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CLASS A and B WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE AND ENGINEERING MINIMUM FILING REQUIREMENTS

120209-WS

OF

Utilities, Inc. of Florida

Exact Legal Name of Utility Docket No.: 120209-WS

VOLUME I



FOR THE

Test Year Ended: December 31, 2011

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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

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UTILITIES, INC. OF FLORIDA - ORANGE COUNTY

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

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Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected [] Florida Public Service Commission

Schedule: A-1 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) | (3) | | (4) | (5) |
|------|-----------------------------------|------------------------|--------------|-------|---------------------|--------------|
| Line | | Average Balance Per | Utility | | Adjusted Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| | Description | | Adjustinonts | 1101. | Dalanco | ocilodalo(s) |
| 1 | Utility Plant in Service | 433,577 | (22,559) | (A) | 411,018 | A-5, A-3 |
| 2 | | | | | | |
| 3 | Utility Land & Land Rights | 106 | - | | 106 | A-5 |
| 4 | | | | | | |
| 5 | Less: Non-Used & Useful Plant | - | - | | - | A-7 |
| 6 | | | | | | |
| 7 | Construction Work in Progress | 1 | (1) | (C) | - | A-3 |
| 8 | | | | | | |
| 9 | Less: Accumulated Depreciation | (220,690) | 22,675 | (B) | (198,015) | A-9, A-3 |
| 10 | | | | | | |
| 11 | Less: CIAC | 46,479 | (42,081) | (D) | 4,398 | A-12, A-3 |
| 12 | | | | | | |
| 13 | Accumulated Amortization of CIAC | 22,171 | (15,022) | (E) | 7,149 | A-14, A-3 |
| 14 | | | | | | |
| 15 | Acquisition Adjustments | • | - | | - | - |
| 16 | | | | | | |
| 17 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 18 | | | | | | |
| 19 | Advances For Construction | • | = | | - | A-16 |
| 20 | | • | 0.4.004 | 4 10 | 0.4.004 | |
| 21 | Working Capital Allowance | | 24,201 | (H) | 24,201 | A-17, A-3 |
| 22 | Total Pote Pose | 201 644 | (22.707) | | 249.057 | |
| 23 | Total Rate Base | 281,644 | (32,787) | : | 248,857 | |

Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected [] Schedule: A-3 Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | | Description | Water |
|-------------|-----|--|--------------|
| 1 | (A) | Utility Plant | |
| 2 | | 1. Utility Plant in Service | |
| 3 | | (a) To correct parent company transportation allocations | (9,464) |
| 4 | | To correct parent company other allocations during the year based on ERCs | 5,552 |
| 5 | | See Schedule A5, column (3) for detail accounts and amounts | (2.04.2) |
| 6 7 | | Total Allocation Adjustments | (3,912) |
| 8 | | (b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11 | (18,647) |
| 9 | | See Schedule A5, column (4) for detail accounts and amounts | (10,017) |
| 10 | | Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011 | (18,647) |
| 11 | | | |
| 12 | | Total Adjustments to Utility Plant in Service | (22,559) |
| 13 | | | - |
| | (B) | | |
| 15 | | 1. Utility Plant in Service | |
| 16 | | (a) To correct parent company transportation allocations | (9,574) |
| 17 | | To correct parent company other allocations during the year based on ERCs | (15,185) |
| 18 19 | | See Schedule A9, column (3) for detail accounts and amounts Total Allocation Adjustments | (24,759) |
| 20 | | Total Allocation Adjustinents | (24,709) |
| 21 | | (b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | (8,980) |
| 22 | | See Schedule A9, column (4) for detail accounts and amounts | (-,) |
| 23 | | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | (8,980) |
| 24 | | | |
| 25 | | Pro-Forma Adjustments | |
| 26 | | (c) To annualize accumulated depreciation for assets placed in service during the test year | 35 |
| 27 | | See Schedule A9, column (5) for detail accounts and amounts | |
| 28 | | Total Adjustments to Annualize A/D for assets placed in service in the Test Year | 35 |
| 29 | | (4) Des Ferrer adjusts and the self-record Approximated Description from 4/4/40 to 40/04/40 | 44.000 |
| 30 31 | | (d) Pro Forma adjustment to rollforward Accumulated Depreciation from 1/1/12 to 12/31/12 See Schedule A9, column (6) | 11,029 |
| 32 | | See Scriedule AS, William (0) | |
| 33 | | Total Adjustments to Rollforward A/D for 2012 | 11,029 |
| 34 | | · · · · · · · · · · · · · · · · · · · | |
| 35 | | Total Accumulated Depreciation Adjustments | (22,675) |
| 36 | | | |
| 37 | (C) | Construction Work in Progress | |
| 38 | | To remove from rate base average adjusted construction work in process balance | (1) |
| 39 | | | |
| 40 | | Total Construction Work in Progress Adjustments | (1) |
| 41 | | A control of the cont | |
| 42 43 | (D) | Contributions in Aid of Construction (CIAC) | 40.004 |
| 44 | | Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 See Schedule A12, page 2 of 2, column (16) | 42,081 |
| 45 | | Total Adjustments to Rollover CIAC to 12/31/11 | 42,081 |
| 46 | | | |
| 47 | | Total CIAC Adjustments | 42,081 |
| 48 | | | |
| 49 | (E) | Accumulated Amortization of CIAC | |
| 50 | | 1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | (12,146) |
| 51 | | See Schedule A14, page 2 of 2, column (16) | |
| 52 | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | (12,146) |
| 53 | | De France Additional to | |
| 54 | | Pro-Forma Adjustments | |
| 55 | | 2. To annualize amortization for CIAC received during the test year | 1 |
| 56 57 | | See Schedules A14, page 2 of 2, column (17) | |
| 57 58 | | Total Adjustments to annualize amortization of CIAC | 1 |
| 58 59 | | 3 Pro Forma adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12 | |
| 60 | | See Schedules A14, page 2 of 2, column (18) | (2,877) |
| 61 | | 222 230 240 24 11 Fm2a = 21 al 220 2000 (1.4) | (2,011) |
| 62 | | Total CIAC Amortization Adjustments | (15,022) |
| _ | | • | |

53 54 55

Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Schedule: A-3 Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| No. | | | Description | | Water |
|-----|-----|-----|---|--------------|-------|
| 1 | (F) | Adi | ustments to Schedule A-18 affecting Working Capital | <u>Total</u> | |
| 2 | ٠, | • | Deferred Rate Case Expense Average Balance | <u> </u> | |
| 3 | | 1. | To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper | | |
| 4 | | | average balance for the test year. | (277,718) | |
| 5 | | | | | |
| 6 | | 2. | To reflect correct balance for parent company's Regulatory Expenses Being Amortized | | |
| 7 | | | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | |
| 8 | | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | |
| 9 | | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467 | |
| 10 | | | | | |
| 11 | | 3. | Previous Rate Case | | |
| 12 | | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | |
| 13 | | | | | |
| 14 | | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | |
| 15 | | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in | | |
| 16 | | | a 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | |
| 17 | | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | |
| 18 | | | | | |
| 19 | | 4. | Current Rate Case | | |
| 20 | | | To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10 | 289,035 | |
| 21 | | | Net Adjustment to Deferred Rate Case Expense for Current Rate Case | 289,035 | |
| 22 | | | | | |
| 23 | | | Net Adjustments to Deferred Rate Case Expense | 265,744 | |
| 24 | | | | | |
| 25 | | | Other Miscellaneous Deferred Debits | | |
| 26 | | 5. | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and | | |
| 27 | | | related Accumulated Amortization | 5 | |
| 28 | | | | | |
| 29 | | 6. | To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | |
| 30 | | | Accumulated Amortization | 169 | |
| 31 | | | | | |
| 32 | | _ | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | | |
| 33 | | 7. | Heights and Davis Shores | 9,424 | |
| 34 | | | | 0.500 | |
| 35 | | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | |
| 36 | | | | | |
| 37 | | | Total Adjustments to Schedule A-18 | 275,342 | |
| 38 | | | | | |
| 39 | (G) | | Adjustments to Schedule A-19 | | |
| 40 | | 1. | Adjustments to Accumulated Deferred Investment Tax Credit | 3,686 | |
| 41 | | | | | |
| 42 | | 2. | Adjustments to Notes & Accounts Payable - Associated Companies | 271,656 | |
| 43 | | | | | |
| 44 | | | Total Adjustments to Schedule A-19 | 275,342 | |
| 45 | | | | | |
| 46 | (H) | | Working Capital Adjustment Per Schedule A-17 | | 2 |

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs | 382,071 |
| 2 | To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs | 9,423 |
| 3 | | |
| 4 | Balance 12/31/08 | 391,494 |
| 5 | Additions | (12,309) |
| 6 | Retirements | |
| 7 | Adjustments | |
| 8 | | |
| 9 | Balance 12/31/09 | 379,185 |
| 10 | Additions | 6,256 |
| 11 | Retirements | |
| 12 | Adjustments | <u></u> |
| 13 | | |
| 14 | Balance 12/31/10 | 385,441 |
| 15 | Additions | 4,185 |
| 16 | Retirements | |
| 17 | Adjustments - Rounding | (1) |
| 18 | | |
| 19 | | |
| 20 | Balance 12/31/11 per Annual Report | 389,625 |
| 21 | Adjustments - To reconcile to General Ledger - See Note 1 | 46,003 |
| 22 | | |
| 23 | Adjusted 12/31/11 Balance | 435,628 |
| 24 | Adjustments to year-end test year balance: | |
| 25 | 1. To convert to 13-month average test year. | (1,945) |
| 26 | Various other adjustments to test year as per Schedule A5, page1. | (22,559) |
| 27 | | |
| 28 | Adjusted 12/31/11 Balance | 411,124 |
| 29 | | |

30 Note(s):

1. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision of the plant accounts on the general ledger. JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A of CIAC accounts to the AA Ledger based on business unit.

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In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The UA ledger should have been allocated out based on the proper ERCs. However, in the filling, the company has rectified these calculations and made all appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.

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

Schedule: A-5

Preparer: Kirsten Markwell

Page 1 of 2

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

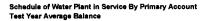
Schedule Year Ended: December 31, 2011

| _ine | (1) | (2) Test Year | (3) Adjust | (4) tments | (5) Adjusted | (6) NU&U | (7) NU&U |
|------|---|------------------|---------------|---------------|-----------------|-------------|-------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | Average | % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301.1 Organization | 7,255 | | 479 | 7,734 | | |
| 3 | 302.1 Franchises | 10 | 54 | | 64 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | • | | <u>-</u> | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | |
| 6 | 303.2 Land & Land Rights | (2,783) | | 2,783 | _ | | |
| 7 | 304.2 Structures & Improvements | (275) | | 275 | _ | | |
| 8 | 305.2 Collect, & Impound. Reservoirs | (2.0) | | 2.0 | | | |
| 9 | 306.2 Lake, River & Other Intakes | _ | | | _ | | |
| 10 | 307.2 Wells & Springs | 19,452 | | (19,127) | 325 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | 10,402 | | (13,127) | - | | |
| 12 | | _ | | | _ | | |
| | 310.2 Power Generation Equipment | - | | | - | | |
| | 311.2 Pumping Equipment | - | | | <u>•</u> | | |
| 15 | | - | | | - | | |
| | | • | | | - | | |
| | WATER TREATMENT PLANT | | | | | | |
| | 303.3 Land & Land Rights | 350 | | (275) | - 04 | | |
| | 304.3 Structures & Improvements | 359 | | (275) | 84 | | |
| | 310.3 Power Generation Equipment | - | | | - | | |
| | 311.3 Pumping Equipment - WTP | - | | | - 24 | | |
| 21 | 320.3 Water Treatment Equipment | 34 | | | 34 | | |
| | 339.3 Other Plant & Misc. Equipment | - | | | - | | |
| 23 | | | | | | | |
| 24 | • | - | | | = | | |
| 25 | 304.4 Structures & Improvements | - | | | - | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | - | | | - | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 3,761 | | | 3,761 | | |
| 28 | | 86,868 | | 110,523 | 197,391 | | |
| 29 | 333.4 Services | 28,605 | | | 28,605 | | |
| 30 | 334.4 Meters & Meter Installations | 52,108 | | | 52,108 | | |
| 31 | 335.4 Hydrants | 28 | | | 28 | | |
| | 336.4 Backflow Prevention Devices | 298 | | | 298 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | - | | | - | | |
| 34 | GENERAL PLANT | | | | | | |
| | 303.5 Land & Land Rights | 2,889 | | (2,783) | 106 | | |
| | 304.5 Structures & Improvements | 118,014 | | (110,522) | 7,492 | | |
| | 340.5 Office Furniture & Equipment | 33,744 | (2,242) | | 31,502 | | |
| 38 | 341.5 Transportation Equipment | 13,901 | (9,464) | | 4,437 | | |
| | 342.5 Stores Equipment | - | | | - | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 64,743 | 3 | | 64,746 | | |
| 41 | 344.5 Laboratory Equipment | - | 14 | | 14 | | |
| 42 | • | - | | | - | | |
| 13 | | 19,898 | (2) | | 19,896 | | |
| 14 | 347.5 Miscellaneous Equipment | - | | | - | | |
| | 348.5 Other Tangible Plant (See Note 1) | (15,226) | 7,725 | | (7,501) | | |
| 46 | TOTAL | 422 602 | /2.040\ | (40 647) | A11 124 | NI/A | \$1/A |
| 47 | TOTAL | 433,683 | (3,912) | (18,647) | 411,124 | N/A | N/A |

⁴⁸ 49 Note 1:

⁵⁰ Includes \$3,676 average balance in Object 1495 - Sewer Plant Allocated. This allocation was made in error and was corrected as part of the allocation

⁵¹ adjustments reflected in column (3) above. Object 1215 - Water Plant Allocated +\$11,400.51 and Object 1495 - Sewer Plant Allocated \$(3,675.72).



Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page 2 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-1, A-4

| ine | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|----------|---|-------------------|----------------|-----------|----------|-----------|-----------|------------|-----------|--------------|--------------|--------------|--------------|-----------|------------------|
| 10. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bat |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 | 7,255 |
| 3 | 302.1 Franchises | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | . 9 | . 9 | 9 | . 9 | . 9 | 10 |
| 4 | 339.1 Other Plant & Misc. Equipment | - | - | - | - | | - | _ | _ | - | = | - | - | - | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | (2,783) | (2.783) | (2,783) | (2,783) | (2.783) | (2,783) | (2,783) | (2.783) | (2,783) | (2.783) | (2,783) | (2,783) | (2,783) | (2,783 |
| 7 | 304.2 Structures & Improvements | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (275) | (27 |
| 8 | 305.2 Collect & Impound Reservoirs | - | (=: - <i>,</i> | , | (=· , | ` - | ` - | ` - | ` - | ` - | ` | ` - | ` . | ` | ` |
| 9 | 306.2 Lake, River & Other Intakes | _ | - | _ | - | - | - | - | | | _ | - | _ | _ | |
| 0 | 307.2 Wells & Springs | 19.452 | 19.452 | 19,452 | 19,452 | 19.452 | 19.452 | 19.452 | 19.452 | 19.452 | 19.452 | 19.452 | 19.452 | 19,452 | 19.45 |
| 1 | 308.2 Infiltration Galleries & Tunnels | , | - | - | - | | - | , | - | - | - | | | - | , |
| | 309.2 Supply Mains | • | - | | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | |
| 3 | 310.2 Power Generation Equipment | _ | _ | - | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | |
| - | 311.2 Pumping Equipment | | _ | | | | _ | _ | - | _ | _ | _ | _ | _ | |
| 15 | 339.2 Other Plant & Misc. Equipment | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | _ | - | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | _ | |
| 18 | 304.3 Structures & Improvements | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 359 | 35 |
| 9 | 310.3 Power Generation Equipment | 000 | - | 555 | 555 | 555 | 333 | 333 | 555 | 555 | 555 | - | 555 | - | |
| 0 | 311.3 Pumping Equipment - WTP | _ | _ | - | _ | | _ | _ | _ | _ | _ | _ | _ | _ | |
| 1 | 320.3 Water Treatment Equipment | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 3 |
| 2 | 339.3 Other Plant & Misc. Equipment | 54 | J-4 | 54 | | 34 | - J- | 5 - | 34 | - | ~ | 5 - | - J | 54 | |
| 3 | TRANSMISSION & DISTRIBUTION PLANT | = | - | _ | _ | = | _ | _ | = | _ | = | = | _ | _ | |
| | 303.4 Land & Land Rights | _ | | | _ | _ | | | _ | _ | _ | | _ | _ | |
| 25 | 304.4 Structures & Improvements | - | - | - | | | | | | | | | _ | | |
| | 311.4 Electric Pumping Equipment - T&D | - | - | - | - | - | - | - | • | | | | | | |
| 7 | 330.4 Distr. Reservoirs & Standpipes | 3,761 | 3,761 | 3,761 | 3,761 | 3.761 | 3.761 | 3,761 | 3,761 | 3,761 | 3.761 | 3.761 | 3,761 | 3.761 | 3.76 |
| 28 | 331.4 Transm. & Distribution Mains | 86,370 | 86,370 | 86,370 | 86,408 | 86,566 | 86.984 | 87.175 | 87,175 | 87,175 | 87,175 | 87,175 | 87,175 | 87,175 | 86.86 |
| 9 | 333.4 Services | 28.453 | 28,453 | 28,453 | 28,453 | 28.571 | 28.686 | 28.686 | 28.686 | 28,686 | 28.686 | 28,686 | 28,686 | 28,686 | 28.60 |
| 29 30 | 334.4 Meters & Meter Installations | 51.657 | 51.657 | 51.657 | 51.889 | 52.042 | 52.194 | 52.270 | 52,270 | 52.308 | 52.308 | 52,308 | 52.384 | 52,460 | 52.10 |
| | 335.4 Hydrants | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 52,308 28 | 52,306 28 | 52,308 28 | 52,364 28 | 28 | 32,10 |
| | | 20 | 20 | 20 | 26 | 20 | ∠o 485 | 485 | ∠6 485 | 26 485 | 485 | 20 485 | 26 485 | ∠o 485 | 29 |
| 32 33 | 336.4 Backflow Prevention Devices | - | - | • | - | - | 460 | 400 | 465 | 465 | 460 | 465 | 400 | 460 | 29 |
| | 339.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 34 | GENERAL PLANT | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.00 |
| 35 | 303.5 Land & Land Rights | 2,889 | 2,889 | 2,889 | 2,889 | 2,889 | 2,889 | 2,889 | 2,888 | 2,889 | 2,888 | 2,888 | 2,888 | 2,888 | 2,88 |
| 6 | 304.5 Structures & Improvements | 118,014 | 118,017 | 118,023 | 118,056 | 118,049 | 118,035 | 118,031 | 118,021 | 118,020 | 117,999 | 117,981 | 117,964 | 117,969 | 118,01 |
| 7 | 340.5 Office Furniture & Equipment | 33,668 | 33,722 | 33,776 | 33,841 | 33,816 | 33,759 | 33,744 | 33,703 | 33,797 | 33,728 | 33,692 | 33,638 | 33,785 | 33,74 |
| 88 | 341.5 Transportation Equipment | 13,471 | 13,469 | 13,484 | 13,337 | 13,326 | 14,169 | 14,092 | 14,028 | 14,068 | 14,015 | 13,968 | 14,344 | 14,937 | 13,90 |
| 9 | 342.5 Stores Equipment | | | | | | | | | | | | | | |
| 0 | 343.5 Tools, Shop & Garage Equipment | 64,747 | 64,747 | 64,748 | 64,749 | 64,748 | 64,746 | 64,746 | 64,745 | 64,742 | 64,738 | 64,735 | 64,732 | 64,732 | 64,74 |
| 11 | 344.5 Laboratory Equipment | - | - | - | - | • | - | - | - | - | - | - | - | - | |
| 2 | 345.5 Power Operated Equipment | 40.000 | 40.000 | 40.000 | 40.000 | 40.000 | 40.000 | 40.005 | 40.00- | 40.005 | 40.000 | 40.00= | 10.00- | 40.00- | 40 |
| 3 | 346.5 Communication Equipment | 19,899 | 19,899 | 19,900 | 19,900 | 19,899 | 19,899 | 19,898 | 19,897 | 19,899 | 19,898 | 19,897 | 19,896 | 19,897 | 19,89 |
| 4 | 347.5 Miscellaneous Equipment | - | - | - | | - | | - | | - | | | - | | |
| | 348.5 Other Tangible Plant (See Note 1) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,226) | (15,22 |
| 16 | | 101 -00 | | | 122 /25 | | | | | | | | | | |
| 7 | TOTAL | 431,783 | 431,838 | 431,915 | 432,137 | 432,521 | 434,461 | 434,631 | 434,512 | 434,683 | 434,534 | 434,429 | 434,806 | 435,628 | 433,68 |

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

⁴⁹ Note 1:

⁵⁰ Includes \$3,676 average balance in Object 1495 - Sewer Plant Allocated. This allocation was made in error and was corrected as part of the allocation adjustments reflected in column (3), Page 1. Object 1215 - Water Plant Allocated +\$11,400.51 and Object 1495 - Sewer Plant Allocated \$(3,675.72).

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-7 Page 1 of 1

Preparer: Kirsten Markwell

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

| | (1) | (2) | (3) | (4) |
|-------------|--|--------------------------|---------------------|------------------------|
| Line No. | Description | Average Amount Per Books | Utility Adjustments | Balance Per Utility |
| 1 | WATER | N/A | N/A | N/A |
| 2 | | | | |
| 3 | Plant in Service | | | |
| 4 | | | | |
| 5 6 | Land | | | |
| 7 | Accumulated Depreciation | | | |
| 8 | Accumulated Depreciation | | | |
| 9 | CIAC | | | |
| 10 | | | | |
| 11 | Accumulated Amortization of CIAC | | | |
| 12 | | | | |
| 13 | Advances for Construction | | | |
| 14 | | | | |
| 15 | Other (Explain) | | | |
| 16 | | | | •··· |
| 17 | Total | N/A | N/A | N/A |
| 18 | | | | |
| 19 | Note: Water Plant is 100% Used & Useful as per Sched | Jules F5 and F7. | | |
| 20 21 | | | | |
| 22 | WASTEWATER - NOT APPLICABLE | N/A | N/A | N/A |
| 23 | WAGIEWATER - NOT ALL ELOADEE | 19/73 | 11// | 110/73 |
| 24 | Plant in Service | | | |
| 25 | | | | |
| 26 | Land | | | |
| 27 | | | | |
| 28 | Accumulated Depreciation | | | |
| 29 | | | | |
| 30 | CIAC | | | |
| 31 | | | | |
| 32 | Accumulated Amortization of CIAC | | | |
| 33 | | | | |
| 34 | Advances for Construction | | | |
| 35 | | | | |
| 36 | Other (Explain) | | | |
| 37 | | | | |
| 38 | Total | - | • | |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-8 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|--|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs | 153,072 |
| 2 | To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs | 14,464 |
| 3 | To remove adjustments made per Note 2 of Schedule A-4, TYE 12/31/08 MFRs | (9,651 |
| 4 | | |
| 5 | Balance 12/31/08 | 157,885 |
| 6 | Additions | 16,176 |
| 7 | Retirements | |
| 8 | Adjustments | |
| 9 | | |
| 10 | Balance 12/31/09 | 174,061 |
| 11 | Additions | (25,621) |
| 12 | Retirements | (46,613) |
| 13 | Adjustments | |
| 14 | | |
| 15 | Balance 12/31/10 | 101,827 |
| 16 | Additions | 18,057 |
| 17 | Retirements | |
| 18 | Adjustments | |
| 19 | | |
| 20 | Balance 12/31/11 per Annual Report | 119,884 |
| 21 | Adjustments - To reconcile to General Ledger - See Note 1 | 110,123 |
| 22 | | |
| 23 | Adjusted 12/31/11 Balance | 230,007 |
| 24 | Adjustments to year-end test year balance: | |
| 25 | 1. To convert to 13-month average test year. | (9,317) |
| 26 | 2. Various other adjustments to test year as per Schedule A9, page1. | (22,675) |
| 27 | | |
| 28 | Adjusted 12/31/11 Balance | 198,015 |
| 29 | | |
| 30 | Note(s): | |
| | | |

Supporting Schedules: A-9, A10

Recap Schedules: A-18

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

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

Florida Public Service Commission

Schedule: A-9

Preparer: Kirsten Markwell

Page 1 of 2

Explanation: Provide month ending balances for each month of the test

Recap Schedules: A-1, A-8

| Company: | Utilities, | Inc. | of | Florida | - | Orange | County |
|----------|------------|------|----|---------|---|--------|--------|
|----------|------------|------|----|---------|---|--------|--------|

