598	-	1,155
43	666/766	Regulatory Commission Exp - Amort	4.04%	95.96%	100.00%	ERC	\$43	\$1,030	\$1,074	-	43
44	667/767	Reg. Commission Exp. - Other	4.04%	95.96%	100.00%	ERC	\$169	\$4,015	\$4,184	-	169
45	675/775	Miscellaneous Expenses	4.04%	95.96%	100.00%	ERC	\$1,553	\$36,892	\$38,445	-	1,553
46							\$4,509	\$111,431	\$115,940	-	4,509
47		<b>Water Service Corp. Allocated UI Expenses</b>									
48	427	Interest Expense	0.00%	0.00%	0.00%	Unallocated Rate Base	\$0	\$0	\$0	-	-
49							\$-	\$-	\$0	-	-

50 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

Company: Utilities, Inc. of Eagle Ridge  
Docket No: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim [ ] Final [x]

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2010			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.89%	99.11%	100.00%	ERC	\$2,302	256,238	\$258,539	-	2,302
3	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$350	37,621	\$37,971	-	350
4	414	Gains/Losses from Disposition of Utility	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
6	427	Interest Expense	-18.71%	118.71%	100.00%	ERC	\$756	(4,800)	(\$4,044)	-	-
7	601/701/603/703	Salaries	0.92%	99.08%	100.00%	ERC	\$3,879	417,443	\$421,322	-	3,879
8	604/704	Employee Benefits	0.92%	99.08%	100.00%	ERC	\$3,276	352,547	\$355,823	-	3,276
9	620/720	Materials and Supplies	0.92%	99.08%	100.00%	ERC	\$417	44,850	\$45,267	-	417
10	632/732	Contractual Services - Accounting	0.92%	99.08%	100.00%	ERC	\$310	33,394	\$33,704	-	-
11	633/733	Contractual Services - Legal	0.92%	99.08%	100.00%	ERC	\$140	15,087	\$15,227	-	140
12	636/736	Contractual Services - Other	0.92%	99.08%	100.00%	ERC	\$1,836	197,540	\$199,375	-	1,836
13	650/750	Transportation Expenses	0.94%	99.06%	100.00%	ERC	\$0	40	\$41	-	0
14	659/759	Other Insurance	0.92%	99.08%	100.00%	ERC	\$1,743	187,596	\$189,339	-	-
15	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$60	6,471	\$6,531	-	-
16	675/775	Miscellaneous Expenses	0.92%	99.08%	100.00%	ERC	\$513	55,177	\$55,690	-	513
17							\$15,582	\$1,599,202	\$1,614,785	-	12,712
18		<u>Water Service Corp. Allocated RVP Expenses</u>									
19	601/701/603/703	Salaries	1.59%	98.41%	100.00%	ERC	\$486	30,052	\$30,538	-	486
20	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
21	675/775	Miscellaneous Expenses	1.59%	98.41%	100.00%	ERC	\$8	471	\$479	-	8
22							\$ 494	\$ 30,523	\$ 31,017	-	494
23		<u>Water Service Corp. Allocated Regional Expenses</u>									
24	601/701/603/703	Salaries	2.68%	97.32%	100.00%	ERC	\$271	9,841	\$10,112	-	271
25	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
26	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	-
28	675/775	Miscellaneous Expenses	2.68%	97.32%	100.00%	ERC	(\$2,550)	(92,558)	(\$95,109)	-	(2,550)
29							\$ (2,279)	\$ (82,717)	\$ (84,996)	-	(2,279)
30		<u>Water Service Corp. Allocated State Expenses</u>									
31	403	Depreciation Expenses	3.34%	96.66%	100.00%	ERC	\$787	\$22,801	\$23,588	-	787
32	408	Taxes Other than Income	4.04%	95.96%	100.00%	ERC	\$1,177	\$27,965	\$29,141	-	1,177
33	414	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
35	601/701/603/703	Salaries	4.04%	95.96%	100.00%	ERC	(\$3)	(\$76)	(\$79)	-	(3)
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	620/720	Materials and Supplies	4.04%	95.96%	100.00%	ERC	\$65	\$1,541	\$1,606	-	65
38	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
39	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
40	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	642/742	Rental of Equipment	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
42	650/750	Transportation Expense	4.04%	95.96%	100.00%	ERC	\$1,361	\$32,341	\$33,701	-	1,361
43	666/766	Regulatory Commission Exp - Amort	4.04%	95.96%	100.00%	ERC	\$43	\$1,030	\$1,074	-	43
44	667/767	Reg. Commission Exp - Other	4.04%	95.96%	100.00%	ERC	\$205	\$4,873	\$5,078	-	205
45	675/775	Miscellaneous Expenses	4.04%	95.96%	100.00%	ERC	\$1,376	\$32,703	\$34,079	-	1,376
46							\$ 5,010	\$ 123,177	\$128,187	-	5,010
47		<u>Water Service Corp. Allocated UI Expenses</u>									
48	427	Interest Expense	0.76%	99.24%	100.00%	Unallocated Rate Base	\$27,847	\$3,642,552	\$3,670,399	-	27,847
49							\$ 27,847	\$ 3,642,552	\$3,670,399	-	27,847

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

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim [ ] Final [x]

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2010			Allocation Percentage	
			Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total		Utilities, Inc. of Eagle Ridge Services, Inc.	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		<u>Water Service Corp. Allocated Expenses:</u>									
2	403	Depreciation Expense	0.87%	99.13%	100.00%	ERC	\$26,847	3,047,878	\$3,074,725	-	26,847
3	408	Taxes Other than Income	0.90%	99.10%	100.00%	ERC	\$4,014	440,561	\$444,575	-	4,014
4	414	Gains/Losses from Disposition of Utility	0.92%	99.08%	100.00%	ERC	(\$155)	(16,687)	(\$16,842)	-	
5	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	-	
6	427	Interest Expense	-23.19%	123.19%	100.00%	ERC	\$2,987	(15,865)	(\$12,879)	-	
7	601/701/603/703	Salaries	0.90%	99.10%	100.00%	ERC	\$44,334	4,871,531	\$4,915,865	-	44,334
8	604/704	Employee Benefits	0.90%	99.10%	100.00%	ERC	\$39,707	4,367,875	\$4,407,583	-	39,707
9	620/720	Materials and Supplies	0.90%	99.10%	100.00%	ERC	\$10,239	1,128,439	\$1,138,677	-	10,239
10	632/732	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	\$3,890	427,792	\$431,682	-	
11	633/733	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	\$987	108,459	\$109,446	-	987
12	636/736	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	\$23,197	2,549,179	\$2,572,376	-	23,197
13	650/750	Transportation Expenses	0.92%	99.08%	100.00%	ERC	\$1	157	\$158	-	1
14	659/759	Other Insurance	0.90%	99.10%	100.00%	ERC	\$19,325	2,123,769	\$2,143,093	-	
15	670/770	Bad Debt Expense	0.92%	99.08%	100.00%	ERC	\$153	16,488	\$16,641	-	
16	675/775	Miscellaneous Expenses	0.90%	99.10%	100.00%	ERC	\$5,269	579,134	\$584,404	-	5,269
17							\$180,793	\$19,628,711	\$19,809,504	-	154,594
18		<u>Water Service Corp. Allocated RVP Expenses:</u>									
19	601/701/603/703	Salaries	1.80%	98.20%	100.00%	ERC	\$5,394	294,777	\$300,171	-	5,394
20	650/750	Transportation Expenses	2.09%	97.91%	100.00%	ERC	\$37	1,718	\$1,755	-	
21	675/775	Miscellaneous Expenses	1.88%	98.12%	100.00%	ERC	\$137	7,152	\$7,290	-	137
22							\$ 5,568	\$ 303,648	\$ 309,215	-	5,531
23		<u>Water Service Corp. Allocated Regional Expenses:</u>									
24	601/701/603/703	Salaries	2.09%	97.91%	100.00%	ERC	\$3,738	175,028	\$178,766	-	3,738
25	618/718	Chemicals	2.68%	97.32%	100.00%	ERC	\$600	21,779	\$22,379	-	600
26	620/720	Materials and Supplies	2.43%	97.57%	100.00%	ERC	\$1	21	\$21	-	1
27	650/750	Transportation Expense	2.68%	97.32%	100.00%	ERC	\$158	5,732	\$5,890	-	158
28	675/775	Miscellaneous Expenses	-2.21%	102.21%	100.00%	ERC	(\$122)	5,655	\$5,532	-	(122)
29							\$ 4,374	\$ 208,215	\$ 212,589	-	4,374
30		<u>Water Service Corp. Allocated State Expenses:</u>									
31	403	Depreciation Expenses	3.06%	96.94%	100.00%	ERC	\$10,079	\$319,788	\$329,866	-	10,079
32	408	Taxes Other than Income	3.66%	96.34%	100.00%	ERC	\$12,514	\$329,597	\$342,111	-	12,514
33	414	Taxes Other than Income	3.86%	96.14%	100.00%	ERC	(\$332)	(\$8,261)	(\$8,593)	-	(332)
34	426	Miscellaneous Non-Utility Expenses	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	-	
35	601/701/603/703	Salaries	3.61%	96.39%	100.00%	ERC	(\$516)	(\$13,798)	(\$14,314)	-	(516)
36	604/704	Employee Benefits	3.58%	96.42%	100.00%	ERC	\$168	\$4,542	\$4,710	-	168
37	620/720	Materials and Supplies	3.55%	96.45%	100.00%	ERC	\$448	\$12,181	\$12,629	-	448
38	631/731	Contractual Services - Engineering	3.55%	96.45%	100.00%	ERC	\$10	\$280	\$290	-	
39	633/733	Contractual Services - Legal	3.55%	96.45%	100.00%	ERC	\$5	\$128	\$133	-	
40	636/736	Contractual Services - Other	3.59%	96.41%	100.00%	ERC	\$111	\$2,983	\$3,094	-	111
41	642/742	Rental of Equipment	3.56%	96.44%	100.00%	ERC	\$3	\$77	\$80	-	
42	650/750	Transportation Expense	3.66%	96.34%	100.00%	ERC	\$14,799	\$389,413	\$404,212	-	14,799
43	666/766	Regulatory Commission Exp - Amort	3.67%	96.33%	100.00%	ERC	\$473	\$12,411	\$12,884	-	473
44	667/767	Reg. Commission Exp. - Other	3.89%	96.11%	100.00%	ERC	\$685	\$16,920	\$17,606	-	685
45	675/775	Miscellaneous Expenses	3.67%	96.33%	100.00%	ERC	\$15,811	\$414,675	\$430,486	-	15,811
46							\$ 54,259	\$ 1,480,935	\$1,535,193	-	54,241
47		<u>Water Service Corp. Allocated UI Expenses:</u>									
48	427	Interest Expense	0.76%	99.24%	100.00%	Unallocated Rate Base	\$102,282	\$13,391,497	\$13,493,779	-	102,282
49							\$ 102,282	\$ 13,391,497	\$13,493,779	-	102,282