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|--|--------------|---------------|---------------|---------------|---------------|----------|------------|------------|
| Line | | Test Year | Adjustments | | | | Adjusted | Non-Used & | Non-Used & |
| No. | Account No. and Name | Average Bal. | A3 - (B)1.(a) | A3 - (B)1.(b) | A3 - (B)1.(c) | A3 - (B)1.(d) | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | 301.1 Organization | (14,302) | | 22,036 | | | 7,734 | | |
| 3 | 302.1 Franchises | 1 | (1) | | | | - | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | |
| 6 | 303.2 Land & Land Rights | · - | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 795 | | (795) | | | - | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | • | | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | - | | | | | - | | |
| 10 | 307.2 Wells & Springs | 7,107 | | (9,806) | | 11 | (2,688) | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | - | | | | | - | | |
| 12 | 309.2 Supply Mains | - | | | | | - | | |
| 13 | 310.2 Power Generation Equipment | • | | | | | - | | |
| 14 | 311.2 Pumping Equipment | (13,952) | | 13,952 | | | - | | |
| 15 | 339.2 Other Plant & Misc. Equipment | - | | | | | - | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303.3 Land & Land Rights | - | | | | | - | | |
| 18 | 304.3 Structures & Improvements | 23 | | (93) | | 3 | (67) | | |
| 19 | 310.3 Power Generation Equipment | | | | | | - | | |
| 20 | 311.3 Pumping Equipment - WTP | 19,184 | | (19,184) | | _ | - | | |
| 21 | 320.3 Water Treatment Equipment | 854 | | (810) | | 2 | 46 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | - | | | | | - | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | |
| 24 | 303.4 Land & Land Rights | - | | | | | - | | |
| 25 | 304.4 Structures & Improvements | - | | | | | - | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | - | | | | 404 | 4 040 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 941 | | 0.004 | | 101 | 1,042 | | |
| 28 | 331.4 Transm. & Distribution Mains | 47,975 | | 8,991 | 6 | 4,597 | 61,569 | | |
| 29 | 333.4 Services | 13,581 | | 044 | 2 | 717 | 14,300 | | |
| 30 | 334.4 Meters & Meter Installations | 39,463 | | 311 | 16 | 1,614 | 41,404 | | |
| 31 | 335.4 Hydrants 336.4 Backflow Prevention Devices | 20 7 | | | 11 | 1 32 | 21 50 | | |
| 32 | 339.4 Other Plant & Misc. Equipment | | | | 11 | 32 | 50 | | |
| 33 34 | GENERAL PLANT | • | | | | | - | | |
| 35 | 303.5 Land & Land Rights | | | | | | | | |
| | 304.5 Structures & Improvements | 19,792 | (4,415) | (15,023) | | | 354 | | |
| 36 37 | 340.5 Office Furniture & Equipment | 19,792 | (8,911) | (15,023) | | | 9,406 | | |
| 38 | 341.5 Transportation Equipment | 11,376 | (9,574) | | | | 1,802 | | |
| 39 | 342.5 Stores Equipment | - 1,376 | (3,374) | | | | 1,302 | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 52,195 | (1,817) | 459 | | 3,951 | 54,788 | | |
| 41 | 344.5 Laboratory Equipment | 32,193 | (1,817) | 403 | | 3,331 | (14) | | |
| 42 | 345.5 Power Operated Equipment | - | (14) | | | | (14) | | |
| 43 | 346.5 Communication Equipment | 21,074 | (27) | (1,517) | | | 19,530 | | |
| 44 | 347.5 Miscellaneous Equipment | 21,0/4 | (21) | (1,517) | | | 19,550 | | |
| 45 | 348.5 Other Tangible Plant | (3,761) | | (7,501) | | | (11,262) | | |
| 46 | 2.2.2 Onto rangisto ritalit | (0,701) | | (1,001) | | | (11,202) | | |
| 47 | TO | AL 220,690 | (24,759) | (8,980) | 35 | 11,029 | 198,015 | N/A | N/A |

year and the ending balance for the prior year.

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

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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

Florida Public Service Commission

Schedule: A-9 Page 2 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-1, A-8

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|------|--|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. |
| 1 | INTANGIBLE PLANT | | | | | | | | | | - | | | | |
| 2 | 301.1 Organization | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) | (14,302) |
| 3 | 302.1 Franchises | | | | - | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | | | | | | | | | - |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | | | | | | | | | | - |
| 7 | 304.2 Structures & Improvements | 717 | 730 | 743 | 756 | 769 | 782 | 796 | 808 | 821 | 834 | 847 | 860 | 873 | 795 |
| 8 | 305.2 Collect. & Impound. Reservoirs | - | - | - | ` - | _ | - | - | _ | - | | _ | - | - | - |
| 9 | 306.2 Lake, River & Other Intakes | - | _ | - | - | - | - | - | _ | - | - | _ | - | | - |
| 10 | 307.2 Wells & Springs | 6,588 | 6,674 | 6,761 | 6,847 | 6,934 | 7,020 | 7,107 | 7,193 | 7,280 | 7,366 | 7,453 | 7,539 | 7,626 | 7,107 |
| 11 | 308.2 Infiltration Galleries & Tunnels | | - | | - | | | | · - | - | _ | - | | - | |
| 12 | 309.2 Supply Mains | - | - | - | - | - | - | - | - | _ | - | - | - | | - |
| 13 | 310.2 Power Generation Equipment | • | - | • | - | - | _ | - | - | | - | - | - | - | • |
| 14 | 311.2 Pumping Equipment | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) | (13,952) |
| 15 | 339.2 Other Plant & Misc. Equipment | • | | | - | - | - | - | | | - | _ | - | - | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | | | | | | | | - |
| 18 | 304.3 Structures & Improvements | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 23 | 24 | 25 | 26 | 27 | 28 | 23 |
| 19 | 310.3 Power Generation Equipment | - | - | - | | - | - | - | - | - | | _ | - | - | _ |
| 20 | 311.3 Pumping Equipment - WTP | 18,919 | 18,963 | 19,008 | 19,052 | 19,096 | 19,140 | 19,184 | 19,228 | 19,273 | 19,317 | 19,361 | 19,405 | 19,449 | 19,184 |
| 21 | 320.3 Water Treatment Equipment | 825 | 830 | 835 | 840 | 844 | 849 | 854 | 859 | 864 | 869 | 874 | 878 | 883 | 854 |
| 22 | 339.3 Other Plant & Misc. Equipment | - | - | - | | - | - | - | - | - | | - | - | | - |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | | | | | | | | - |
| 25 | 304.4 Structures & Improvements | - | - | - | - | | - | - | - | | - | - | | - | - |
| 26 | 311.4 Electric Pumping Equipment - T&D | • | - | - | • | - | - | - | | - | - | | - | - | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 890 | 898 | 907 | 915 | 924 | 932 | 941 | 949 | 957 | 966 | 974 | 983 | 991 | 941 |
| 28 | 331.4 Transm. & Distribution Mains | 46,964 | 47,132 | 47,300 | 47,467 | 47,636 | 47,804 | 47,975 | 48,143 | 48,312 | 48,482 | 48,651 | 48,820 | 48,989 | 47,975 |
| 29 | 333.4 Services | 13,224 | 13,283 | 13,342 | 13,401 | 13,461 | 13,521 | 13,581 | 13,640 | 13,700 | 13,760 | 13,820 | 13,879 | 13,939 | 13,581 |
| 30 | 334.4 Meters & Meter Installations | 38,672 | 38,803 | 38,932 | 39,064 | 39,196 | 39,328 | 39,461 | 39,595 | 39,728 | 39,860 | 39,994 | 40,127 | 40,260 | 39,463 |
| 31 | 335.4 Hydrants | 19 | 19 | 19 | 19 | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| 32 | 336.4 Backflow Prevention Devices | • | - | - | - | | 3 | 5 | 8 | 11 | 13 | 16 | 19 | 22 | 7 |
| 33 | 339.4 Other Plant & Misc. Equipment | - | - | | - | - | - | - | | - | - | - | - | - | - |
| 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | | | | | | | | | | | | - |
| 36 | 304.5 Structures & Improvements | 17,991 | 18,293 | 18,598 | 18,901 | 19,200 | 19,496 | 19,796 | 20,094 | 20,396 | 20,689 | 20,984 | 21,279 | 21,582 | 19,792 |
| 37 | 340.5 Office Furniture & Equipment | 16,605 | 16,913 | 17,217 | 17,526 | 17,795 | 18,055 | 18,327 | 18,584 | 18,916 | 19,152 | 19,410 | 19,660 | 19,971 | 18,317 |
| 38 | 341.5 Transportation Equipment | 11,289 | 11,350 | 11,422 | 11,335 | 11,388 | 11,389 | 11,408 | 11,486 | 11,523 | 11,563 | 11,612 | 10,998 | 11,125 | 11,376 |
| 39 | 342.5 Stores Equipment | - | - | - | - | - | - | - | - | - | - | | - | _ | · - |
| 40 | 343.5 Tools, Shop & Garage Equipment | 50,190 | 50,525 | 50,860 | 51,196 | 51,530 | 51,863 | 52,198 | 52,531 | 52,864 | 53,195 | 53,527 | 53,859 | 54,194 | 52,195 |
| 41 | 344.5 Laboratory Equipment | - | - | - | • | - | - | - | - | - | - | - | - | - | - |
| 42 | 345.5 Power Operated Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | 346.5 Communication Equipment | 20,079 | 20,245 | 20,411 | 20,577 | 20,742 | 20,908 | 21,074 | 21,240 | 21,406 | 21,571 | 21,737 | 21,903 | 22,069 | 21,074 |
| 44 | 347.5 Miscellaneous Equipment | - | - | - | - | - | - | - | - | - | - | - | - | _ | - |
| 45 | 348.5 Other Tangible Plant | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) | (3,761) |
| 46 | | | | | | | | | | | | | | | |
| 47 | TOTAL | 210,974 | 212,661 | 214,359 | 215,901 | 217,540 | 219,117 | 220,736 | 222,387 | 224,081 | 225,668 | 227,292 | 228,242 | 230,007 | 220,690 |

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-11

Page 1 of 1 Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs | (46,633) |
| 2 | To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs | 42,869 |
| 3 | | |
| 4 | Balance 12/31/08 | (3,764) |
| 5 | Additions | |
| 6 | Retirements | |
| 7 | Adjustments - BB Adjustment with Seminole County | (42,869) |
| 8 | | |
| 9 | Balance 12/31/09 | (46,633) |
| 10 | Additions | |
| 11 | Retirements | |
| 12 | Adjustments - COA | 42,868 |
| 13 | • | . |
| 14 | Balance 12/31/10 | (3,765) |
| 15 | Additions | 200 |
| 16 | Retirements | |
| 17 | Adjustments - Allocation of UIF Cost Center | (29,733) |
| 18 | | |
| 19 | | <u> </u> |
| 20 | Balance 12/31/11 per Annual Report | (33,298) |
| 21 | Adjustments - To reconcile to General Ledger - See Note 1 | (13,135) |
| 22 | | |
| 23 | Adjusted 12/31/11 Balance | (46,433) |
| 24 | Adjustments to year-end test year balance: | |
| 25 | 1. To convert to 13-month average test year. | (46) |
| 26 | 2. Various other adjustments to test year as per Schedule A12, page1. | 42,081 |
| 27 | | |
| 28 | Adjusted 12/31/11 Balance | (4,398) |
| 29 | | |
| 30 | Note(s): | |

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

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

31

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

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

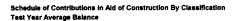
Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Recap Schedules: A-1, A-2

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

| | (1) | (2) | (3) | (4) |
|-------------|--|--------------------------|----------------------------|---------------------|
| Line No. | Description | Test Year Average Bal | Adjustments A3 - (D) 1. | Adjusted Average |
| | | | | |
| 1 | WATER | | | |
| 2 | | | | |
| 3 | Plant Capacity Fees | - | - | - |
| 4 | | | | |
| 5 | Line/Main Extension Fees | | | - |
| 6 | To a long O Blatco In stallation From | 0.400 | (707) | 7.602 |
| 7 | Tapping & Meter Installation Fees | 8,480 | (787) | 7,693 |
| 8 9 | Contributed Lines | 13,692 | _ | 13,692 |
| 10 | Condibuted Lines | 10,092 | | 10,002 |
| 11 | Other - Contributed Property/Connection Fees | (68,651) | 42,868 | (25,783) |
| 12 | Cana | (,, | , | (==,:==, |
| 13 | | | | |
| 14 | Total | (46,479) | 42,081 | (4,398) |
| 15 | | | | |
| 16 | | | | |
| 17 | WASTEWATER - NOT APPLICABLE | | | |
| 18 | | | | |
| 19 | Plant Capacity Fees | | | |
| 20 | | | | |
| 21 | Line/Main Extension Fees | | | |
| 22 23 | Contributed Lines | | | |
| 24 | Condibuted Lines | | | |
| 25 | Other - Tap Fees | | | |
| 26 | | | | |
| 27 | Other - Contributed Property/Connection Fees | | | |
| 28 | • • | | | |
| 29 | | | | |
| 30 | Total | N/A | N/A | N/A |