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 - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 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	(4) Adjustments				(7) Adjusted Balance	(8) Non-Used & Useful %	(9) NU&U Amount
			(3) Test Year B3 - (C)(1)	(4) B3 - (C)(2)	(5) Proforma B3 - (C)(3)	(6) B3 - (C)(4), (D)(1)			
1	INTANGIBLE PLANT								
2	351.1 Organization	730		(306)		424			
3	352.1 Franchises	6,099		(6,059)		40			
4	389.1 Other Plant & Misc. Equipment					-			
5	COLLECTION PLANT								
6	353.2 Land & Land Rights					-			
7	354.2 Structures & Improvements	186		(1)	5	190			
8	355.2 Power Generation Equipment - Collection Pit					-			
9	360.2 Collection Sewers - Force	12,903		(9,283)	21	3,641			
10	381.2 Collection Sewers - Gravity	31,785		105		31,890			
11	362.2 Special Collecting Structures					-			
12	363.2 Services to Customers			4,380	25	4,405			
13	364.2 Flow Measuring Devices	927		309	1,989	3,225			
14	365.2 Flow Measuring Installations					-			
15	389.2 Other Plant & Misc. Equipment	162				162			
16	SYSTEM PUMPING PLANT								
17	353.3 Land & Land Rights					-			
18	354.3 Structures & Improvements	14,140		(214)	(18)	13,908			
19	355.3 Power Generation Equipment - Pumping Pit					-			
20	370.3 Receiving Wells					-			
21	371.3 Pumping Equipment	1,710		(635)	377	1,452			
22	389.3 Other Plant & Misc. Equipment	133				133			
23	TREATMENT AND DISPOSAL PLANT								
24	353.4 Land & Land Rights					-			
25	354.4 Structures & Improvements	155		85,676	594	86,425			
26	355.4 Power Generation Equipment - Treatment Pit	247			22	269			
27	380.4 Treatment & Disposal Equipment	76,870		(12,119)	1,001	65,804			
28	381.4 Plant Sewers	3,236		856	238	4,330			
29	382.4 Outfall Sewer Lines	546				546			
30	389.4 Other Plant & Misc. Equipment	1,434		9	11	1,454			
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	994		(398)		596			
36	374.5 Reuse Distribution Reservoirs	251				251			
37	380.5 Treatment & Disposal Equipment	152				152			
38	381.5 Plant Sewers	209		29		238			
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	465		(1)		464			
44	355.6 Power Generation Equipment					-			
45	366.6 Reuse Services					-			
46	367.6 Reuse Meters & Meter Installations					-			
47	371.6 Pumping Equipment	75		(30)		45			
48	375.6 Reuse Transmission & Distribution System	1,257		(2)	1	1,256			
49	389.6 Other Plant & Miscellaneous Equipment					-			
50	GENERAL PLANT								
51	353.7 Land & Land Rights					-			
52	354.7 Structures & Improvements	86,042	1,570	(85,920)		1,692			
53	390.7 Office Furniture & Equipment	29,038	556		6	29,600			
54	391.7 Transportation Equipment	8,014	19			8,033			
55	392.7 Stores Equipment					-			
56	393.7 Tools, Shop & Garage Equipment	4,048	551		4	4,603			
57	394.7 Laboratory Equipment	727	8	32	6	773			
58	395.7 Power Operated Equipment					-			
59	396.7 Communication Equipment		201			201			
60	397.7 Miscellaneous Equipment					-			
61	398.7 Other Tangible Plant	352				352			
62									
63	SUB-TOTAL	282,886	2,905	(23,572)	4,282	51	266,553		
64									
65	LESS: AMORTIZATION OF CIAC	(117,626)		(8,730)			(126,356)		
66									
67	NET DEPRECIATION EXPENSE - SEWER	165,260	2,905	(32,301)	4,282	51	140,197	N/A	

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic  or Projected   
 Interim  Final

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books	44,630	15,678	6,767	302	67,378
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Payroll Taxes		3,258			3,258
6						
7	2. Real Estate & Personal Property Tax			25		25
8						
9	3. General & Other Taxes				10	10
10						
11	4. Regulatory Assessment Fees					
12	Adjustment to RAFs based on Adjusted and Annualized Test Year	201				201
13	Revenues per B-3					
14						
15	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>44,831</b>	<b>18,936</b>	<b>6,793</b>	<b>312</b>	<b>70,872</b>
16						
17	<b>PRO FORMA ADJUSTMENTS</b>					
18	6. Regulatory Assessment Fees					
19	a. Adjust for additional revenues requested	10,748				10,748
20						
21	<b>Total Taxes Other than Income - Wastewater</b>	<b>55,579</b>	<b>18,936</b>	<b>6,793</b>	<b>312</b>	<b>81,620</b>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Current Tax Expense	C-2	\$ (41,180)	\$ 117,296	\$ 76,116	\$ 76,116
2						
3	Deferred Income Tax Expense	C-5	14,533	(14,533)	-	-
4						
5	ITC Realized This Year	C-7	-	-	-	-
6						
7	ITC Amortization	C-7	-	-	-	-
8	(3% ITC and IRC 48(f)(2))					
9						
10	Parent Debt Adjustment	C-8	-	-	-	-
11						
12	<b>Total Income Tax Expense</b>		<b>\$ (26,647)</b>	<b>\$ 102,763</b>	<b>\$ 76,116</b>	<b>\$ 76,116</b>

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim  Final   
 Historic  Projected

Schedule: C-2 - Wastewater  
 Page 1 of 1  
 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	\$ 68,316	\$ 52,905	\$ 121,221	\$ 94,910	\$ 216,131
2	6,834	12,020	18,854	57,262	76,116
3					
4	75,150	64,925	140,075	152,172	292,247
5	106,999	(17,027)	89,972	-	89,972
6					
7	(31,849)	81,952	50,103	152,172	202,275
8					
9	Schedule M Adjustments:				
10	343	(343)	-	-	-
11	38,621	(38,621)	-	-	-
12					
13	38,963	(38,963)	-	-	-
14					
15	(70,812)	120,916	50,103	152,172	202,275
16					
17					
18	(70,812)	120,916	50,103	152,172	202,275
19	(3,895)	6,650	2,756	8,369	11,125
20					
21					
22					
23	(3,895)	6,650	2,756	8,369	11,125
24					
25	(86,917)	114,266	47,347	143,803	191,150
26	0.34	0.34	0.34	0.34	0.34
27	(22,752)	38,850	16,098	48,893	64,991
28					
29					
30					
31	(22,752)	38,850	16,098	48,893	64,991
32					
33	Summary:				
34	(3,895)	6,650	2,756	8,369	11,125
35	(22,752)	38,850	16,098	48,893	64,991
36					
37	\$ (26,647)	\$ 45,500	\$ 18,854	\$ 57,262	\$ 76,116

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Eagle Ridge

Page 1 of 1

Docket No.: 110153-SU

Preparer: Kirsten Weeks

Schedule Year Ended: December 31, 2010

Interim [ ] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected [ ]

Recap Schedule: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	1,613	(1,613)	-		
7						
8	Other Interest Expense - Intercompany	105,386	(15,414)	89,972		89,972
9						
10	AFUDC	-	-	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-		
14						
15	Total Used For Tax Calculation	\$ 106,999	\$ (17,027)	\$ 89,972	N/A	\$ 89,972
16						
17						
18	* Adjustment to calculate interest per capital structure in Schedule D1.					
19						
20						
21						
22	Calculation of ITC Interest Synchronization Adjustment					
23	ONLY for Option 2 companies (See Sch. C-8, pg. 4)					
24						
25					Total Weighted Cost	Debt Only Weighted Cost
26	<u>Balances From Schedule D-1</u>	<u>Amount</u>	<u>Ratio</u>	<u>Cost</u>		
27						
28	Long-Term Debt	\$ -	This Schedule is not applicable			
29						
30	Short-Term Debt	-				
31						
32	Preferred Stock	-				
33						
34	Common Equity	-	-	-	-	-
35						
36	Total	\$ -	\$ -	\$ -	\$ -	\$ -



Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU

Schedule: C-4  
Page 1 of 1

Schedule Year Ended: December 31, 2010  
Historic  Projected

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.

<u>Line No.</u>				<u>Sewer</u>
1	Meals	\$	685	
2			50%	
3	Total	\$	343	\$ 343

Supporting Schedule: None  
Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 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	Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2				
3	Tax Depreciation and Amortization	\$ 174,561		\$ 174,561
4	Book Depreciation and Amortization	165,260		165,260
5				
6	Difference	9,301	-	9,301
7				
8	Other Timing Differences (Itemize):			
9				
10	Tap Fees			-
11	Interest during Construction			-
12	Deferred Maintenance Additions			-
13	Deferred Maintenance Amortization			-
14	Deferred Rate Case Additions	(19,996)		(19,996)
15	Deferred Rate Case Amortization			-
16	Organization Expense Amortization	48,791		48,791
17	Bad Debts	525		525
18	Other (1)			-
19	Total Timing Differences (To C-2)	38,621	-	38,621
20				
21	State Tax Rate	0.055	0.055	0.055
22	State Deferred Taxes ( Line 19 x Line 21)	2,125	-	2,125
23	(Limited by NOL)			
24	State Deferred Tax	2,125	-	2,125
25				
26	Timing Differences For Federal Taxes			
27	(Line 19 - 24)	36,496	-	36,496
28	Federal Tax Rate	0.34	0.34	0.34
29				
30	Federal Deferred Taxes (Line 27 x Line 28)	12,408	-	12,408
31				
32	Add: State Deferred Taxes (Line 24)	2,125	-	2,125
33				
34	Total Deferred Tax Expense (To C-1)	\$ 14,533	\$ -	\$ 14,533

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] 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. 4419 / 4369			Account No. 4421 / 4371			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2007	-	-	-	2,846	16,967	19,613	(2,439)	(159,834)	(162,273)
2	2008	-	-	-	2,684	17,189	19,873	(8,871)	(196,392)	(205,263)
3	2009	-	-	-	2,684	17,189	19,873	(28,445)	(203,673)	(232,118)
4	2010	-	-	-	2,684	17,189	19,873	(46,247)	(200,483)	(246,730)
5										
6										
7										
		Account No. 4425 / 4375			Account No. 4427 / 4377					
8	Year	State	Federal	Total	State	Federal	Total			
9	2007	(893)	(4,536)	(5,229)	(488)	(2,909)	(3,397)			
10	2008	(3,287)	(19,694)	(22,981)	(122)	(768)	(890)			
11	2009	(3,582)	(21,414)	(24,996)	9	(3)	6			
12	2010	(2,482)	(14,989)	(17,471)	9	(3)	6			
13										
14										
15		Account No. 4433 / 4383			Account No. 4437 / 4367					
16	Year	State	Federal	Total	State	Federal	Total			
17	2007	(159)	(33,388)	(33,547)	(3,745)	(135,968)	(139,713)			
18	2008	(2,843)	(49,064)	(51,907)	(5,303)	(144,055)	(149,358)			
19	2009	(21,203)	(49,064)	(70,267)	(6,549)	(151,524)	(158,073)			
20	2010	(39,563)	(49,064)	(88,627)	(7,062)	(154,590)	(161,652)			
21										
22										
23		Account No. 4385 / 4435								
24	Year	State	Federal	Total						
25	2007	-	-	-						
26	2008	-	-	-						
27	2009	196	1,143	1,339						
28	2010	167	974	1,141						