Florida Public Service Commission

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

(18)

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

39 SUB-TOTAL MAINS

53 SUB-TOTAL TAPS

41 CIAC-STRUCT/IMPRV PUMP PLT LS 42 CIAC-STRUCT/IMPRV TREATMENT PLANT 43 CIAC-STRCT/IMP GEN PLT 44 CIAC-POWER GEN EQUIP PUMP PLT

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

(1) (5) (6) (7) (9) (10) (11) (12) (13) (14) (15) (17) Line Prior Year 13-Month Adjustments Adjusted Dec-11 Dec-10 Feb-11 Mar-11 Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Average Ba) A3 - (D)1, A3 - (D)1, Balance No. Description Jan-11

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

| 1 | WATER | | | | | | | | | | | | | | | | | |
|----|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|----------|----------|
| 2 | CIAC-WTR RES CAP FEE | | | | | | | | | | | | | | | | | - |
| 3 | CIAC-WTR PLT MOD FEE | | | | | | | | | | | | | | | | | |
| 4 | SUB-TOTAL PLANT FEES | | - | | - | - | | | - | - | - | | • | | | - | - | |
| 5 | | | | | | | | | | | | | | | | | | |
| 6 | CIAC-WTR.TRANS & DISTR MAINS | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | | | 13,692 |
| 7 | SUB-TOTAL MAINS | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | 13,692 | - | | 13,692 |
| 8 | _ | | | - | | | | | | | | | | | | | | |
| 9 | CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP P | 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 |
| 10 | CIAC-WTR.STRUCT & IMPRV (WTR T P) | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | 84 | | | 84 |
| 11 | CIAC-WTR.WELLS & SPRINGS | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | 3,188 | | | 3,188 |
| 1: | 2 CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | 5,021 | (5,021) | | - |
| 1: | 3 CIAC-WTR.ELECTRIC PUMP EQUIP WTP | | | | | | | | | | | | | | | 5,021 | | 5,021 |
| 14 | CIAC-WTR.WATER TREATMENT EQPT | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | (42,038) | 42,868 | | 830 |
| 15 | 5 CIAC-WTR.DIS RESV & STNDPIPES | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | 541 | | | 541 |
| 16 | S CIAC-WTR.HYDRANTS | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | | | 5 |
| 17 | 7 CIAC- OTHER TANGIBLE PLT WATER | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | (36,452) | | | (36,452) |
| 11 | SUB-TOTAL CONTRIBUTED PROPERTY | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | (68,651) | 42,868 | - | (25,783) |
| 19 | 9 | | | | | | | | | | | | | | | | | |
| 2 | CIAC-WTR.SERVICE LINES | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | 3,328 | (787) | | 2,541 |
| 2 | 1 CIAC-WTR.METERS | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | 4,255 | | * | 4,255 |
| 2 | 2 CIAC-WTR.METER INSTALLATIONS | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | | | 43 |
| 2 | 3 CIAC-WATER-TAP | 550 | 550 | 550 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 704 | | | 704 |
| 24 | CIAC-WTR PLT MTR FEE | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | | | 150 |
| 2 | SUB-TOTAL TAPS & METERS | 8,326 | 8,326 | 8,326 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,526 | 8,480 | (787) | <u>-</u> | 7,693 |
| 26 | - | | | | | | | | | | | | • | • | | | | |
| 2 | 7 TOTAL WATER CIAC | (46,633) | (46,633) | (46,633) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,433) | (46,479) | 42,081 | - | (4,398) |
| 2 | 5 = ================================== | | | | | | | | | | | | | | | | | |

29 30 WASTEWATER - NOT APPLICABLE 31 32 CIAC-SWR RES CAP FEE 33 CIAC-SWR PLT MOD FEE 34 SUB-TOTAL PLANT FEES 35 36 CIAC-FORCE MAINS 37 CIAC-GRAVITY MAINS 38 CIAC-SWR MANHOLES

45 CIAC-POWER GEN EQUIP TREAT PLT 46 CIAC- TREAT/DISP EQUIP LAGOON 47 CIAC- TREAT/DISP EQUIP TRT PLT 48 CIAC-OUTFALL LINES 49 SUB-TOTAL CONTRIBUTED PROPERTY 51 CIAC-SERVICES TO CUSTOMERS 52 CIAC-SEWER-TAP

54 55 CIAC-REUSE SERVICES 56 CIAC- REUSE MGMT FEE 57 SUB-TOTAL REUSE RES CAP FEE 59 TOTAL WASTEWATER CIAC N/A Schedule of Water and Wastewater Accumulated Amortization of CIAC Annual Balances Subsequent to Last Established Rate Base

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-13 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | 27,792 |
| 2 | Additions | (1,843 |
| 3 | Retirements | |
| 4 | Adjustments | |
| 5 | | |
| 6 | Balance 12/31/09 | 25,949 |
| 7 | Additions | (2,542) |
| 8 | Adjustments - COA | 2,824 |
| 9 | | |
| 10 | Balance 12/31/10 | 26,231 |
| 11 | Additions | (2,563) |
| 12 | Retirements | |
| 13 | Adjustments - Allocation of UIF Cost Center | 2,405 |
| 14 | Adjustments - Rounding | 1 |
| 15 | | |
| 16 | Balance 12/31/11 per Annual Report | 26,074 |
| 17 | Adjustments - To reconcile to General Ledger - See Note 1 | (5,229) |
| 18 | | |
| 19 | Adjusted 12/31/11 Balance | 20,845 |
| 20 | Adjustments to year-end test year balance: | |
| 21 | 1. To convert to 13-month average test year. | 1,326 |
| 22 | 2. Various other adjustments to test year as per Schedule A14, page1. | (15,022) |
| 23 | | |
| 24 | Adjusted 12/31/11 Balance | 7,149 |
| 25 | | |
| 26 | Note(s): | |
| 27 | 1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances. | |

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

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

Florida Public Service Commission

Schedule: A-14

Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|------------|-----------------------------------|--------------|-------------|-------------|-------------|----------|
| Line | | Test Year | | Adjustments | | Adjusted |
| <u>No.</u> | Description | Average Bal. | A3 - (E) 1. | A3 - (E) 2. | A3 - (E) 3. | Average |
| 1 | WATER | | | | | |
| 2 | | | | | | |
| 3 | Plant Capacity Fees | - | _ | - | - | - |
| 4 | | | | | | |
| 5 | Line/Main Extension Fees | | | | | - |
| 6 | | | | | | |
| 7 | Tapping & Meter Installation Fees | 6,408 | (3,733) | 1 | 321 | 2,997 |
| 8 | | | | | | |
| 9 | Contributed Lines | 8,370 | (5,501) | - | 318 | 3,187 |
| 10 | | | | | | |
| 11 | Other - Contributed Property | 7,393 | (2,912) | - | (3,516) | 965 |
| 12 | | | | | | |
| 13 | T.4.1 | 00.474 | (40.440) | 4 | (0.077) | 7.440 |
| 14 | Total | 22,171 | (12,146) | 1_ | (2,877) | 7,149 |
| 15 | | | | | | |
| 16 | MASTEMATED NOT ADDITIONE | | | | | |
| 17 18 | WASTEWATER - NOT APPLICABLE | | | | | |
| 19 | Plant Capacity Fees | | | | | |
| 20 | riant Capacity rees | | | | | |
| 21 | Line/Main Extension Fees | | | | | |
| 22 | Elito/Mail/ Exterioroff 1 000 | | | | | |
| 23 | Contributed Lines | | | | | |
| 24 | | | | | | |
| 25 | Other - Tap Fees | | | | | |
| 26 | • | | | | | |
| 27 | Other - Contributed Property | | | | | |
| 28 | • | | | | | |
| 29 | | | | | | |
| 30 | Total | N/A | N/A | N/A | N/A | N/A |

Recap Schedules: A-1, A-2



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

Florida Public Service Commission

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

Company: Utilities, inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Historic [X] or Projected [] 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.

| ine | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) Adjustments | (17) Adjustments | (18) Adjustments | (19) Adjusted |
|--|--|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|----------------|----------------|------------------|---------------------|---------------------|---------------------|------------------|
| <u>o.</u> | Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | | A3 - (E) 1. | | | |
| WATER ACC AMO | RT WATER RES CAP FEE-NC | | | | | | | | | | | | | | | | | | |
| | RT WATER PLT MOD FEE-NC | | | | | | | | | | | | | | - | | | | |
| | AL PLANT FEES | | | • . | | | | • | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | 0.070 | | | 040 | 0.40 |
| | ORT TRANS & DISTR MAINS | 8,211 8,211 | 8,237 8,237 | 8,264 8,264 | 8,290 8,290 | 8,317 8,317 | 8,344 8,344 | 8,370 8,370 | 8,397 8,397 | 8,423 8,423 | 8,450 8,450 | 8,477 8,477 | 8,503 8,503 | 8,530 8,530 | 8,370 8,370 | (5,501) (5,501) | | 318 318 | 3,18 |
| 7 SUB-TOTA | AL MAINS | 8,211 | 6,231 | 8,204 | 6,290 | 8,317 | 0,344 | 6,370 | 6,397 | 0,423 | 0,450 | 0,477 | 0,503 | 0,000 | 0,370 | (5,501) | | 310 | 3,10 |
| 9 ACC AMO | RT-ORGANIZATION | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | (871) | 462 | | | (40: |
| 10 ACC AMO | RT STRUCT & IMPRV SRC | 639 | 642 | 644 | 647 | 650 | 652 | 655 | 658 | 660 | 663 | 665 | 668 | 671 | 655 | (384) | | 31 | 302 |
| | ORT STRUCT & IMPRV - WTP | 611 | 25 | 26 | 26 | 26 | 26 | 26 | 27 | 27 | 27 | 27 | 28 | 28 | 72 | (3) | | 3 | 7: |
| | ORT WELLS & SPRINGS | 1,267 | 1,276 | 1,285 | 1,294 | 1,303 | 1,311 | 1,320 | 1,329 | 1,338 | 1,347 | 1,356 | 1,365 | 1,373 | 1,320 | (400) | | 106 | 1,02 |
| | ORT ELECTRIC PUMP EQUIP S of S ORT ELECTRIC PUMP EQUIP WTP | 2,930 | 2,951 | 2,972 | 2,993 | 3,013 | 3,034 | 3,055 | 3,076 | 3,097 | 3,118 | 3,139 | 3,160 | 3,181 | 3,055 | (3,055) 2,147 | | 251 | 2,39 |
| | ORT ELEC PUMP EQP TRANS DIST | | | | | | | | | | | | | | _ | 2,147 | | 201 | 2,00 |
| | ORT WATER TREATMENT EQPT | 498 | 501 | 504 | 507 | 510 | 513 | 516 | 520 | 523 | 526 | 529 | 532 | 535 | 516 | (210) | | 38 | 34 |
| | ORT DIS RESV & STNDPIPES | 258 | 259 | 260 | 261 | 262 | 264 | 265 | 266 | 267 | 268 | 270 | 271 | 272 | 265 | (135) | | 15 | 149 |
| 17 ACC AMO | ORT HYDRANTS | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | (3) | | | |
| | ORT OTHER TANG PLT WATER | 4,199 | 3,896 | 3,592 | 3,288 | 2,984 | 2,681 | 2,377 | 2,073 | 1,769 | 1,465 | 1,162 | 858 | 554 | 2,377 | (1,331) | | (3,960) | (2,914 |
| | AL CONTRIBUTED PROPERTY | 9,535 | 8,683 | 8,416 | 8,149 | 7,881 | 7,614 | 7,347 | 7,082 | 6,814 | 6,547 | 6,281 | 6,015 | 5,747 | 7,393 | (2,912) | | (3,516) | 968 |
| 20 | ORT SERVICE LINES | 2,168 | 2,175 | 2.182 | 2,189 | 2,195 | 2,202 | 2,209 | 2,216 | 2,223 | 2,230 | 2,237 | 2,244 | 2,251 | 2,209 | (1,484) | | 83 | 808 |
| 22 ACC AMO | | 3,744 | 3,762 | 3.780 | 3,797 | 3,815 | 3,833 | 3,851 | 3,868 | 3.886 | 3,904 | 3,922 | 3,939 | 3,957 | 3,851 | (2,019) | | 213 | 2,045 |
| | ORT METER INSTALLATIONS | 39 | 39 | 39 | 39 | 39 | 40 | 40 | 40 | 40 | 40 | 41 | 41 | 41 | 40 | (21) | | 2 | 21 |
| 24 ACC AMO | RT WATER CIAC TAP | 288 | 289 | 290 | 292 | 293 | 295 | 297 | 298 | 300 | 301 | 303 | 304 | 306 | 297 | (209) | 1 | 19 | 108 |
| | ORT WATER PLT METER FEE-NC | 9 | 10 | 10 | 10 | 11 | 11 | 11 | 12 | 12 | 12 | 12 | 13 | 13 | 11 | | | 4 | 15 |
| | AL TAPS & METERS | 6,248 | 6,275 | 6,301 | 6,327 | 6,353 | 6,381 | 6,408 | 6,434 | 6,461 | 6,487 | 6,515 | 6,541 | 6,568 | 6,408 | (3,733) | 1 | 321 | 2,997 |
| 27 28 TO | TAL WATER CIAC AMORTIZATION | 23,994 | 23,195 | 22,981 | 22,766 | 22,551 | 22,339 | 22,125 | 21,913 | 21,698 | 21,484 | 21,273 | 21,059 | 20,845 | 22,171 | (12,146) | - | (2,877) | 7,149 |
| 29 | THE WAY EN GIAG AMOUNT AND THOU | 20,004 | 20,100 | 22,00 | | 22,00 | | , | | 27,000 | | | | | | (12,115) | | (-17 | |
| 30 | | | | | | | | | | | | | | | | | | | |
| 31 WASTEW | ATER - NOT APPLICABLE | | | | | | | | | | | | | | | | | | |
| | ORT SEWER RES CAP FEE - NC | | | | | | | | | | | | | | | | | | |
| | ORT SEWER PLT MOD FEE - NC | | | | | | | | | | | | | | | | | | |
| | AL PLANT FEES | | | | | | | | | | | | | | | | | | |
| 35 36 ACC AMO | ORT-SEWER FORCE MAINS | | | | | | | | | | | | | | | | | | |
| | PRT-SEWER GRAVITY MAINS | | | | | | | | | | | | | | | | | | |
| | ORT-SWR MANHOLES | | | | | | | | | | | | | | | | | | |
| 39 SUB-TOT. | AL MAINS | | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | _ | | | | | _ | | | |
| | ORT ORGANIZATION | | | | | | | | | | | | | | | | | | |
| | PRT-STRUCT/IMPRV PUMP PLT LS PRT-STRUCT/IMPRV TREATMENT PLANT | | | | | | | | | | | | | | | | | | |
| | ORT-STRCT/IMP GEN PLT | | | | | | | | | | | | | | | | | | |
| | ORT PWR GEN EQP COLL | | | | | | | | | | | | | | | | | | |
| 46 ACC AMO | ORT PWR GEN EQP TREAT | | | | | | | | | | | | | | | | | | |
| | ORT- TREAT/DISP EQUIP LAGOON | | | | | | | | | | | | | | | | | | |
| | ORT- TREAT/DISP EQUIP TRT PLT | | | | | | | | | | | | | | | | | | |
| | ORT- OUTFALL LINE AL CONTRIBUTED PROPERTY | | | | | | | | | | | | | | | | | | |
| 51 | AE CONTRIBOTED FROM EIGHT | | | | * | | | | | | | *************************************** | | | | | | | |
| | ORT SEWAGE SERVICE LINES | | | | | | | | | | | | | | | | | | |
| 53 ACC AMO | ORT SEWER TAP | | | | | | | | | | | | | | | | | | |
| | AL TAPS | | | | | | | | | | | | | | | | | | |
| 54 SUB-TOT | | | | | | | | | | | | | | | | | | | |
| 54 SUB-TOT. 55 | | | | | | | | | | | | | | | | | | | |
| 54 SUB-TOT. 55 56 ACC AMO | ORT-REUSE SERVICES | | | | | | | | | | | | | | | | | | |
| 54 SUB-TOT. 55 56 ACC AMC 57 ACC AMC | ORT-REUSE TAP | | | | | | | | | | | | | | | | | | |
| 54 SUB-TOT. 55 56 ACC AMO 57 ACC AMO 58 ACC AMO | ORT-REUSE TAP ORT-MGMT FEE-NC | | | | | | | | | | | | | | | | · | | |
| 54 SUB-TOT. 55 56 ACC AMC 57 ACC AMC 58 ACC AMC 59 SUB-TOT. 50 | ORT-REUSE TAP ORT-MGMT FEE-NC | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: A-15 Page 1 of 1