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 Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010

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

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

Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees						Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007						2007					2,684
2	2008	-				-	2008	2,648	38			2,684
3	2009	-				-	2009	2,684				2,684
4	2010	-				-	2010	2,684				2,684
5												
6												
Account No. 4425 (190.2020) Deferred State Tax - Rate Case						Account No. 4427 (190.2021) Deferred State Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2007					(683)	2007					(488)
11	2008	(683)	(2,584)			(3,287)	2008	(488)	366			(122)
12	2009	(3,287)	(295)			(3,582)	2009	(122)	131			9
13	2010	(3,582)	1,100			(2,482)	2010	9				9
14												
15												
Account No. 4433 (190.2024) Deferred State Tax - Org						Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2007					(159)	2007					(3,745)
20	2008	(159)	(2,684)			(2,843)	2008	(3,745)	(1,558)			(5,303)
21	2009	(2,843)	(18,360)			(21,203)	2009	(5,303)	(1,246)			(6,549)
22	2010	(21,203)	(18,360)			(39,563)	2010	(6,549)	(513)			(7,062)
23												
24												
Account No. 4436 - Deferred State Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2007					-						
29	2008	-				-						
30	2009	-	196			196						
31	2010	196	(29)			167						

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010

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

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

Account No. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2007						2007					16,987
2	2008	-				-	2008	16,987	222			17,189
3	2009	-				-	2009	17,189				17,189
4	2010	-				-	2010	17,189				17,189
5												
6												
Account No. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
10	2007					(4,536)	2007					(2,909)
11	2008	(4,536)	(15,158)			(19,694)	2008	(2,909)	2,141			(768)
12	2009	(19,694)	(1,720)			(21,414)	2009	(768)	765			(3)
13	2010	(21,414)	6,425			(14,989)	2010	(3)				(3)
14												
15												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
19	2007					(33,388)	2007					(135,968)
20	2008	(33,388)	(15,676)			(49,064)	2008	(135,968)	(8,087)			(144,055)
21	2009	(49,064)				(49,064)	2009	(144,055)	(7,469)			(151,524)
22	2010	(49,064)				(49,064)	2010	(151,524)	(3,066)			(154,590)
23												
24												
Account No. 4385 - Deferred Federal Tax - Bad Debt												
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance						
28	2007					-						
29	2008	-				-						
30	2009	-	1,143			1,143						
31	2010	1,143	(169)			974						

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

**Investment Tax Credits - Analysis**

**Florida Public Service Commission**

**Company: Utilities, Inc. of Eagle Ridge**

**Schedule: C-7**

**Docket No.: 110153-SU**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2010**

**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 The utility has no investment tax credits; therefore, this schedule is not applicable.**

**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 Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010

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	Total	N/A	0.00% %	- %

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 Eagle Ridge, based on the capital structure of the consolidated group. This intercompany  
 23 interest 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 Eagle Ridge**  
**Docket No.: 110153-SU**  
**Schedule Year Ended: December 31, 2010**

**Schedule: C-9**  
**Page 1 of 1**  
**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 Eagle Ridge**  
**Docket No.: 110153-SU**  
**Schedule Year Ended: December 31, 2010**

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

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim  Final   
Historical  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 Average TYE 12/31/10	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	1,263,140	44.65%	6.64%	2.96%
2	Short Term Debt	113,197	4.00%	3.88%	0.16%
3	Preferred Stock	-			
4	Common Equity	1,190,499	42.08%	10.60%	4.46%
5	Customer Deposits	28,844	1.02%	6.00%	0.06%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	233,425	8.25%		
9	Other (Explain)	-			
10					
11	Total	<u>2,829,105</u>	<u>100.00%</u>		<u>7.64%</u>
12					
13					

14 Notes:

- 15 1. The cost of equity is based on the leverage formula in Docket No. 110006-WS approved by the Commission on June 14,  
16 2011.  
17  
18 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Eagle Ridge's parent  
19 company, Utilities, Inc.

Supporting Schedules: D-2

Recap Schedule: A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim  Final   
Historical  Projected

Schedule D-2  
Page 1 of 2

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/09	(3) Balance 12/31/10	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(178,736,860)	49.21%	1,263,140	
2	Short Term Debt	17,000,000	-	16,123,077	(16,009,880)	4.41%	113,197	
3	Preferred Stock				-		-	
4	Common Equity	164,229,938	177,770,940	169,661,060	(168,470,561)	46.38%	1,190,499	
5	Customer Deposits	28,785	28,985	28,844	-	n/a	28,844	
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes	232,118	246,730	233,425	-	n/a	233,425	
9	Other (Explain)				-		-	
10								
11	Total	<u>361,490,841</u>	<u>358,046,655</u>	<u>366,046,406</u>	<u>(363,217,301)</u>	<u>100.00%</u>	<u>2,829,105</u>	
12								
13								
14	Notes:							
15	1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Eagle Ridge's parent company, Utilities, Inc.							

Supporting Schedules: A19, C-7, C-8, D-3, D-4, D-5, D-7  
Recap Schedules: D-1

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: December 31, 2010  
Schedule Year Ended: December 31, 2010  
Historic  Projected   
Interim  Final

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

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

Line No.	(1) Class of Capital	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Month Avg.	(16) Adjustments	(17) Adjusted 13 Month Avg.
1	Long-Term Debt	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000		180,000,000
2	Short-Term Debt	17,000,000	24,500,000	26,000,000	24,000,000	22,000,000	24,000,000	21,600,000	25,900,000	24,600,000	-	-	-	-	16,123,077		16,123,077
3	Preferred Stock																
4	Common Equity	164,229,938	164,260,103	164,066,102	164,167,104	164,608,208	165,459,724	166,044,567	167,544,310	168,380,928	179,185,409	179,819,168	180,057,274	177,770,940	169,661,060		169,661,060
5	Customer Deposits	28,785	28,852	28,754	28,785	28,735	28,835	28,804	28,885	28,800	28,930	28,885	28,935	28,985	28,844		28,844
6	Tax Credits - Zero Cost																
7	Tax Credits - Wtd. Cost																
8	Accum. Deferred Income Tax	232,118	232,116	232,113	232,091	232,084	232,073	232,071	232,066	232,081	232,066	232,199	232,199	246,730	233,231	194	233,425
9	Other (explain)																
10																	
11	<b>Total</b>	<b>361,490,841</b>	<b>369,021,071</b>	<b>370,326,969</b>	<b>368,427,980</b>	<b>366,869,027</b>	<b>369,720,632</b>	<b>367,905,442</b>	<b>373,705,261</b>	<b>373,241,809</b>	<b>359,446,405</b>	<b>360,080,252</b>	<b>360,318,408</b>	<b>358,046,655</b>	<b>366,046,212</b>	<b>194</b>	<b>366,046,406</b>

18 Notes:  
19 1. Long term debt, short term debt, preferred stock, and common equity are actual for Lake Utility Services, Inc's parent company, Utilities, Inc.

Supporting Schedules: 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 Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Interim  Final   
Historical  Projected

Schedule D-3  
Page 1 of 1

Preparer: Kirsten E. Weeks

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

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

1 Not applicable.

2

3

4 Note: Preferred stock (if any) is actual for Utilities, Inc. of Eagle Ridge'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 Eagle Ridge

Schedule D-4

Docket No.: 110153-SU

Page 1 of 1

Schedule Year Ended: December 31, 2010

Interim  Final

Preparer: Kirsten E. Weeks

Historical  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 12/31/10	Effective Cost Rate
1	Chase	\$625,583	Revolving Line of Credit	16,123,077	3.88%
2					
3	Total	625,583		16,123,077	3.88%
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Eagle Ridge '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 Basis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Utility [ ] or Parent [x]  
Interim [x] Final [x]  
Historical [x] Projected [ ]

Schedule D-5  
Page 1 of 1

Preparer: Kirsten E. Weeks

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

	(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)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated with Col (4)	Unamortized Issuing Expense Associated with Col (4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Interest Cost (Test Year Cost Rate x Col. (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	-		937,220	-	42,434	11,844,000	11,886,434	6.64%
2	installments	7/19/2035										
3	beginning 2017											
4												
5	Total		180,000,000	180,000,000	-		937,220	-	42,434	11,844,000	11,886,434	6.64%
6												
7												

8 Note: Long term debt is actual for Utilities, Inc. of Eagle Ridge'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 Basis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
Utility [ ] or Parent [x]  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

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.

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

- 1 None. Not applicable.
- 2
- 3
- 4 Note: Variable rate long term debt (if any) is actual for Utilities, Inc. of Eagle Ridge'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 Eagle Ridge**

**Schedule: D-7**

**Docket No.: 110153-SU**

**Page 1 of 1**

**Schedule Year Ended: December 31, 2010**

**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	Dec-09	28,785		-	28,785
2	Jan-10	28,785	67	-	28,852
3	Feb-10	28,852	-	98	28,754
4	Mar-10	28,754	31	-	28,785
5	Apr-10	28,785	-	50	28,735
6	May-10	28,735	100	-	28,835
7	Jun-10	28,835	-	31	28,804
8	Jul-10	28,804	81	-	28,885
9	Aug-10	28,885	-	85	28,800
10	Aug-10	28,800	129	-	28,930
11	Oct-10	28,930	-	45	28,885
12	Nov-10	28,885	50	-	28,935
13	Dec-10	28,935	50	-	28,985
14					
15				Thirteen Month Average	\$ 28,844

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Water  or Sewer

Schedule E-1  
 Page 1 of 1  
 Preparer: Spencer Nedved

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 6.1.2009	Test Year Rates Effective 3.3.2010	Test Year Rates Effective 7.19.2010	Present Rates Effective 6.7.2011	Proposed Rates
1	<b>Base Facility Charge</b>					
2	<b>Residential Service</b>					
3	All Meter Sizes	\$20.26	\$20.56	\$20.62	\$20.77	\$25.75
4						
5	<b>General Service</b>					
6	5/8" General Service	\$20.26	\$20.56	\$20.62	\$20.77	\$25.75
7	1" General Service	\$50.66	\$51.40	\$51.55	\$51.93	\$64.39
8	1.5" General Service	\$101.31	\$102.79	\$103.10	\$103.86	\$128.78
9	2" General Service	\$162.10	\$164.46	\$164.95	\$166.17	\$206.03
10	3" General Service	\$324.20	\$328.92	\$329.91	\$332.35	\$412.08
11	4" General Service	\$506.57	\$513.95	\$515.49	\$519.30	\$643.88
12	6" General Service	\$1,013.14	\$1,027.90	\$1,030.98	\$1,038.61	\$1,287.77
13						
14						
15						
16						
17	<b>Cross Creek</b>					
18	<b>Residential Service</b>	\$23.57	\$23.91	\$23.98	\$24.16	\$29.96
19	Flat Rate per Unit					
20						
21	<b>Consumption Charge (per 1,000 Gallons)</b>					
22	Residential (Maximum 10,000 gallons)	\$4.64	\$4.71	\$4.72	\$4.75	\$5.89
23	General Service	\$5.57	\$5.65	\$5.67	\$5.71	\$7.08

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Water  Sewer

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

Schedule E-2  
 Page 1 of 2

Preparer: Spencer Nedved

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Class/Meter Size	Total Bills (Jan-Feb)	Total Billable Gallons (000's) (Jan-Feb)	Test Year Rates Effective 01.01.10-02.28.10	Test Year Revenues 01.01.10-02.28.10	Total Bills (Mar-Jul)	Total Billable Gallons (000's) (Mar-Jul)	Test Year Rates Effective 03.01.10-07.31.10	Test Year Revenues 03.01.10-07.31.10	Total Bills (Aug-Dec)	Total Billable Gallons (000's) (Aug-Dec)	Test Year Rates Effective 08.01.10-12.31.10	Test Year Revenues 08.01.10-12.31.10
1	Residential - Base Charge												
2	5/8" Residential Service	1,498		\$20.26	30,349	3,728		\$20.56	76,648	3,676		\$20.62	75,799
3	1" Residential Service	2		\$20.26	41	5		\$20.56	103	5		\$20.62	103
4	Total Residential Base Facility Charges	1,500			30,390	3,733			76,750	3,681			75,902
5													
6	Consumption Charge (per 1,000 Gallons)												
7	5/8" Residential Service (Max. 10,000 g)		8,012	\$4.64	37,176		19,537	\$4.71	92,019		17,744	\$4.72	83,752
8	1" Residential Service (Max. 10,000 g)		20	\$4.64	93		43	\$4.71	203		50	\$4.72	236
9	Total Residential Consumption Charges		8,032		37,268		19,580		92,222		17,794		83,988
10													
11	Total Residential Service	1,500	8,032		67,658	3,733	19,580		168,972	3,681	17,794		159,890
12													
13	Average Residential Bill				\$45.11				\$45.26				\$43.44
14													
15	General Service - Base Charge												
16	5/8" General Service	20		\$20.26	405	50		\$20.56	1,028	50		\$20.62	1,031
17	1" General Service	32		\$50.66	1,621	80		\$51.40	4,112	80		\$51.55	4,124
18	1.5" General Service	70		\$101.31	7,092	175		\$102.79	17,988	175		\$103.10	18,043
19	2" General Service	56		\$162.10	9,078	140		\$164.46	23,024	140		\$164.95	23,093
20	3" General Service	2		\$324.20	648	5		\$328.92	1,645	5		\$329.91	1,650
21	Total General Service Base Facility Charges	180			18,844	450			47,797	450			47,940
22													
23	Consumption Charge (per 1,000 Gallons)												
24	5/8" General Service		433	\$5.57	2,412		814	\$5.65	4,599		1,045	\$5.67	5,925
25	1" General Service		673	\$5.57	3,749		1,537	\$5.65	8,684		1,196	\$5.67	6,781
26	1.5" General Service		3,808	\$5.57	21,211		7,832	\$5.65	44,251		7,633	\$5.67	43,279
27	2" General Service		1,474	\$5.57	8,210		3,375	\$5.65	19,069		2,621	\$5.67	14,861
28	3" General Service		1,130	\$5.57	6,294		2,315	\$5.65	13,080		1,976	\$5.67	11,204
29	Total General Service Consumption Charges		7,518		41,875		15,873		89,682		14,471		82,051
30													
31	Total General Service	180	7,518		60,719	450	15,873		137,480	450	14,471		129,991
32													
33	Average General Service Bill				\$337.33				\$305.51				\$288.87
34													
35	Cross Creek												
36	Flat Rate per Unit (905 Units per Bill)	2		\$23.57	42,662	5		\$23.91	108,193	5		\$23.98	108,510
37	Total Cross Creek	2			42,662	5			108,193	5			108,510
38													
39	Average Cross Creek Bill				\$21,330.85				\$21,638.55				\$21,701.90
40													
41	Other Revenues					\$105			\$444				\$403
42													
43	Total Calculated				\$171,144				\$415,089				\$398,793
44													
45	Total Per Books				169,230				423,810				397,937.53
46	Test Year Accruals				(3,051)				6,159				(3,625.93)
47	Per Books Net of Accrual				172,281				417,651				401,563
48	Difference				(1,136)				(2,562)				(2,770)
49	Percentage Difference				-0.660%				-0.613%				-0.690%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Water  Sewer

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

Schedule E-2  
 Page 2 of 2

Preparer: Spencer Nedved

(1) Line No.	(2) Class/Meter Size	(15) Total Bills for Test Year	(16) Total Test Year Gallons	(17) Total Billable Gallons (000's) Test Year	(18) Total Test Year Revenue	(19) Present Rates Effective 6.17.11	(20) Annualized Revenues for Final	(21) Final Proposed Rates	(22) Revenue at Proposed Rates
1	Residential - Base Charge								
2	5/8" Residential Service	8,902			182,796	\$20.77	184,895	\$25.75	229,227
3	1" Residential Service	12			246	\$20.77	249	\$25.75	309
4	Total Residential Base Facility Charges	8,914			183,043		185,144		229,536
5									
6	Consumption Charge (per 1,000 Gallons)								
7	5/8" Residential Service (Max. 10,000 g)		64,595	45,293	212,947	\$4.75	215,142	\$5.89	266,776
8	1" Residential Service (Max. 10,000 g)		292	113	531	\$4.75	537	\$5.89	666
9	Total Residential Consumption Charges		64,887	45,406	213,478		215,679		267,441
10									
11	Total Residential Service	8,914	64,887	45,406	396,521		400,822		496,977
12									
13	Average Residential Bill				\$44.48		\$44.97		\$55.75
14									
15	General Service - Base Charge								
16	5/8" General Service	120			2,464	\$20.77	2,492	\$25.75	3,090
17	1" General Service	192			9,857	\$51.93	9,971	\$64.39	12,363
18	1.5" General Service	420			43,122	\$103.86	43,621	\$128.78	54,088
19	2" General Service	336			55,195	\$166.17	55,833	\$206.03	69,226
20	3" General Service	12			3,943	\$332.35	3,988	\$412.08	4,945
21	Total General Service Base Facility Charges	1,080			114,581		115,905		143,712
22									
23	Consumption Charge (per 1,000 Gallons)								
24	5/8" General Service		2,292	2,292	12,936	\$5.71	13,087	\$7.08	16,227
25	1" General Service		3,406	3,406	19,214	\$5.71	19,448	\$7.08	24,114
26	1.5" General Service		19,273	19,273	108,740	\$5.71	110,049	\$7.08	136,453
27	2" General Service		7,470	7,470	42,140	\$5.71	42,654	\$7.08	52,888
28	3" General Service		5,421	5,421	30,578	\$5.71	30,954	\$7.08	38,381
29	Total General Service Consumption Charges		37,862	37,862	213,608		216,192		268,063
30									
31	Total General Service	1,080	37,862	37,862	328,190		332,098		411,774
32									
33	Average General Service Bill				\$303.88		\$307.50		\$381.27
34									
35	Cross Creek								
36	Flat Rate per Unit (905 Units per Bill)	12			259,364	\$24.16	262,378	\$29.96	325,366
37	Total Cross Creek	12			259,364		262,378		325,366
38									
39	Average Cross Creek Bill				\$21,613.66		\$21,864.80		\$27,113.80
40									
41	Other Revenues				\$952		\$952		\$952
42									
43	Total Calculated				\$985,026		\$996,249		\$1,235,069
44									
45	Total Per Books				990,978				
46	Test Year Accruals				(517)				
47	Per Books Net of Accrual				991,495				
48	Difference				(6,468)				
49	Percentage Difference				-0.652%				
							Total Required Revenues		1,235,092
							Difference		(23)
							Percentage Difference		-0.002%

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Water [ ] or Sewer [x]

Schedule E-3  
 Page 1 of 1  
 Preparer: Spencer Nedved

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

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi Residential	(4) General Service	(5) Private Fire Protection	(6) Cross Creek	(7) Total
1	Jan-10	751		90	-	1	842
2	Feb-10	749		90	-	1	840
3	Mar-10	752		90	-	1	843
4	Apr-10	748		90	-	1	839
5	May-10	748		90	-	1	839
6	Jun-10	742		90	-	1	833
7	July-10	743		90	-	1	834
8	Aug-10	747		90	-	1	838
9	Sept-10	738		90	-	1	829
10	Oct-10	733		90	-	1	824
11	Nov-10	732		90	-	1	823
12	Dec-10	731		90	-	1	822
13							
14	Total	8,914	-	1,080	-	12	10,006

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

Florida Public Service Commission

Schedule E-4  
 Page 1 of 1

Preparer: Spencer Nedved

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	\$21.00	\$42.00		
3					
4	Normal Reconnection Fee	\$21.00	\$42.00		
5					
6	Violation Reconnection Fee	*Actual Cost	*Actual Cost		
7					
8	Premises Visit	\$21.00	\$42.00		
9					
10	*Actual cost equals the total cost incurred for services.				
11					
12	<b>**The Company is not requesting a change in its Miscellaneous Service Charges at this time, therefore this schedule is not applicable.</b>				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule E-5

Docket No.: 110153-SU

Page 1 of 1

Test Year Ended: December 31, 2010

Interim [ ] Final [x]

Preparer: Spencer Nedved

Historical [x] Projected [ ]

Water [ ] or Sewer [x]

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	\$ 897.00	\$ -	\$ -	\$ 55.00	\$ 952.00
2					
3	Other Charges as follows:				
4	Miscellaneous			-	
5	NSF Check Charge			55.00	
6	Shut-Off Charge			-	
7	Total			<u>\$ 55.00</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule E-6

Docket No.: 110153-SU

Page 1 of 1

Test Year Ended: December 31, 2010

Interim  Final

Preparer: Spencer Nedved

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      The utility is filing a wastewater only rate application; therefore this schedule is not applicable.



Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule E-7

Docket No.: 110153-SU

Page 1 of 1

Test Year Ended: December 31, 2010

Interim [ ] Final [x]

Preparer: Spencer Nedved

Historical [x] Projected [ ]

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	The utility is filing a wastewater only rate application; therefore this schedule is not applicable.		
---	--	--	--

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule E-8

Docket No.: 110153-SU

Page 1 of 1

Test Year Ended: December 31, 2010

Interim  Final

Preparer: Spencer Nedved

Historical  Projected

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

(1) Line No.	(2) Type	(3) Description
1		The utility. does not have any outstanding contracts or agreements having rates or conditions different from those on the approved tariffs.
2		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Historical  Projected

Schedule E-9  
 Page 1 of 1

Preparer: Spencer Nedved

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	The utility does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.				