Preparer: Kirsten Markwell

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

Line

- No.
 - 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA,
- 2 Docket #031006-WS.
- 2
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| | | |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | N/A |
| 2 | Additions | |
| 3 | Retirements | |
| 4 | Adjustments | |
| 5 | | |
| 6 | Balance 12/31/09 | - |
| 7 | Additions | |
| 8 | Adjustments | |
| 9 | | |
| 10 | Balance 12/31/10 | - |
| 11 | Additions | |
| 12 | Adjustments | |
| 13 | | |
| 14 | Adjusted 12/31/11 Balance | N/A |
| 15 | · | |
| 16 | | |
| 17 | | |
| 18 | TEST YEAR AVERAGE BALANCE | |
| 19 | | |
| 20 | Beginning Balance - December 31, 2010 | N/A |
| 21 | January | |
| 22 | February | |
| 23 | March | |
| 24 | April | |
| 25 | May | |
| 26 | June | |
| 27 | July | |
| 28 | August | |
| 29 | September | |
| 30 | October | |
| 31 | November | |
| 32 | Ending Balance December 31, 2011 | |
| 33 | | #000.L |
| 34 | Average Test Year Balance - 13 Months | N/A |

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-17 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedule: A-1, A-2

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

| No | | Water | Sewer | 13-M | onth Average |
|----------|---|---------------|---------------|----------|--------------------|
| 1 | Final Rates | | | | |
| 2 | Current and Accrued Assets: | | | | |
| 3 | Cash | | | | 85,35 |
| 4 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441.90 |
| 5 | Miscellaneous current and accrued assets | | | | 4,07 |
| 6 | Deferred Rate Case Expense | | | | 543,46 |
| 7 | Material and Supplies | | | | 6,68 |
| 8 | Miscellaneous Deferred Debits | | | | 29,09 |
| 9 | Miscolal Code Bolot of Bolot | | | | 29,03 |
| 10 | Less: Current and Accrued Liabilities and Credits | | | | |
| 11 | Accounts Payable | | | | (149,96 |
| 12 | Accrued Taxes | | | | (111,68 |
| 13 | Accrued Interest | | | | |
| 14 | Miscellaneous Current and Accrued Liabilities and Credits | | | | (8,75 |
| 15 | Miscolaticous Odiferit and Accided Elabilities and Oredits | | | | (84,53 |
| 16 | Equals working capital (Balance Sheet Approach) | | | \$ | 755,64 |
| | Educis working capital (Balance Sheet Approach) | | : | * | 7 55,64 |
| 17 | | | | | |
| 18 | Allocation to Water & Sewer | \$ 24,201 | <u> </u> | | |
| 19 | | | | | |
| 20 | | | | | llocated |
| 21 | Allocation Methodology based on number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Wor | king Capital |
| 22 | Marion County - Water | 527.6 | 5.66% | \$ | 42,77 |
| 23 | Marion County - Wastewater | 76.2 | 0.82% | | 6,17 |
| 24 | Orange County - Water | 298.5 | 3.20% | | 24,20 |
| 25 | Pasco County - Water | 2.883.0 | 30.93% | | 233,73 |
| 26 | Pasco County - Wastewater | 1,137.0 | 12.20% | | 92,18 |
| 27 | Pinellas County - Water | 430.1 | 4.61% | | |
| 28 | Seminole County - Water | 2,592.5 | 27.82% | | 34,87 |
| 29 | Seminole County - Water Seminole County - Wastewater | 1,375.5 | | | 210,18 |
| 30 | TOTAL UIF | 9,320.4 | 14.76% 1.0 | 3 | 111,51 755,640. |
| 31 | | | | | |
| 32 33 | Interim Rates | | | | |
| 34 | Current and Accrued Assets: | | | | |
| 35 | Cash | | | | 85,35 |
| 36 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441,90 |
| 37 | Miscellaneous current and accrued assets | | | | 4,07 |
| 38 | Deferred Rate Case Expense | | | | 254,42 |
| 39 | Material and Supplies | | | | 6,68 |
| 40 | Miscellaneous Deferred Debits | | | | 29,09 |
| 41 | IFISCOIRE ICOGO DOTOTO DOTOTO | | | | 29,03 |
| 42 | Less: Current and Accrued Liabilities | | | | |
| 43 | Accounts Payable | | | | (149,96 |
| 44 | Accrued Taxes | | | | (111,68 |
| 45 | Accrued Interest | | | | (8,75 |
| 46 | Miscellaneous Current and Accrued Liabilities | | | | (84,53 |
| 47 | | | • | | • |
| 48 | Equals working capital (Balance Sheet Approach) | | | \$ | 466,60 |
| 49 | | | : | | - |
| 50 | Allocation to Minter & Course | £ 44.044 | | | |
| | Allocation to Water & Sewer | \$ 14,944 | <u> </u> | | |
| 51 52 | Allocation Methodology based on UIF number of ERCs at the end of the test year: | 42/24/44 EDCs | % of Total | Mod | dna Canital |
| | Marion County - Water | 12/31/11 ERCs | | | ding Capital |
| 53 54 | | 527.6 | 5.66% | | 26,41 |
| 54 == | Marion County - Wastewater | 76.2 | 0.82% | | 3,81 |
| 55 56 | Orange County - Water | 298.5 | 3.20% | | 14,94 |
| 56 | Pasco County - Water | 2,883.0 | 30.93% | • | 144,33 |
| 57 | Pasco County - Wastewater | 1,137.0 | 12.20% | | 56,92 |
| 58 | Pinellas County - Water | 430.1 | 4.61% | | 21,53 |
| 59 | Seminole County - Water | 2,592.5 | 27.82% | | 129,78 |
| 60 | Seminole County - Wastewater | 1,375.5 | 14.76% | \$ | 68,86 |
| 61 | TOTAL UIF | 9,320.4 | 1.0 | | 466,605. |

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

34 Notes:

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

Schedule Year Ended: December 31, 2011

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

Florida Public Service Commission

Schedule A-18

Page 1 of 1 Preparer: Kirsten Markwell

| No. Part P | Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|--|------|--|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------------------|------------------|-------------|------------------|
| Construction Work in Progress 150, 28 455, 128 | No. | ASSETS | Dec-10 | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | |
| Construction Work in Progress 150, 28 455, 128 | | (Million Bland In Country | 42 550 240 | 40 574 704 | 40 500 647 | 40 000 540 | 40.007.440 | 42 745 004 | 10 704 147 | 40.745.440 | 40 750 000 | 40 704 745 | 40.000.044 | 40.054.070 | 40 000 077 | 40.740.070 | | 40 740 070 |
| Mathematic Mat | 'n | • | 13,302,349 | 13,5/1,/01 | 13,566,647 | | 13,007,449 | 13,/15,061 | 13,731,147 | 13,745,110 | 13,758,629 | 13,794,745 | | | 13,906,677 | | | |
| Modes Note Number Modes Note Number Modes Note Note Note Note Note Note Note Note | 2 | = | 425 420 | 405 400 | 405 400 | | 405 400 | 405 400 | 405.400 | 405 400 | 405 400 | 405 400 | | | 405 400 | | | |
| See Seed completed persentation 1,000,21.01 1,000,01 | 3 | • | | | | | | | | | | | | | · · · · · · · · · · · · · · · · · · · | | | |
| Face | - | | | | | | | | | | | | ,, | , | | | | |
| 8 Cash 61,778 215,954 111,243 102,547 174,303 84,154 98,904 80,815 95,302 81,980 12,858 20,319 9,913 85,359 85,349 41,908 41,908 10,086 Roccounts Receivable (net) 462,245 264,027 389,653 439,676 462,073 530,515 477,137 450,885 439,841 480,278 450,105 440,286 453,374 441,908 441 | 5 | Less; Accumulated Depreciation | (3,002,413) | (3,051,881) | (3,085,781) | (3,134,044) | (3,173,923) | (3,209,778) | (3,254,984) | (3,304,885) | (3,347,680) | (3,392,916) | (3,441,286) | (3,467,574) | (3,482,999) | (3,257,703) | | (3,257,703) |
| 8 Cash 61,778 215,954 111,243 102,547 174,303 84,154 98,904 80,815 95,302 81,980 12,858 20,319 9,913 85,359 85,349 41,908 41,908 10,086 Roccounts Receivable (net) 462,245 264,027 389,653 439,676 462,073 530,515 477,137 450,885 439,841 480,278 450,105 440,286 453,374 441,908 441 | 7 | NET LITH ITY DI ANT | 10 005 054 | 10.054.040 | 10.037.005 | 10 024 702 | 10 000 854 | 10.040.411 | 10 011 000 | 40 07E 2E2 | 10 846 077 | 40.000.050 | 40.004.400 | 40 000 545 | 40.050.000 | 40 005 704 | | 40 005 704 |
| 462.45 46.201 389.65 49.67 49.07 40.09 5.09 40.09 5.09 40.09 5.09 40.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 | , | NET OTILITY PLANT | 10,965,064 | 10,934,940 | 10,837,885 | 10,921,792 | 10,920,034 | 10,940,411 | 10,911,292 | 10,675,353 | 10,846,077 | 10,636,958 | 10,824,480 | 10,822,345 | 10,858,806 | 10,895,721 | | 10,895,721 |
| 462.45 46.201 389.65 49.67 49.07 40.09 5.09 40.09 5.09 40.09 5.09 40.09 5.09 5.09 5.09 5.09 5.09 5.09 5.09 | 9 | Cash | 61 776 | 215 954 | 111 243 | 102 547 | 174 303 | 84 154 | 98 904 | 60 615 | 95 302 | 61 980 | 12 858 | 20 319 | 9 913 | 85 350 | | 85 350 |
| 1 Notes Receivable 1 Note | 10 | | • | | | | | | | | | | • | | | | | |
| 6,299,076 6,087,680 6,140,440 6,109,037 6,088,002 6,237,310 6,289,123 6,337,185 6,435,718 6,428,295 6,542,368 6,444,227 6,399,244 6,292,593 6,292,593 6,292,593 13, Notes Rec'b - Assoc. Cos. 13 Notes Rec'b - Assoc. Cos. 14 Accts. Accts. Chiera 15 Accts. Accts. Chiera 16 Alconsed Interest Rac'b 17 Materials & Supplies 17 Materials & Supplies 18 Accts. Accts. Accts. Chiera 19 Accts. Acc | | , , | 402,240 | 204,021 | 000,000 | 400,010 | 402,070 | 000,010 | 477,107 | 400,000 | 405,041 | 400,270 | 435,015 | 440,230 | 400,074 | 441,000 | | 441,000 |
| 13 Notes Rec's - Assoc Cos. 14 Acts, Rec's - Other 15 Acts Rec's - Other 16 Allowance for Bad Debts 17 Matrials & Supplies 7,032 7,022 7,032 7,032 7,046 7,046 7,032 7,032 7,032 7,035 6,937 6,937 6,937 6,937 6,937 6,938 6,830 6,8 | 12 | | 6 229 076 | 6 087 660 | 6 140 440 | 6 109 037 | 6 088 002 | 6 237 310 | 6 289 123 | 6 373 195 | 6 435 718 | 6 428 295 | 6 542 368 | 6 444 227 | 6 399 264 | 6 292 593 | | 6 292 593 |
| 1 Actas, Rec'ls - Other 2 Actas, Rec'ls - Other 3 Actas, Rec'ls - Other 3 Actas, Rec'ls - Other 4 Actas, Rec'ls - Other 3 Actas, Rec'ls - Other 4 Acta | 13 | | 0,000,000 | -,, | 5,1.15,1.15 | 5,.55,55 | 5,555,552 | 0,20.,0.10 | 2,233,123 | 2,0,2,100 | 0,100,710 | 0,120,200 | 0,042,000 | 0,444,221 | 0,000,204 | 0,202,000 | | 0,202,000 |
| Allowance for Bad Debts Allowance for Ba | 14 | | | | | | | | | | | | | | | | | |
| 17 Materials & Supplies 7,032 7,029 7,039 7,046 7,046 7,032 7,029 4,070 | 15 | Accrued Interest Rec'b | | | | | | | | | | | | | | | | |
| Net not not littly property Net | 16 | Allowance for Bad Debts | | | | | | | | | | | | | | | | |
| No. | 17 | Materials & Supplies | 7,032 | 7.029 | 7.039 | 7,046 | 7.046 | 7.032 | 7.028 | 7.013 | 6.997 | 6.974 | 6.948 | 6.929 | 2.728 | 6.680 | | 6.680 |
| 19 TOTAL CURRENT ASSETS 8,764,198 6,578,734 6,652,444 6,662,376 6,735,494 6,863,080 6,876,263 6,895,779 6,981,729 6,981,597 7,021,059 6,915,841 6,869,349 6,830,610 6,830,610 21 Net nonutility property 22 Net nonutility property 23 Unamortized Debt Discount & Exp. 24 Prelim. Survey & Investigation Charges 25 Clearing Accounts 26 Déferred Rate Case Expense (See Note 1) 358,871 343,412 327,957 312,501 297,040 281,576 266,116 253,376 246,883 240,387 233,894 227,404 220,919 277,718 265,744 543,482 27 Other Miscellaneous Deferred Debits (Note 1) 12,094 10,297 8,500 23,267 23,190 25,262 25,185 21,788 21,438 21,109 20,779 20,449 20,120 19,497 9,598 29,095 28 Accum. Deferred Income Taxes 29 TOTAL OTHER ASSETS 370,965 353,709 336,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 31 TOTAL ASSETS 18,120,228 17,887,391 17,926,895 17,993,80 17,994,378 18,110,330 18,078,855 18,046,277 18,096,127 18,080,051 18,100,212 17,986,239 17,969,194 18,023,547 275,342 18,298,889 | 18 | Misc Current & Accrued Assets | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4.070 | | | · · | • | | | | | | - |
| Net nonutility property Unamortized Debt Discount & Exp. Prelim. Survey & Investigation Charges Clearing Accounts Deferred Rate Case Expense (See Note 1) 12,094 10,297 8,500 23,267 23,190 25,262 25,185 21,768 21,438 21,109 20,779 20,449 20,120 19,497 9,598 29,095 Accum. Deferred Income Taxes TOTAL OTHER ASSETS 370,965 353,709 338,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 TOTAL ASSETS 18,102,228 17,887,391 17,926,895 17,919,936 17,984,378 18,110,330 18,078,856 18,046,277 18,096,127 18,090,051 18,100,212 17,986,239 17,989,194 18,023,547 275,342 18,298,888 | 19 | | | - | | | | | | | · · · · · | | | ., | ., | | | |
| Net nonutility property Unamortized Debt Discount & Exp. Pellim. Survey & Investigation Charges Clearing Accounts Deferred Rate Case Expense (See Note 1) 358,871 343,412 327,957 312,501 297,040 281,576 266,116 253,376 246,883 240,387 233,894 227,404 220,919 277,718 265,744 543,462 27 Other Miscellaneous Deferred Debits (Note 1) 12,094 10,297 8,500 23,267 23,190 25,262 25,185 21,768 21,438 21,109 20,779 20,449 20,120 19,497 9,598 29,095 Accum. Deferred Income Taxes 1 TOTAL OTHER ASSETS 370,965 353,709 336,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 312,201 20,201 2 | 20 | TOTAL CURRENT ASSETS | 6,764,198 | 6,578,734 | 6,652,444 | 6,662,376 | 6,735,494 | 6,863,080 | 6,876,263 | 6,895,779 | 6,981,729 | 6,981,597 | 7,021,059 | 6,915,841 | 6,869,349 | 6,830,610 | | 6,830,610 |
| Commonity of Discount & Exp. Prelim. Survey & Investigation Charges Prel | 21 | | | | | | | | | | | | | -, | | | | |
| 24 Prelim. Survey & investigation Charges Clearing Accounts Control Rate Case Expense (See Note 1) 358,871 343,412 327,957 312,501 297,040 281,576 266,116 253,376 246,883 240,387 233,894 227,404 220,919 277,718 265,744 543,462 277,044 240,945 246,845 2 | 22 | Net nonutility property | | | | | | | | | | | | | | | | |
| 26 Clearing Accounts 26 Deferred Rate Case Expense (See Note 1) 358,871 343,412 327,957 312,501 297,040 281,576 266,116 253,376 246,883 240,387 233,894 227,404 220,919 277,718 265,744 543,462 27 Other Miscellaneous Deferred Debits (Note 1) 12,094 10,297 8,500 23,267 23,190 25,262 25,185 21,768 21,438 21,109 20,779 20,449 20,120 19,497 9,598 29,095 28 Accum. Deferred income Taxes 37 OTAL OTHER ASSETS 370,965 353,709 336,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 37 OTAL ASSETS 18,102,228 17,887,391 17,928,895 17,919,936 17,919,487 18,110,330 18,078,855 18,046,277 18,096,127 18,090,051 18,100,212 17,986,239 17,989,194 18,023,547 275,342 18,298,889 | 23 | Unamortized Debt Discount & Exp. | | | | | | | | | | | | | | | | |
| 26 Deferred Rate Case Expense (See Note 1) 358,871 343,412 327,957 312,501 297,040 281,576 286,116 253,376 246,883 240,387 233,894 227,404 220,919 277,718 265,744 543,462 277,044 240,945 247,045 247 | 24 | Prelim. Survey & investigation Charges | | | | | | | | | | | | | | | | |
| 27 Other Miscellaneous Deferred Debits (Note 1) 28 Accum. Deferred Income Taxes 29 29 30 TOTAL OTHER ASSETS 310,965 353,709 336,456 353,709 336,456 335,768 320,229 306,839 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,653 24 | 25 | Clearing Accounts | | | | | | | | | | | | | | | | |
| 28 Accum. Deferred income Taxes 29 30 TOTAL OTHER ASSETS 370,965 353,709 338,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 31 32 TOTAL ASSETS 18,102,228 17,887,391 17,926,895 17,919,936 17,984,378 18,110,330 18,078,856 18,046,277 18,096,127 18,080,051 18,100,212 17,986,239 17,969,194 18,023,547 275,342 18,298,889 | 26 | Deferred Rate Case Expense (See Note 1) | 358,871 | 343,412 | 327,957 | 312,501 | 297,040 | 281,576 | 266,116 | 253,376 | 246,883 | 240,387 | 233,894 | 227,404 | 220,919 | 277,718 | 265,744 | 543,462 |
| 29 20 370,965 353,709 338,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 31 32 34 34 34 34 34 34 34 | 27 | Other Miscellaneous Deferred Debits (Note 1) | 12,094 | 10,297 | 8,500 | 23,267 | 23,190 | 25,262 | 25,185 | 21,768 | 21,438 | 21,109 | 20,779 | 20,449 | 20,120 | 19,497 | 9,598 | 29,095 |
| 30 TOTAL OTHER ASSETS 370,965 353,709 338,456 335,768 320,229 306,839 291,301 275,144 268,322 261,496 254,673 247,853 241,039 297,215 275,342 572,557 31 32 TOTAL ASSETS 18,120,228 17,887,391 17,926,895 17,919,936 17,919,378 18,110,330 18,076,855 18,046,277 18,096,127 18,090,051 18,100,212 17,986,239 17,989,194 18,023,547 275,342 18,298,889 | 28 | Accum. Deferred Income Taxes | | | | | | | | | | | | | | | | |
| 31 32 TOTAL ASSETS 18,120,228 17,887,391 17,926,895 17,919,936 17,984,378 18,110,330 18,078,856 18,046,277 18,096,127 18,080,051 18,100,212 17,986,239 17,989,194 18,023,547 275,342 18,298,889 | 29 | | - | | | | | | | | | | | | | | | |
| 32 TOTAL ASSETS 18,120,228 17,887,391 17,926,895 17,919,936 17,984,378 18,110,330 18,078,856 18,046,277 18,096,127 18,090,051 18,100,212 17,986,239 17,969,194 18,023,547 275,342 18,298,889 | 30 | TOTAL OTHER ASSETS | 370,965 | 353,709 | 336,456 | 335,768 | 320,229 | 306,839 | 291,301 | 275,144 | 268,322 | 261,496 | 254,673 | 247,853 | 241,039 | 297,215 | 275,342 | 572,557 |
| 1920/00 | - | | | | | | | | | | | | | | | | | |
| 33 | 32 | TOTAL ASSETS | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |
| | 33 | | | | | | | | | | | | | | | | | |