Service Availability Charges

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]  
 Water [ ] or Sewer [x]

Schedule E-10  
 Page 1 of 1

Preparer: Spencer Nedved

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1			
2	<b>Utilities, Inc. of Eagle Ridge is not proposing a change to its present service availability charges; therefore this schedule is not applicable.</b>		
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 (280 GPD)		
10	All others-per Gallon/Day		
11			
12	Main Extension Charge		
13	Residential-per ERC ( 350 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	Over 1"		
23	1-1/2"		
24	2"		
25	Over 2"		
26			
27	Service (Lateral) Installation Charge		
28	5/8" x 3/4"		
29	1"		
30	1-1/2"		
31	2"		
32	All Others		
33			
34	Back Flow Prevention Installation Charge		
35	5/8" x 3/4"		
36	1"		
37	1-1/2"		
38	2"		
39	All Others		
40			
41	Customer Connection (Tap-in) Charge		
42	All meter sizes		
43			
44	Plan Review Charge		
45			
46	Inspection Charge		
47			
48	Guaranteed Revenue Charge		
49	With prepayment of Serv. Avail. Charges		
50	Residential-per ERC (_____ GPD)/Month		
51	All others-per Gallon/Month		
52	Without prepayment of Serv. Avail. Charges		
53	Residential-per ERC (_____ GPD)/Month		
54	All others-per Gallon/Month		
55			
56	Allowance for Funds Prudently Invested (AFPI)		
57	(if lines constructed by utility)		
58			
59	*Actual Cost is equal to the total cost incurred for services rendered.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule E-11

Docket No.: 110153-SU

Page 1 of 1

Test Year Ended: December 31, 2010

Interim  Final

Preparer: Spencer Nedved

Historical  Projected

Water  or Sewer

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

(1) Line No.	(2) For the Year Ended	(3) Residential	(4) General Service	(5) Other	(6) Total
--------------------	------------------------------	--------------------	---------------------------	--------------	--------------

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

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110153-SU

Preparer: Spencer Nedved

Test Year Ended: December 31, 2010

Interim  Final

Historical  Projected

Water  or Sewer

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 average of 350,000 GPD; therefore this				
2	schedule is not applicable.				

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Historical  Projected   
 Water  or Sewer

Schedule E-13  
 Page 1 of 1

Preparer: Spencer Nedved

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class / Meter Size	Historical Year Bills	Projection Factor	Projected Test Year Bills	Test Year Consumption (000)	Projection Factor	Projected Test Year Consumption (000)	Present Rates	Projected Test Year Revenue	Proposed Rates	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 Eagle Ridge**  
**Docket No.: 110153-SU**  
**Test Year Ended: December 31, 2010**  
**Water [ ] or Sewer [X]**

**Schedule: E-14**  
**Page 1 of 1**  
**Preparer: Spencer Nedved**

**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)
<b>Line No.</b>	<b>Consumption Level</b>	<b>Number of Bills</b>	<b>Cumulative Bills</b>	<b>Gallons Consumed (1)x(2)</b>	<b>Cumulative Gallons</b>	<b>Reversed Bills</b>	<b>Consolidated Factor [(1)x(6)]+(5)</b>	<b>Percentage of Total</b>

1 The billing analysis is contained in Volume II



**Gallons of Wastewater Treated  
In Thousands of Gallons**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: 12/31/2010**

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

**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)
	Individual Plant Flows - gallons				Total Plant Flows	Total Purch. Sewage Treatment
	Eagle Ridge	Cross Creek	N/A	N/A		
1/2010	7,716,000	3,532,000			11,248,000	none
2/2010	7,083,000	4,439,000			11,522,000	
3/2010	8,140,000	3,981,000			12,121,000	
4/2010	7,144,000	2,392,000			9,536,000	
5/2010	6,607,000	1,276,000			7,883,000	
6/2010	6,056,000	1,088,000			7,144,000	
7/2010	6,309,000	1,066,000			7,375,000	
8/2010	6,576,000	2,186,000			8,762,000	
9/2010	6,025,000	2,776,000			8,801,000	
10/2010	6,361,400	5,413,000			11,774,400	
11/2010	6,503,000	4,078,900			10,581,900	
12/2010	6,980,000	2,928,000			9,908,000	
<b>Total</b>	<b>81,500,400</b>	<b>35,155,900</b>	<b>-</b>	<b>-</b>	<b>116,656,300</b>	<b>-</b>

**Wastewater Treatment Plant Data**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: 12/31/2010**

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

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

**EAGLE RIDGE PLANT**

	<u>MONTH</u>	<u>GPD</u>
<b>1a. Plant Capacity (TMADF) Extended aeration</b>		<u>318,000</u>
<b>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</b>		
<b>2 Average Daily Flow Max Month</b>	<u>3/2010</u>	<u>252,964</u>
<b>3 Average Annual Daily Flow</b>		<u>223,289</u>
<b>4 Maximum Three Month Average Daily Flow</b>	<u>3/2010</u>	<u>254,816</u>

**An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**

(There is no record that this peak month was influenced by any abnormal infiltration)

**CROSS CREEK PLANT**

	<u>MONTH</u>	<u>GPD</u>
<b>1. Plant Capacity (MMADF)</b>		<u>249,000</u>
<b>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</b>		
<b>2. Average Daily Flow Max Month</b>	<u>10/2010</u>	<u>174,613</u>
<b>3 Average Annual Daily Flow</b>		<u>96,318</u>

**An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.**

(There is no record that this peak month was influenced by any abnormal infiltration)

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: 12/31/2010**

**Schedule F-6  
Page 1 of 2  
Preparer: F. Seidman**

**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).**

Line  
No.

There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately

**EAGLE RIDGE**

1	(A)	Used and useful flow			
2		Maximum TMADF - year 2010		254,816	
3	(B)	Less: Excess I&I [from Sch.6, page 2]		-	
4	(C)	Plus: Property needed for post test year period (see F-8)		-	
5	(D)	Total Flows		<u>254,816</u>	
6	(E)	Permitted capacity		<u>318,000</u>	
7	(F)	Used and useful percentage		<u>80.13%</u>	
		See note	Use:	100.00%	
8	(G)	Non-used and useful percentage		<u>19.87%</u>	
		See note	Use:	0.00%	
9		Note: As indicated on Schedule F-7, the system is virtually built out. There are only 4 residential parcels and 1 commercial parcel available out of a service area consisting of 815 single family detached residences, 538 apartment units, 178 condo units and 204 town house units. This is the community the wastewater treatment plant was designed to serve and it should be considered 100% used & useful.			

**CROSS CREEK**

10	(A)	Used and useful flow			
11		MMADF - year 2010		<u>174,613</u>	
12	(B)	Less: Excess I&I [from Sch.6, page 2]		-	
13	(C)	Plus: Property needed for post test year period (see F-8)		-	
14	(D)	Total Flows		<u>174,613</u>	
15	(E)	Permitted capacity		<u>249,000</u>	
16	(F)	Used and useful percentage		<u>70.13%</u>	
		See note	Use:	100.00%	
17	(G)	Non-used and useful percentage		<u>29.87%</u>	
		See note	Use:	0.00%	

18 Note: The system at Cross Creek is built out. System demand varies from year to year, even though the connections remain the same. And capacity must be sufficient to meet demand regardless of the year to year fluctuations. The Commission recognized, in the last case, in Order No. PSC-09-0264-PAA-SU, that because the system is completely built out that the wastewater treatment plant and collection system were considered 100% used & useful.

The above used & useful factors are applicable to Accounts 354.4 and 380.4 The plant in service balance applicable to the two systems is as follows:

		Pct.	Plant in Service, Y/E 2010	Weighted U&U	Weighted Non U&U
19	Eagle Ridge	63.55%	2,509,659	50.92%	12.63%
20	Cross Creek	<u>36.45%</u>	<u>1,439,489</u>	<u>36.45%</u>	<u>0.00%</u>
21	Total Accts 380 & 354	100.00%	3,949,148	87.37%	12.63%
				<b>Per notes above, use:</b>	<b>100%</b>
					<b>0%</b>

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: 12/31/2010**

**Schedule F-6  
Page 2 of 2  
Preparer: F. Seidman**

**EAGLE RIDGE PLANT**

**A. Infiltration allowance, excluding service laterals**

	Main dia. inches	Main length feet	miles	Allowance @ 500 gpd/inch-dia./mile gpd	gpy	
1	6		0	0.000	0	
2	8		56,845	10.766	43,064	
3	10		0	0.000	0	
4	Total		56,845	10.766	43,064	15,718,504
5	Estimated Inflow @ 10% of flows (1.8)					6,488,774
6	Allowable I&I					22,207,277

**B. Actual Inflow & Infiltration (I&I)**

7 Wastewater treated 81,500,400

	Gallons Billed (not capped) to:	Estimated returned *	
8	SFR Residential WW cust.	64,887,735	75% 48,665,801
9	All Other	37,862,000	80% 30,289,600
10	Estimated flows returned	102,749,735	78,955,401

11	Estimated I&I (treated less returned) [1.7-1.10]	2,544,999
12	Actual less allowable [1.11-1.6]	-19,662,279
13	Excess, if any [1.11-1.6, if positive]	0
14	Excess as percent of wastewater treated	0.00%

15 \* The Eagle Ridge community is heavily landscaped both on lots and common areas. Management  
16 estimates that usually a smaller percentage than average of water consumed is returned for wastewater treatment,  
17 however, with usage down due to the recession, the percentage returned is closer to average.

**CROSS CREEK PLANT**

18 Cross Creek was originally developed and operated as a not-for-profit association. Wastewater  
19 rates were set up on a flat rate basis, based on the total number of buildout units. The area is built out.  
20 The Utility continues to bill on a flat rate basis. Water is provided by Lee County and is believed to be billed through condo fees.  
21 For purposes of this filing the Utility inquired of Lee County, the amount of water sold to Cross Creek customers. According to  
22 the information provided, water usage is down from 2007 by 2/3's. This is inconsistent with the Utility's wastewater flow data and  
23 inconsistent with historic water flow patterns in Cross Creek and Eagle Ridge. The Utility can only assume that since there  
24 appears to be approximately 80 large turbine water meters that low water flows are not being recognized. In any case, this Utility  
25 maintains mag meters for the headworks and plant effluent and they reasonably match, giving the Utility confidence in its  
26 wastewater flow readings. The wastewater flow in 2010 was 35.2 mgd. This equates to only 106 gpd/unit. There is no indication  
27 of an I/I problem.

**Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge  
Docket No.: 110153-SU  
Test Year Ended: 12/31/2010**

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

**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**

---

Collection Systems

The Eagle Ridge and Cross Creek serve area are separate and not interconnected.

Eagle Ridge is a golf and tennis club community.

The service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units and 204 town house units. In addition there is a clubhouse and two nursing homes with approximately 114 and 60 beds, respectively. There are only 4 empty residential parcels and a commercial parcel. The community is virtually built out and the collection system is 100% used & useful.

Cross Creek is also a golf and tennis club community. It is built out with 905 condominium units. The collection system is 100% used & useful.