²⁰

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

Florida Public Service Commission

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

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|----------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------------|-------------|------------------|
| No. | EQUITY CAPITAL & LIABILITIES | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 1 | Common Stock issued | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | 200,000 |
| 2 | Preferred Stock Issued | | 0.500 | | 0.500.444 | 0.500.444 | | 0.500.444 | 0.500.444 | 0.500.444 | 0 500 444 | 0.500.444 | 0.500.444 | 0.500.444 | 0.500.444 | | 0.500.444 |
| 3 | Additional Paid in Capital | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | | 8,532,441 |
| 4 | Retained Earnings | (894,783) | (907,076) | (884,984) | (950,005) | (826,564) | (716,098) | (771,623) | (748, 162) | (728,039) | (772,347) | (792,182) | (746,203) | (728,713) | (805,137) | | (805,137) |
| 5 | Other Equity Capital | | | | | | | | | | | | | | | | |
| 7 | TOTAL EQUITY CAPITAL | 7,837,658 | 7,825,365 | 7,847,456 | 7,782,435 | 7,905,876 | 8,016,342 | 7,960,817 | 7,984,279 | 8,004,402 | 7,960,094 | 7,940,259 | 7,986,237 | 8,003,727 | 7,927,304 | | 7,927,304 |
| 9 | Bonds | | | | | | | | | | | | | | | | |
| 10 | Reacquired Bonds | | | | | | | | | | | | | | | | |
| 11 | Advances From Associated Companies | | | | | | | | | | | | | | | | |
| 12 | Other Long-Term Debt | | | | | | | | | | | | | | | | |
| 13 | Other Long-Term Dobt | | | | | | | | | | | | | | | | |
| 14 | TOTAL LONG-TERM DEBT | | | | | | | | | | | | | | | | |
| 15 | TO THE ESTO-TEXT BEST | | | | | | | | | | | | | | | | |
| 16 | Accounts Pavable | 324,528 | 159,308 | 157,081 | 193,633 | 114,959 | 109,459 | 113,639 | 115,987 | 130,421 | 138,282 | 157,230 | 119,557 | 115,484 | 149,967 | | 149,967 |
| 17 | Notes Payable | | 100,000 | 101,001 | | | , | , | | | , | , | , | , | ,,,,,,,,,, | | , |
| 18 | Notes & Accounts Payable - Assoc. Cos. | 7,455,800 | 7,455,800 | 7.455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 271.656 | 7,727,456 |
| 19 | Customer Deposits | 63,353 | 65,573 | 66,473 | 68,641 | 69 198 | 71,074 | 71,670 | 72,789 | 74,308 | 74,642 | 75,207 | 76,075 | 77,458 | 71,266 | • | 71,266 |
| 20 | Accrued Taxes | 83,717 | 33,296 | 58,817 | 85,109 | 111,493 | 137,592 | 164,077 | 111,748 | 138,916 | 166,193 | 193,913 | 77,415 | 89,552 | 111,680 | | 111,680 |
| 21 | Current Portion Long Term Debt | | | | | | | | | | | | | | | | |
| 22 | Accrued Interest | 7,419 | 7,680 | 7,887 | 8,123 | 8,278 | 8,523 | 8,726 | 8,983 | 9,228 | 9,433 | 9,617 | 9,837 | 10,107 | 8,757 | | 8,757 |
| 23 | Accrued Dividends | | | | | | | | | | | | | | | | |
| 24 | Misc. Current and Accrued Liabilities & Credits | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | | 84,530 |
| 25 | | | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT & ACCRUED LIABILITIES | 8,019,347_ | 7,806,186 | 7,830,588 | 7,895,835 | 7,844,259 | 7,866,977 | 7,898,443 | 7,849,837 | 7,893,203 | 7,928,881 | 7,976,298 | 7,823,214 | 7,832,931 | 7,882,000 | 271,656 | 8,153,656 |
| 27 | | | | | | | - | | | | • | | | | | | |
| 28 | Advances for Construction | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | | (2,948) |
| 29 | Prepaid Capacity Charges | | | | | | | | | | | | | | | | |
| 30 | Accum. Deferred ITC's | 99,742 | 99,545 | 99,349 | 99,153 | 98,956 | 98,760 | 98,564 | 98,367 | 91,888 | 91,692 | 91,496 | 91,299 | 88,747 | 95,966 | 3,686 | 99,652 |
| 31 | Operating Reserves | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | TOTAL DEFERRED CR. & OPER. RESERVES | 96,794 | 96,597 | 96,401 | 96,205 | 96,008 | 95,812 | 95,616 | 95,419 | 88,940 | 88,744 | 88,548 | 88,351 | 85,799 | 93,018 | 3,686 | 96,704 |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | Contributions in Aid of Construction | 3,640,884 | 3,640,884 | 3,641,284 | 3,641,484 | 3,641,484 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,642,254 | 3,642,254 | 3,641,587 | | 3,641,587 |
| 36 | Less: Accum. Amortization of CIAC | (2,463,410) | (2,470,614) | (2,477,819) | (2,485,024) | (2,492,228) | (2,499,434) | (2,506,639) | (2,513,844) | (2,521,050) | (2,528,255) | (2,535,460) | (2,542,667) | (2,548,098) | (2,506,503) | | (2,506,503) |
| 37 | | | | | | | | | | | | | | | | | |
| 38 | Accumulated Deferred Income Taxes | 988,956 | 988,973 | 988,985 | 989,001 | 988,979 | 988,948 | 988,935 | 988,902 | 988,948 | 988,904 | 988,883 | 988,849 | 952,581 | 986,142 | · | 986,142 |
| 39 40 | Total Equity Capital and Liabilities | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|----------|----------------------------------|----------------|----------------|----------------|------------------|----------------|------------------|---------------|
| Line | | Per | Test Year | Adjusted | Revenue | | Annual | Supporting |
| No. | Description | Books | Adjustments | Test Year | Adjustment | | Revenues | Schedule(s) |
| 1 | OPERATING REVENUES | 115,683 | 175 | 115,858 | 39,734 | (A) _ | 155,592 | B-4, B-3 |
| 3 | Operation & Maintenance | 89,748 | 3,132 | 92,880 | 7,743 | (B) | 100,623 | B-5, B-3 |
| 5 6 | Depreciation, net of CIAC Amort. | 23,397 | (5,385) | 18,012 | 34 | (C), (D) | 18,046 | B-13, B-3 |
| 7 8 | Amortization/Other Expense | - | 2,015 | 2,015 | - | (E) | 2,015 | B-3 |
| 9 10 | Taxes Other Than Income | 5,683 | 2,498 | 8,181 | 1,969 | (F) | 10,150 | B-15, B-3 |
| 11 12 | Provision for Income Taxes | 18 | (4,698) | (4,680) | 11,285 | (G) _ | 6,605 | C-1, C-2, B-3 |
| 13 | OPERATING EXPENSES | 118,846 | (2,438) | 116,408 | 21,031 | . <u> </u> | 137,439 | |
| 14 15 | NET OPERATING INCOME | (3,162) | 2,613 | (549) | 18,703 | : = | 18,153 | |
| 16 17 | | | | | | | | |
| 18 | RATE BASE | 281,644 | (32,787) | 248,857 | | _ | 248,857 | |
| 19 | - | | | | | - | | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | % | | <u></u> % | | _ | 7.29 % | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Orange County

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] or Projected [] Schedule: B-3 Page 1 of 3 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line | | |
|----------|--|--------------|
| No. | Description | Water |
| 1 | (A) Adjustments to Revenues | |
| 2 3 | <u>Test Year Revenues</u> (1) Test Year Revenues net of Unbilled Revenues & Other Adjustments | |
| 4 | Total Revenues per B4 prior to adjustments | 115,683 |
| 5 | Adjustment to remove Accrued Revenues per B4 | (177) |
| 6 | Adjustment to remove CIAC recorded as Other Water Revenues | (150) |
| 7 | Test Year Adjusted Revenues prior to Annualizing Revenues | 115,356 |
| 8 | | |
| 9 | (2) Annualized Revenue | |
| 10 | To calculate test year revenues based on current rates | |
| 11 | Annualized water revenues per Schedule E-2, p2 | \$115,858 |
| 12 | Test Year Adjusted Revenues per above | 115,356 |
| 13 | Adjustment required to annualize revenues | \$502 |
| 14 | Pro Forme Adjustments | |
| 15 16 | Pro-Forma Adjustments (3) Revenue Increase | |
| 17 | Increase in revenue required by the Utility to realize the rate of return per Schedule D-1. | 39,734 |
| 18 | | |
| 19 | Total Adjustments to Revenues | 39,909 |
| 20 | | |
| 21 | (B) Adjustments to Operations & Maintenance (O&M) Expenses | |
| 22 | (1) To correct parent companies allocations during the year based on ERCs - See Schedule B5, Col. (3) for | |
| 23 | detail accounts and amounts | 1,133 |
| 24 | Total parent companies allocation correction | 1,133 |
| 25 | | |
| 26 | (2) Adjustments to Amortization of Deferred Assets | |
| 27 | (a) Adjustments to Rate Case Expense | |
| 28 | To adjust previous rate case amortization to approved yearly amount | 0.200 |
| 29 | Per Order No. PSC-10-0585-PAA-WS | 2,399 |
| 30 | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole 666 - Regulatory Commission Expense - Rate Case Amort. Adjustment | 2,399 |
| 31 32 | 600 - Regulatory Commission Expense - Nate Case Amort. Adjustment | 2,335 |
| 33 | (3) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals, | |
| 34 | reversals and posting errors if applicable | |
| 35 | Crescent Heights per bills | 37,288 |
| 36 | Davis Shores per bills | 7,517 |
| 37 | Total Expense per bills | 44,805 |
| 38 | Purchased Water Expense per G/L | 45,205 |
| 39 | 610 - Purchased Water Expense Adjustment | (400) |
| 40 | | |
| 41 | Total Test Year Adjustments to O&M | 3,132 |
| 42 43 | Des Forme Adjustments | |
| 43 | Pro-Forma Adjustments (4) To adjust for pay increases in 2012 and scheduled for April 2013 | |
| 45 | 601 Salary & Wages | 1,697 |
| 46 | 603 Salary & Wages - Officers | 220 |
| 47 | 604 Employee Pensions & Benefits | 459 |
| 48 | Adjustments for Pay Increase - Pro Forma Adjustment | 2,376 |
| 49 | · · · · · · · · · · · · · · · · · · · | |
| 50 | (5) To reflect the increase in wholesale cost of 2011 water gallons purchased from Orlando Utilities | |
| 51 | Commission and Orange County Utilities based on their current rates effective 10/01/12 | |
| 52 | Crescent Heights System | - |
| 53 | Davis Shores System | 289 |
| 54 | 610 - Purchased Water Expense Adjustment | 289 |
| 55 | | \ |
| 56 | (6) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule | 450 |
| 57 | 635 Contractual Services - Testing | 450 |
| 58 | | |
| 59 | (7) Amortization of Deferred Costs | |
| 60 | (a) Amortization of rate case expense per Schedule B-10 | 4,628 |
| 61 | 666 Adjustments for Deferred Costs - Pro Forma Adjustment | 4,628 |
| 62 | Total Pro Corms Adjustments to ORM (Can Cabadula DE calumn (6)) | 7,743 |
| 63 64 | Total Pro Forma Adjustments to O&M (See Schedule B5, column (6)) | 1,145 |
| 65 | Total Adjustments to O&M Expenses | 10,875 |
| 00 | · · · · · · · · · · · · · · · · · · · | , |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Page 2 of 3 Docket No.: 120209-WS Preparer: Kirsten Markwell

Historic [X] or Projected []