**Margin Reserve Calculations**

**Florida Public Service Commission**

**Company: Utilities Inc of Eagle Ridge**  
**Docket No.: 110153-SU**  
**Test Year Ended: 12/31/2010**

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

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

---

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

None - The systems are virtually built out and growth is inconsequential.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities Inc of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: 12/31/2010

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

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

Line No.	(1) Year	(2) SFR Customers Beginning	(3) Ending	(4) Average	(5) SFR W - Gallons Used	(6) Gallons/ SFR (5)/(4)	(7) Total W-Gallons Used	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
1	2006	767	774	771	74,536,400	96,738	121,369,400	1,255	
2	2007	774	770	772	74,694,000	96,754	114,363,000	1,182	-5.79%
3	2008	770	749	760	73,663,014	96,989	115,683,014	1,193	0.91%
4	2009	749	745	747	74,965,699	100,356	115,898,699	1,155	-3.17%
5	2010	745	731	738	64,887,735	87,924	102,749,735	1,169	1.19%
Average Growth Through 5-Year Period (Col. 8)									<u>-1.72%</u>

NOTE: The above data is for the Eagle Ridge system only. There is no gallonage data for Cross Creek. Cross Creek is a flat rate wastewater system; water is sold to and billed to individual customers directly by Lee County. This utility has no gallonage data and the number of units is fixed at 905.

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

Constant: 1250.310361  
 X Coefficient: -19.91207612  
 R^2: 0.667880616

X Y

Eagle Ridge and Cross Creek are separately served golf and tennis club communities.		
The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units, 204 town house units and a few commercial customers.	1	1,255 Actual
The Cross Creek service area consists of 905 condominium units, some of which are single family and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units.	2	1,182 Actual
In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore a customer count and a unit count will not be the same. The number of SFRs shown for the test year are individually metered SFRs. All others are captured under GS accounts.	3	1,193 Actual
	4	1,155 Actual
	5	1,169 Actual
	6	1,131 Projected
	7	1,111 Projected
	8	1,091 Projected
	9	1,071 Projected
	10	1,051 Projected

As indicated above, there is virtually no growth. In the TY, consumption dropped considerably, which is consistent with other areas of Florida in this economic recession. Billed SFR fluctuated slightly and usage per SFR decreased somewhat.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 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.

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	Ref.	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	6,897,768	(59,771)	(A)	6,837,997	A-6, A-3 Int.
2						
3	Utility Land & Land Rights	51,847	41	(A)	51,888	A-6, A-3 Int.
4						
5	Less: Non-Used & Useful Plant (net)	-	-		-	A-7 Int.
6						
7	Construction Work in Progress	3	(3)	(C)	-	A-3 Int.
8						
9	Less: Accumulated Depreciation	(3,161,316)	125,332	(B)	(3,035,984)	A-10, A-3 Int.
10						
11	Less: CIAC	(3,809,952)	1	(D)	(3,809,951)	A-12, A-3 Int.
12						
13	Accumulated Amortization of CIAC	2,355,036	98,346	(E)	2,453,382	A-14, A-3 Int.
14						
15	Acquisition Adjustments	310,957	(310,957)	(F)	-	A-3 Int.
16						
17	Accum. Amort. of Acq. Adjustments	(44,192)	44,192	(F)	-	A-3 Int.
18						
19	Advances For Construction	-			-	A-16
20						
21	Working Capital Allowance	-	166,240	(G)	166,240	A-17, A-3 Int.
22						
23	<b>Total Rate Base</b>	<b>2,600,151</b>	<b>63,421</b>		<b>2,663,572</b>	



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim [X] Final [ ]  
 Historic [X] Projected [ ]

Schedule: A-3 (Interim)  
 Page 1 of 2  
 Docket No.: 110153-SU  
 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	Wastewater
1	<b>(A) Utility Plant</b>	
2	<b>1. Utility Plant in Service</b>	
3	(a) To correct parent company transportation allocations during the year based on ERCs	(22,883)
4	To correct parent company other allocations during the year based on ERCs	(35,914)
5	See Schedule A6, column (3) for detail accounts and amounts	
6	<b>Total Allocation Adjustments</b>	<u>(58,797)</u>
7		
8	(b) Adjustments to Rollforward Plant - 1/1/2008 to 12/31/2010	(933)
9	See Schedule A6, column (4) for detail accounts and amounts	-
10	<b>Total adjustments to rollforward plant - 1/1/2008 to 12/31/2010</b>	<u>(933)</u>
11		
12	<b>Total Adjustments to Utility Plant in Service</b>	<u>(59,730)</u>
13		
14	<b>(B) Accumulated Depreciation</b>	
15	<b>1. Utility Plant in Service</b>	
16	(a) To correct parent company transportation allocations during the year based on ERCs	(54,488)
17	To correct parent company other allocations during the year based on ERCs	(26,628)
18	See Schedule A10, column (3) for detail accounts and amounts	
19	<b>Total Allocation Adjustments</b>	<u>(81,116)</u>
20		
21	(b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2008 to 12/31/2010	(44,216)
22	See Schedule A10, column (4) for detail accounts and amounts	
23	<b>Total Adjustments to Rollforward Plant A/D - 1/1/2008 to 12/31/2010</b>	<u>(44,216)</u>
24		
25	<b>Total adjustments to UPIS Accumulated Depreciation</b>	<u>(125,332)</u>
26		
27	<b>(C) Construction Work in Progress</b>	
28	1. To remove from rate base average adjusted construction work in process balance	(3)
29		
30	<b>Total Construction Work in Progress Adjustments</b>	<u>(3)</u>
31	<b>(D) Contributions in Aid of Construction (CIAC)</b>	
32	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2008 to 12/31/2010	(1)
33	See Schedules A12, page 1 of 1, column (16)	
34	<b>Total Adjustments to Rollover CIAC to 12/31/10</b>	<u>(1)</u>
35		
36	<b>(E) Accumulated Amortization of CIAC</b>	
37	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2008 to 12/31/2010	98,346
38	See Schedules A14, page 1 of 1, column (16)	
39	<b>Total Adjustments to Rollforward CIAC Amortization - 1/1/2008 to 12/31/2010</b>	<u>98,346</u>
40		
41	<b>(F) Acquisition Adjustment</b>	
42	1. To remove Acquisition Adjustment from Rate Base	<u>(310,957)</u>
43		
44	2. To remove Amortization of Acquisition Adjustment from Rate Base	<u>44,192</u>
45		
46	<b>(G) Working Capital and A19 Adjustments</b>	
47	1. Adjustments to Schedule A-18 affecting Working Capital	
48	(a) To correct parent company's allocations of regulatory expense and amortization allocations during the year based on ERCs	126
49		
50		
51		
52	(b) To adjust per books 13-month average previous rate case expense and amortization. Note that final actual expense of \$79,983.86 was less than the \$84,373 allowed rate case expense per Order No. PSC-09-0264-PAA-SU.	
53	Actual Rate Case Expense - 13-month average balance	79,984
54	Per books 13-month average Rate Case Expense balance	94,872
55	Adjustment to per books 13-month average Rate Case Expense balance	(14,888)
56		<u>(14,888)</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Schedule Year Ended: December 31, 2010  
 Interim  Final   
 Historic  Projected

Schedule: A-3 (Interim)  
 Page 2 of 2  
 Docket No.: 110153-SU  
 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	Wastewater
1	Amortization of Actual Rate Case Expense - 13 month average balance	(21,662)
2	Per books 13-month average Rate Case Amortization balance	(38,308)
3	Adjustment to per books 13-month average Amortization balance	16,646
4		
5	Net Adjustment to Deferred Rate Case Expense for Previous Rate Case	1,758
6		
7	<b>Net Adjustments to Deferred Rate Case</b>	<b>1,884</b>
8		
9	(d) To adjust allocation of object 2965 - Deferred Charges - Relocation Expense	(766)
10		
11	(e) To adjust allocation of object 2980 - Deferred Charges - Employee Fees	258
12		
13	(f) To adjust allocation of object 3120 - Acc. Amortization - Relocation Expense	768
14		
15	(g) To adjust allocation of object 3135 - Acc. Amortization - Employee Fees	(71)
16		
17	<b>Net Adjustments to Other Miscellaneous Deferred Debits</b>	<b>189</b>
18		
19	<b>Total Adjustments to Schedule A-18 affecting Working Capital</b>	<b>2,073</b>
20		
21	<b>2. Adjustments to Schedule A-19</b>	
22	(a) Adjustments to Deferred Income Taxes	194
23		
24	(b) Adjustments to Notes & Accounts Payable - Associated Companies	1,879
25		
26	<b>Total Adjustments to Schedule A-19</b>	<b>2,073</b>
27		
28	<b>3. Working Capital Adjustment Per Schedule A-17 - Interim Section</b>	<b>166,240</b>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Historic  or Projected

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	990,978	(1,747)	989,231	160,169 (A)	1,149,400	B-4, B-3 Int.
2							
3	Operation & Maintenance	683,190	(33,752)	649,438	- (B)	649,438	B-6, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	165,260	(29,396)	135,864	(C), (D)	135,864	B-14, B-3 Int.
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	67,378	3,179	70,556	7,208 (E)	77,764	B-15, B-3 Int.
10							
11	Provision for Income Taxes	6,834	11,694	18,528	57,504 (F)	76,032	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	922,662	(48,275)	874,386	64,712	939,098	
14							
15	NET OPERATING INCOME	68,316	46,529	114,845	95,457	210,302	
16							
17							
18	RATE BASE	2,600,151	63,421	2,663,572		2,663,572	
19							
20							
21	RATE OF RETURN	2.63 %		4.31 %		7.90 %	

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	Wastewater
1	<b>(A) Adjustments to Revenues</b>	
2	Test Year Revenues	
3	(1) Test Year Revenues net of Unbilled Revenues	
4	To reflect twelve-months billing net of accruals	
5	Total Revenues per B4	990,978
6	Adjustment to remove Accrued Revenues per B4	517
7	Test Year Adjusted Revenues prior to Annualizing Revenues	991,495
8		
9	(2) Annualized Revenue	
10	To calculate test year revenues based on most current rates during the test year	
11	Annualized revenues per Schedule E-2 Interim, p 2	989,231
12	Test Year Adjusted Revenues net of Accrual per above	991,495
13	Adjustment required to annualize revenues	(2,284)
14		
15	<b>Pro-Forma Adjustments</b>	
16	(3) Revenue Increase	
17	Increase in revenue required by the Utility to realize a 7.90% rate of return	160,169
18		
19	<b>Total Adjustments to Revenues</b>	<b>158,422</b>
20		
21	<b>(B) Adjustments to Operations &amp; Maintenance (O&amp;M) Expenses</b>	
22	Test Year O&M Expenses	
23	(1) To correct parent companies allocations during the year based on ERCs - See Schedule B6, column	
24	(3) for detail accounts and amounts	3,928
25	Total parent companies allocation correction	3,928
26		
27	(2) To reclassify to Regulatory Commission Expense - Other, parent allocations originally charged to	
28	Amortization of Rate Case Expense	
29	Per Books - Utility Allocations General Ledger (UA Ledger)	473
30	Adjustments included in (B) (1) above to allocate parent expenses according to ERCs	47
31	Total allocations to 766 - Rate Case Amortization Expense from parent	520
32	766 - Regulatory Commission Expense - Rate Case Amortization - To remove total	(520)
33	allocations from parent pertaining to account 767 (see B6, Col. 4)	
34	767 - Regulatory Commission Expenses - Other (see B6, Col. 4)	520
35		
36	(3) To adjust allocations and annualize salary and related expenses, and transportation expenses	
37	701 Salary & Wages	(51,723)
38	703 Salary & Wages - Officers	550
39	704 - Employee Pensions & Benefits	11,418
40	750 Transportation Expense	1,692
41	Total Salary & Transportation allocation adjustment (see B6, column 4)	(38,063)
42		
43	(4) 718 Chemicals	
44	To add test year chemical expense not booked in G/L until 2011	383
45	Total Chemical Adjustments (see B6, column 4)	383
46		
47	<b>Total Adjustments to O&amp;M Expenses</b>	<b>(33,752)</b>
48	<b>(C) Adjustments to Depreciation Expense:</b>	
49	(1) (a) To correct parent company transportation allocations during the year based on ERCs	19
50	(b) To correct parent company other allocations during the year based on ERCs	2,886
51	(See Schedule B14, column (3) for account breakdown)	2,905
52		
53	(2) To rollforward depreciation expense & correct depreciation rates	(23,572)
54	(See Schedule B14, column (4) for account breakdown)	
55		
56	<b>Total Test Year Adjustments to Depreciation Expense</b>	<b>(20,667)</b>

Schedule of Adjustments to Operating Income  
Company: Utilities, Inc. of Eagle Ridge  
Schedule Year Ended: December 31, 2010  
Interim [X] Final [ ]  
Historic [X] or Projected [ ]

Florida Public Service Commission  
Schedule: B-3 Interim  
Page 2 of 2  
Docket No.: 110153-SU  
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	Wastewater
1	(D) <b>Amortization of CIAC</b>	
2	(1) To rollforward amortization of CIAC & correct amortization rates	
3	ACC AMORT-SEWER FORCE MAINS	6,452
4	ACC AMORT-SEWER GRAVITY MAINS	(755)
5	ACC AMORT-SWR MANHOLES	(444)
6	ACC AMORT-STRUCT/IMPRV PUMP PLT LS	245
7	ACC AMORT-STRUCT/IMPRV TREATMENT PLANT	(49,535)
8	ACC AMORT-STRUCT/IMP GEN PLT	57,465
9	ACC AMORT- TREAT/DISP EQUIP LAGOON	4
10	ACC AMORT- TREAT/DISP EQUIP TRT PLT	(17,006)
11	ACC AMORT- OUTFALL LINES	(108)
12	ACC AMORT SEWAGE SERVICE LINES	(2,656)
13	ACC AMORT SEWER TAP	(2,392)
14	See Schedule B14, column (4)	
15	<b>Total Test Year Adjustments to Amortization of CIAC</b>	<b>(8,730)</b>
16		
17	(E) <b>Taxes Other Than Income (TOTI)</b>	
18	<b>Test Year Adjustments</b>	
19	(1) Payroll Taxes	
20	(a) To adjust Payroll Taxes for salary allocations and annualization	3,258
21	Total Payroll Taxes Adjustment	3,258
22		
23	(2) Real Estate Tax	
24	(a) Adjustment to allocated taxes per books	25
25	Total Real Estate Tax Adjustment	25
26		
27	(3) General & Other Taxes	
28	(a) Adjustment to allocated general taxes per books	3
29	(b) Adjustment to allocated franchise taxes per books	7
30	Total General Other Taxes Adjustment	10
31		
32	(4) Regulatory Assessment Fees (RAF)	
33	(a) Calculate RAFs based on Adjusted Test Year Revenues	991,495
34	(b) Calculate RAFs for Annualized Revenues Adjustment	(2,264)
35	Total Test Year Adjusted Revenues	989,231
36	RAF Rate	4.5%
37	Adjusted Test Year RAF	44,515
38	Test Year RAF per books	44,630
39	Total RAF Adjustment	(115)
40		
41	<b>Total Test Year Adjustments to TOTI</b>	<b>3,179</b>
42		
43	<b>Pro Forma Adjustments</b>	
44	(5) Regulatory Assessment Fees (RAF)	
45	(a) Calculate RAFs on Additional Revenues Requested	
46	Additional Revenues Requested	160,169
47	RAF Rate	4.5%
48	<b>Total Proforma Adjustments to TOTI</b>	<b>7,208</b>
49		
50	<b>Total Adjustments to TOTI</b>	<b>10,387</b>
51		
52	(F) <b>Provision for Income Taxes</b>	
53	(1) To calculate adjusted taxes prior to revenue increase	18,528
54		
55	(2) To calculate additional taxes due to requested revenue adjustments	57,504
56		
57	<b>Total Adjusted Provision for Income Taxes</b>	<b>76,032</b>

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic  or Projected   
 Interim  Final

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

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

Line No.	Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
1	<b>WASTEWATER</b>					
2	Test Year Per Books *	44,630	15,678	6,767	302	67,378
3						
4	<b>ADJUSTMENTS TO TEST YEAR (Explain):</b>					
5	1. Payroll Taxes		3,258			3,258
6						
7	2. Real Estate & Personal Property Tax			25		25
8						
9	3. General & Other Taxes				10	10
10						
11	4. Regulatory Assessment Fees					
12	Adjustment to RAFs based on Adjusted and Annualized Test Year Revenues per B-3	(115)				(115)
13						
14						
15	<b>Adjusted Test Year TOTI - Wastewater</b>	<b>44,515</b>	<b>18,936</b>	<b>6,793</b>	<b>312</b>	<b>70,556</b>
16						
17	<b>PRO FORMA ADJUSTMENTS</b>					
18	6. Regulatory Assessment Fees					
19	a. Adjust for additional revenues requested	7,208				7,208
20						
21	<b>Total Taxes Other than Income - Wastewater</b>	<b>51,723</b>	<b>18,936</b>	<b>6,793</b>	<b>312</b>	<b>77,764</b>

**Reconciliation of Total Income Tax Provision**  
 Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic  or Projected   
 Interim  Final

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Current Tax Expense	C-2(I)	\$ (41,180)	\$ 117,212	\$ 76,032	76,032
2						
3	Deferred Income Tax Expense	C-5(I)	14,533	(14,533)	-	-
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>\$ (26,647)</b>	<b>\$ 102,679</b>	<b>\$ 76,032</b>	<b>76,032</b>

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] Projected [ ]

Schedule: C-2 - Wastewater (Interim)  
 Page 1 of 1  
 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	Net Utility Operating Income (Sch. B-1/B-2)	\$ 68,316	\$ 46,529	\$ 114,845	\$ 95,457	\$ 210,302
2	Add: Income Tax Expense Per Books (Sch. B-1/B-2)	6,834	11,694	18,528	57,504	76,032
3						
4	Subtotal	75,150	58,223	133,373	152,961	286,334
5	Less: Interest Charges (Sch. C-3)	106,999	(22,717)	84,282	-	84,282
6						
7	Taxable Income Per Books	(31,849)	80,940	49,091	152,961	202,052
8	Schedule M Adjustments:				-	-
9						
10	Permanent Differences (From Sch. C-4)	343	(343)	-	-	-
11	Timing Differences (From Sch. C-5)	38,621	(38,621)	-	-	-
12						
13	Total Schedule M Adjustments	38,963	(38,963)	-	-	-
14					0	
15	Taxable Income Before State Taxes	(70,812)	119,903	49,091	152,961	202,052
16	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
17						
18	State Taxable Income	(70,812)	119,903	49,091	152,961	202,052
19	State Income Tax (5.5% of Line 18)*	(3,895)	6,595	2,700	8,413	11,113
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(3,895)	6,595	2,700	8,413	11,113
24						
25	Federal Taxable Income (Line 15 - Line 23)	(66,917)	113,308	46,391	144,548	190,939
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Income Taxes (Line 25 x Line 26)	(22,752)	38,525	15,773	49,146	64,919
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-7)					
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	(22,752)	38,525	15,773	49,146	64,919
33						
34	Summary:					
35	Current State Income Taxes (Line 23)	(3,895)	6,595	2,700	8,413	11,113
36	Current Federal Income Taxes (Line 32)	(22,752)	38,525	15,773	49,146	64,919
37						
38	Total Current Income Tax Expense (To C-1)	\$ (26,647)	\$ 45,120	\$ 18,473	\$ 57,559	\$ 76,032

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



Schedule of Interest in Tax Expense Calculation - Water

Florida Public Service Commission  
 Schedule: C-3 (Interim)  
 Page 1 of 1  
 Preparer: Kirsten Weeks

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 Interim [ X ] Final [ ]  
 Historic [X] Projected [ ]

Supporting Schedules: D-1 (I), C-8  
 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	1,613	(1,613)	-		
7						
8	Other Interest Expense - Intercompany	105,386	(21,104)	84,282		84,282
9						
10	AFUDC	-	-	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	<b>Total Used For Tax Calculation</b>	<b>\$ 106,999</b>	<b>\$ (22,717)</b>	<b>\$ 84,282</b>	<b>\$ -</b>	<b>\$ 84,282</b>

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

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
26 <u>Balances From Schedule D-1</u>					
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 Eagle Ridge  
 Docket No.: 110153-SU  
 Schedule Year Ended: December 31, 2010  
 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	Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2				
3	Tax Depreciation and Amortization	\$ 174,561	\$ -	\$ 174,561
4	Book Depreciation and Amortization	165,260	-	165,260
5				
6	Difference	9,301	-	9,301
7				
8	Other Timing Differences (Itemize):			
9				
10	Tap Fees	-	-	-
11	Interest during Construction	-	-	-
12	Deferred Maintenance Additions	-	-	-
13	Deferred Maintenance Amortization	-	-	-
14	Deferred Rate Case Additions	(19,996)	-	(19,996)
15	Deferred Rate Case Amortization	-	-	-
16	Organization Expense Amortization	48,791	-	48,791
17	Bad Debts	525	-	525
18	Other (1)	-	-	-
19	Total Timing Differences (To C-2)	38,621	-	38,621
20				
21	State Tax Rate	0.055	0.055	0.055
22	State Deferred Taxes ( Line 19 x Line 21)	2,125	-	2,125
23	(Limited by NOL)			
24	State Deferred Tax	2,125	-	2,125
25				
26	Timing Differences For Federal Taxes			
27	(Line 19 - 24)	36,496	-	36,496
28	Federal Tax Rate	0.34	0.34	0.34
29				
30	Federal Deferred Taxes (Line 27 x Line 28)	12,408	-	12,408
31				
32	Add: State Deferred Taxes (Line 24)	2,125	-	2,125
33				
34	Total Deferred Tax Expense (To C-1)	\$ 14,533	\$ -	\$ 14,533

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 Eagle Ridge  
Docket No.: 110153-SU  
Schedule Year Ended: December 31, 2010  
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 Average TYE 12/31/10	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	1,181,681	44.37%	6.64%	2.95%
2	Short Term Debt	105,897	3.98%	3.88%	0.15%
3	Preferred Stock	-			
4	Common Equity	1,113,725	41.81%	11.34%	4.74%
5	Customer Deposits	28,844	1.08%	6.00%	0.06%
6	Tax Credits - Zero Cost	-			
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	233,425	8.76%		
9	Other (Explain)	-			
10					
11	Total	<u>2,663,572</u>	<u>100.00%</u>		<u>7.90%</u>
12					
13					

Notes:

- 15 1. The cost of equity is the low range return on equity pursuant to Order No. PSC-09-0264-PAA-SU.
- 16
- 17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Eagle Ridge's parent
- 18 company, Utilities, Inc.

Supporting Schedules: D-2  
Recap Schedule: A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
Docket No.: 110153-SU  
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 12/31/09	(3) Balance 12/31/10	(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	(178,818,319)	49.21%	1,181,681
2	Short Term Debt	17,000,000	-	16,123,077	(16,017,180)	4.41%	105,897
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	164,229,938	177,770,940	169,661,060	(168,547,335)	46.38%	1,113,725
5	Customer Deposits	28,785	28,985	28,844	-	n/a	28,844
6	Tax Credits - Zero Cost (see note 2)	-	-	-	-	n/a	-
7	Tax Credits - Weighted Cost	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes (see note 2)	232,118	246,730	233,425	-	n/a	233,425
9	Other (Explain)	-	-	-	-	-	-
10							
11	Total	<u>361,490,841</u>	<u>358,046,655</u>	<u>366,046,406</u>	<u>(363,382,834)</u>	<u>100.00%</u>	<u>2,663,572</u>

14 Notes:

15 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Eagle Ridge's parent company, Utilities, Inc.

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

Recap Schedules: D-1 Interim

## Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Water  or Sewer

Schedule E-1 Interim  
 Page 1 of 1  
 Preparer: Spencer Nedved

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 6.1.2009	Test Year Rates Effective 3.3.2010	Test Year Rates Effective 7.19.2010	Present Rates Effective 6.7.2011	Proposed Rates
1	<b>Base Facility Charge</b>					
2	<b>Residential Service</b>					
3	All Meter Sizes	\$20.26	\$20.56	\$20.62	\$20.77	\$23.96
4						
5	<b>General Service</b>					
6	5/8" General Service	\$20.26	\$20.56	\$20.62	\$20.77	\$23.96
7	1" General Service	\$50.66	\$51.40	\$51.55	\$51.93	\$59.91
8	1.5" General Service	\$101.31	\$102.79	\$103.10	\$103.86	\$119.82
9	2" General Service	\$162.10	\$164.46	\$164.95	\$166.17	\$191.70
10	3" General Service	\$324.20	\$328.92	\$329.91	\$332.35	\$383.42
11	4" General Service	\$506.57	\$513.95	\$515.49	\$519.30	\$599.10
12	6" General Service	\$1,013.14	\$1,027.90	\$1,030.98	\$1,038.61	\$1,198.20
13						
14	<b>Cross Creek</b>					
15	<b>Residential Service</b>	\$23.57	\$23.91	\$23.98	\$24.16	\$27.87
16	Flat Rate per Unit					
17						
18	<b>Consumption Charge (per 1,000 Gallons)</b>					
19	Residential (Maximum 10,000 gallons)	\$4.64	\$4.71	\$4.72	\$4.75	\$5.49
20	General Service	\$5.57	\$5.65	\$5.67	\$5.71	\$6.58

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 110153-SU

Test Year Ended: December 31, 2010

Interim [ ] Final [x]

Water [ ] Sewer [x]

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

Schedule E-2

Page 1 of 2

Preparer: Spencer Nedved

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Class/Meter Size	Total Bills (Jan-Feb)	Total Billable Gallons (000's) (Jan-Feb)	Test Year Rates Effective 01.01.10-02.28.10	Test Year Revenues 01.01.10-02.28.10	Total Bills (Mar-Jul)	Total Billable Gallons (000's) (Mar-Jul)	Test Year Rates Effective 03.01.10-07.31.10	Test Year Revenues 03.01.10-07.31.10	Total Bills (Aug-Dec)	Total Billable Gallons (000's) (Aug-Dec)	Test Year Rates Effective 08.01.10-12.31.10	Test Year Revenues 08.01.10-12.31.10
1	Residential - Base Charge												
2	5/8" Residential Service	1,498		\$20.26	30,349	3,728		\$20.56	76,648	3,676		\$20.62	75,799
3	1" Residential Service	2		\$20.26	41	5		\$20.56	103	5		\$20.62	103
4	Total Residential Base Facility Charges	1,500			30,390	3,733			76,750	3,681			75,902
5													
6	Consumption Charge (per 1,000 Gallons)												
7	5/8" Residential Service (Max. 10,000 g)		8,012	\$4.64	37,176		19,537	\$4.71	92,019		17,744	\$4.72	83,752
8	1" Residential Service (Max. 10,000 g)		20	\$4.64	93		43	\$4.71	203		50	\$4.72	236
9	Total Residential Consumption Charges		8,032		37,268		19,580		92,222		17,794		83,988
10													
11	Total Residential Service	1,500	8,032		67,658	3,733	19,580		168,972	3,681	17,794		159,890
12													
13	Average Residential Bill				\$45.11				\$45.26				\$43.44
14													
15	General Service - Base Charge												
16	5/8" General Service	20		\$20.26	405	50		\$20.56	1,028	50		\$20.62	1,031
17	1" General Service	32		\$50.66	1,621	80		\$51.40	4,112	80		\$51.55	4,124
18	1.5" General Service	70		\$101.31	7,092	175		\$102.79	17,988	175		\$103.10	18,043
19	2" General Service	56		\$162.10	9,078	140		\$164.46	23,024	140		\$164.95	23,093
20	3" General Service	2		\$324.20	648	5		\$328.92	1,645	5		\$329.91	1,650
21	Total General Service Base Facility Charges	180			18,844	450			47,797	450			47,940
22													
23	Consumption Charge (per 1,000 Gallons)												
24	5/8" General Service		433	\$5.57	2,412		814	\$5.65	4,599		1,045	\$5.67	5,925
25	1" General Service		673	\$5.57	3,749		1,537	\$5.65	8,684		1,196	\$5.67	6,781
26	1.5" General Service		3,808	\$5.57	21,211		7,832	\$5.65	44,251		7,633	\$5.67	43,279
27	2" General Service		1,474	\$5.57	8,210		3,375	\$5.65	19,069		2,621	\$5.67	14,861
28	3" General Service		1,130	\$5.57	6,294		2,315	\$5.65	13,080		1,976	\$5.67	11,204
29	Total General Service Consumption Charges		7,518		41,875		15,873		89,682		14,471		82,051
30													
31	Total General Service	180	7,518		60,719	450	15,873		137,480	450	14,471		129,991
32													
33	Average General Service Bill				\$337.33				\$305.51				\$288.87
34													
35	Cross Creek												
36	Flat Rate per Unit (905 Units per Bill)	2		\$23.57	42,662	5		\$23.91	108,193	5		\$23.98	108,510
37	Total Cross Creek	2			42,662	5			108,193	5			108,510
38													
39	Average Cross Creek Bill				\$21,330.85				\$21,638.55				\$21,701.90
40													
41	Other Revenues				\$105				\$444				\$403
42													
43	Total Calculated				\$171,144				\$415,089				\$398,793
44													
45	Total Per Books				169,230				423,810				397,937.53
46	Test Year Accruals				(3,051)				6,159				(3,625.93)
47	Per Books Net of Accrual				172,281				417,651				401,563
48	Difference				(1,136)				(2,562)				(2,770)
49	Percentage Difference				-0.660%				-0.613%				-0.690%

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge  
 Docket No.: 110153-SU  
 Test Year Ended: December 31, 2010  
 Interim  Final   
 Water  Sewer

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

Schedule E-2 Interim  
 Page 2 of 2

Preparer: Spencer Nedved

(1) Line No.	(2) Class/Meter Size	(15) Total Bills for Test Year	(15) Total Test Year Gallons	(16) Total Billable Gallons (000's) Test Year	(17) Total Test Year Revenue	(18) Annualized Revenues for Interim	(19) Interim Proposed Rates	(20) Revenue at Proposed Interim Rates
1	Residential - Base Charge							
2	5/8" Residential Service	8,902			182,796	183,559	\$23.96	213,292
3	1" Residential Service	12			246	247	\$23.96	288
4	Total Residential Base Facility Charges	8,914			183,043	183,807		213,579
5								
6	Consumption Charge (per 1,000 Gallons)							
7	5/8" Residential Service (Max. 10,000 g)		64,395	45,293	212,947	213,783	\$5.49	248,659
8	1" Residential Service (Max. 10,000 g)		292	113	531	533	\$5.49	620
9	Total Residential Consumption Charges		64,887	45,406	213,478	214,316		249,279
10								
11	Total Residential Service	8,914	64,887	45,406	396,521	398,123		462,858
12								
13	Average Residential Bill				\$44.48	\$44.66		\$51.92
14								
15	General Service - Base Charge							
16	5/8" General Service	120			2,464	2,474	\$23.96	2,875
17	1" General Service	192			9,857	9,898	\$59.91	11,503
18	1.5" General Service	420			43,122	43,302	\$119.82	50,324
19	2" General Service	336			55,195	55,423	\$191.70	64,411
20	3" General Service	12			3,943	3,959	\$383.42	4,601
21	Total General Service Base Facility Charges	1,080			114,581	115,056		133,715
22								
23	Consumption Charge (per 1,000 Gallons)							
24	5/8" General Service		2,292	2,292	12,936	12,996	\$6.58	15,081
25	1" General Service		3,406	3,406	19,214	19,312	\$6.58	22,411
26	1.5" General Service		19,273	19,273	108,740	109,278	\$6.58	126,816
27	2" General Service		7,470	7,470	42,140	42,355	\$6.58	49,153
28	3" General Service		5,421	5,421	30,578	30,737	\$6.58	35,670
29	Total General Service Consumption Charges		37,862	37,862	213,608	214,678		249,132
30								
31	Total General Service	1,080	37,862	37,862	328,190	329,734		382,847
32								
33	Average General Service Bill				\$303.88	\$305.31		\$354.49
34								
35	Cross Creek							
36	Flat Rate per Unit (905 Units per Bill)	12			259,364	260,423	\$27.87	302,668
37	Total Cross Creek	12			259,364	260,423		302,668
38								
39	Average Cross Creek Bill				\$21,613.66	\$21,701.90		\$25,222.35
40								
41	Other Revenues				\$952	\$952		\$952
42								
43	Total Calculated				\$985,026	\$989,231		\$1,149,325
44								
45	Total Per Books				990,978			
46	Test Year Accruals				(517)			
47	Per Books Net of Accrual				991,495	Total Required Revenues		1,149,400
48	Difference				(6,468)	Difference		(75)
49	Percentage Difference				-0.652%	Percentage Difference		-0.007%