Preparer: Kirsten M

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

| Line | | |
|----------|---|---------------------------------------|
| No. | Description | Water |
| 1 | (C) Adjustments to Depreciation Expense: | |
| 2 | (1) (a) To correct parent company transportation allocations | (536) |
| 3 | (b) To correct parent company other allocations during the year based on ERCs | (528) |
| 4 | (See Schedule B13, column (3) for account breakdown) | (1,064) |
| 5 | | |
| 6 | (2) To rollforward depreciation expense & correct depreciation rates | (4,792) |
| 7 | (See Schedule B13, column (4) for account breakdown) | |
| 8 | | |
| 9 | Total Test Year Adjustments to Depreciation Expense | (5,856) |
| 10 | | |
| 11 | Pro-Forma Adjustments | |
| 12 | (3) To annualize depreciation expense for assets placed in service during the test year | 35 |
| 13 | (See Schedule B13, column (5) for account breakdown) | |
| 14 | Total Day Forms Adjustments | 25 |
| 15 16 | Total Pro Forma Adjustments | 35 |
| 16 17 | Total Adjustments to Depreciation Expenses | (5,821) |
| | Total Adjustifiants to Depreciation Expenses | (5,821) |
| 18 | (D) Amendmention of CIAC | |
| 19 20 | (D) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates | |
| 21 | (1) To foliotward amortization of CIAC & correct amortization rates WATER | |
| 22 | AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY | 251 |
| 23 | AMORT ELECTRIC FOME EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT | (95) |
| 24 | AMORT OTHER TANG PLT WATER | 315 |
| 25 | See Schedule B13, column (4) | 313 |
| 26 | Amortization Expense Rollover | 471 |
| 27 | Allorazadon Exponde Rollovel | 471 |
| 28 | Total Test Year Adjustments to Amortization of CIAC | 471 |
| 29 | Total Foot Total Adjustments to American of Green | |
| 30 | Pro-Forma Adjustments | |
| 31 | (2) To annualize amortization for CIAC received during the test year | |
| 32 | AMORT WATER TAP | (1) |
| 33 | See Schedule B13, column (5) | (1) |
| 34 | Annualization of Amortization Expense | (1) |
| 35 | · · · · · · · · · · · · · · · · · · · | |
| 36 | Total Pro Forma Adjustments | (1) |
| 37 | | |
| 38 | Total Adjustments to CIAC Amortization Expense | 470 |
| 39 | | |
| 40 | (E) Adjustments to Amortization/Other Expense | |
| 41 | (1) To reflect yearly amortization of the dismantlement of Crescent Heights/Davis Shores Water | |
| 42 | Treatment Plants | |
| 43 | Loss incurred in 7/2001 - \$8,691 | 630 |
| 44 | Loss incurred in 7/2003 - \$19.127 | 1,385 |
| 45 | Total Loss of \$27,818 amortized over 13.8 years | 2,015 |
| 46 | · | |
| 47 | (F) Taxes Other Than Income (TOTI) | |
| 48 | Test Year Adjustments | |
| 49 | (1) Personal Property Tax | |
| 50 | (a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base | (171) |
| 51 | Total Personal Property Tax Adjustment | (171) |
| 52 | | |
| 53 | (2) Real Estate Tax | |
| 54 | (a) Correction of allocated taxes per books | (1) |
| 55 | Total Real Estate Tax Adjustment | (1) |
| | | · · · · · · · · · · · · · · · · · · · |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] or Projected []

Florida Public Service Commission Schedule: B-3 Page 3 of 3 Docket No.: 120209-WS

Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | Description | Water |
|-------------|---|-------------|
| 1 | (3) Regulatory Assessment Fees (RAF) | |
| 2 | (a) Calculate RAFs based on Adjusted Test Year Revenues | |
| 3 | Test Year Adjusted Revenues | 115,356 |
| 4 | (b) Calculate RAFs for Annualized Revenues | |
| 5 | Annualized Revenues Adjustment | 502 |
| 6 | Total Test Year Adjusted Revenues | 115,858 |
| 7 | RAF Rate | 4.5% |
| 8 | Adjusted Test Year RAF | 5,214 |
| 9 | Deduct: Test Year RAF per books | (2,544) |
| 10 | Total Regulatory Assesment Fee Adjustment | 2,670 |
| 11 | | <u> </u> |
| 12 | Total Test Year Adjustments to TOTI | 2,498 |
| 13 | · | |
| 14 | Pro Forma Adjustments | |
| 15 | (4) Regulatory Assessment Fees (RAF) | |
| 16 | (a) Calculate RAFs on Additional Revenues Requested | |
| 17 | Additional Revenues Requested | 39,734 |
| 18 | RAF Rate | 4.5% |
| 19 | Pro Forma Adjustment to RAF | 1,788 |
| 20 | | |
| 21 | (5) Payroll Taxes | |
| 22 | (a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013 | 181 |
| 23 | Total Payroll Tax Adjustment | 181 |
| 24 | | |
| 25 | Total Pro Forma Adjustments to TOTI | 1,969 |
| 26 | · | |
| 27 | Total Adjustments to TOTI | 4,467 |
| 28 | · | |
| 29 | (G) Provision for Income Taxes | |
| 30 | (1) Adjusted taxes prior to revenue increase | (4,680) |
| 31 | () , influence reside bits, to leading unique | (4,555) |
| 32 | (2) To calculate additional taxes due to requested revenue adjustments | 11,285 |
| 33 | (2) / 0 (2002) 200 (200 | 11,200 |
| 34 | Total Adjustments to Provision for Income Taxes | 6,605 |
| - | | |

Test Year Operating Revenues

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-4 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| 2 46 3 46 4 46 5 46 6 46 7 46 8 46 9 46 10 46 11 46 13 A 14 15 16 To 17 20 4: 21 4: 22 4: | Account No. and Description 60 Unmetered Water Revenue 61.1 Metered - Residential 61.2 Metered - Commercial 61.3 Metered - Industrial 61.4 Metered - Public Authorities 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale 67 Interdepartmental Sales | 111,705 433 | Account No. and Description 521.1 Flat Rate - Residential 521.2 Flat Rate - Commercial 521.3 Flat Rate - Industrial 521.4 Flat Rate - Public Authorities 521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | Total Wastewater |
|---|--|--|---|---------------------|
| 2 44 3 44 4 46 5 46 6 44 7 46 8 46 9 46 11 44 11 4 15 16 Ti 17 20 4: 21 4: 22 4: | 61.1 Metered - Residential 61.2 Metered - Commercial 61.3 Metered - Industrial 61.4 Metered - Public Authorities 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | 100 mm m m 100 mm m 100 mm m m m m m m m | 521.2 Flat Rate - Commercial 521.3 Flat Rate - Industrial 521.4 Flat Rate - Public Authorities 521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 3 46 4 46 5 46 6 46 7 46 8 46 9 46 10 46 11 46 13 A 14 15 16 To 17 20 4: 21 4: 22 4: | 61.2 Metered - Commercial 61.3 Metered - Industrial 61.4 Metered - Public Authorities 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | 100 mm m m 100 mm m 100 mm m m m m m m m | 521.3 Flat Rate - Industrial 521.4 Flat Rate - Public Authorities 521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 3 46 4 46 5 46 6 44 7 46 8 46 9 46 10 46 11 46 12 46 13 A 14 15 16 Tr 17 20 4; 21 4; 22 4; | 61.3 Metered - Industrial 61.4 Metered - Public Authorities 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | 100 mm m m 100 mm m 100 mm m m m m m m m | 521.4 Flat Rate - Public Authorities 521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 5 446 6 467 7 468 8 449 9 461 10 461 11 461 | 61.4 Metered - Public Authorities 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | | 521.5 Flat Rate - Multi-Family 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 6 46 7 46 8 46 9 46 10 46 11 46 12 46 13 A 14 15 16 To 17 20 4: 21 4: 22 4: | 61.5 Metered - Multi-Family 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | | 521.6 Flat Rate - Other 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 7 46 8 46 9 46 10 46 11 46 12 46 13 A 14 15 16 To 17 20 4: 21 4: 22 4: | 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | | 522.1 Measured - Residential 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 7 46 8 46 9 46 10 46 11 46 12 46 13 A 14 15 16 To 17 20 4: 21 4: 22 4: | 62.1 Public Fire Protection 62.2 Private Fire Protection 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | | 522.2 Measured - Commercial 522.3 Measured - Industrial | |
| 9 46 10 46 11 46 12 46 13 A 14 15 16 To 17 20 4 21 4 22 4 | 64 Other Sales - Public Authorities 65 Irrigation Customers 66 Sales for Resale | | 522.3 Measured - Industrial | |
| 10 48 11 48 12 48 13 A 14 15 16 To 17 20 4 21 4 22 4 | 65 Irrigation Customers 66 Sales for Resale | | | |
| 11 46 12 46 13 A 14 15 16 To 17 20 4 21 4 22 4 | 66 Sales for Resale | | 522 4 Measured - Public Authority | |
| 11 46 12 46 13 A 14 15 16 T 17 20 4 21 4 22 4 | 66 Sales for Resale | | 522.4 Measured - Public Authority | |
| 13 A 14 15 16 T 17 20 4 21 4 22 4 | 67 Interdepartmental Sales | | 522.5 Measured - Multi-Family | |
| 14 15 16 To 17 20 47 21 47 22 47 | | | 523 Other Sales - Public Authorities | |
| 15 16 To 17 20 47 21 47 22 47 | ccrued Water Revenues (See 1. below) | 177 | 524 Revenues from Other Systems | |
| 16 To 17 20 47 21 47 22 47 | | | 525 Interdepartmental Sales | |
| 1 / 20 47 21 47 22 47 | | | Accrued Sewer Revenues (See 1. below) | |
| 21 47 22 47 | OTAL WATER SALES | 112,315 | TOTAL SEWER SALES | N/A |
| 22 4 | 71 Misc. Service Revenues | 3,368 | 531 Sale of Sludge | |
| | 72 Rents From Water Property | | 532 Forfeited Discounts | |
| 23 4 | 73 Interdepartmental Rents | | 534 Rents From Sewer Property | |
| 20 4 | 74 Other Water Revenues | | 535 Interdepartmental Rents | |
| 24 | | | 536 Other Sewer Revenues | |
| 25 | | | 541 Measured Re-Use Revenues | |
| 26 | | | | |
| 27 To | OTAL OTHER WATER REVENUES (See 2. below) | 3,368 | TOTAL OTHER SEWER REVENUES | N/A |
| | OTAL WATER OPERATING REVENUES | 115,683 | TOTAL SEWER OPERATING REVENUES | N/A |
| 30 | | | | |
| | DJUSTMENTS: | | | |
| 32 | To remove accrued revenues from the test year | (177) | | |
| 33 | | | | |
| 34 | 2. To reclassify CIAC charges booked to Other Water | (150) | | |
| 35 | Revenues | | | |
| 36 | | | | |
| | djusted Revenues prior to Annualization. | 115,356 | | N/A |
| 38 | | | | |
| 39 | 3. Annualization Adjustment for Final Proposed Rates | \$502 | | 14 |
| 40 | And the second s | ತಾನಾನನೆ - | | |
| | inal Annualized Revenues prior to Rate Increase | 115,858 | | N/A |
| 42 | paratuko ara ratuttatat eraturraren eta 1901-talen eta 1901-talen | | | |
| 43 | 3. (Int.) - Annualization Adjustment for Interim | \$502 | | N/A |
| 44 | J. L. L. A. C. | 4302 | | 11001 |
| | | \$115,858 | | **** |
| 46 | nterim Annualized Revenues prior to Rate Increase | | | N/A |

47 Notes

48

- 1. Adjustment to remove accrued revenues to reflect 12 months actual billings.
- 49 2. Adjustment to remove Meter Connection Fees of \$150.00 incorrectly included in Other Charges rather than in CIAC as per Schedule E-
- 50 5, Page 1 of 1.
- 51 3. Adjustment to annualize revenues based on test year number of bills and consumption.

Detail of Operation & Maintenance Expenses Water

Company: Utilities, Inc. of Florida - Orange Cor

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

Florida Public Service Commission

Schedule: B-5 Page 1 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
|------------|---------------------------------------|-----------|-------------|-------------|-------------|-----------------------|----------|--|
| Line | • | Test Year | | Adjı | ustments | | Adjusted | |
| <u>No.</u> | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3) | B3 - (B)(4)(5)(6)&(7) | Total | |
| 1 | 601 Salaries & Wages - Employees | 18,852 | | | | 1,697 | 20,549 | |
| 2 | 603 Salaries & Wages - Officers, Etc. | 2,441 | | | | 220 | 2,661 | |
| 3 | 604 Employee Pensions & Benefits | 5,104 | | | | 459 | 5,563 | |
| 4 | 610 Purchased Water | 45,205 | | | (400) | 289 | 45,094 | |
| 5 | 615 Purchased Power | 1 | 2 | | | | 3 | |
| 6 | 616 Fuel for Power Purchased | - | | | | | - | |
| 7 | 618 Chemicals | 206 | (206) | | | | (0) | |
| 8 | 620 Materials & Supplies | 1,021 | (21) | | | | 1,000 | |
| 9 | 631 Contractual Services - Engr. | 4 | | | | | 4 | |
| 10 | 632 Contractual Services - Acct. | 431 | (15) | | | | 416 | |
| 11 | 633 Contractual Services - Legal | 99 | (1) | | | | 98 | |
| 12 | 634 Contractual Services - Mgmt. Fees | - | | | | | - | |
| 13 | 635 Contractual Services - Testing | 1,013 | | | | 450 | 1,463 | |
| 14 | 636 Contractual Services - Other | 2,417 | (21) | | | | 2,396 | |
| 15 | 641 Rental of Building/Real Prop. | 33 | (1) | | | | 32 | |
| 16 | 642 Rental of Equipment | 1 | 70 | | | | 71 | |
| 17 | 650 Transportation Expenses | 2,147 | | | | | 2,147 | |
| 18 | 656 Insurance - Vehicle | - | | | | | · - | |
| 19 | 657 Insurance - General Liability | - | | | | | _ | |
| 20 | 658 Insurance - Workman's Comp. | - | | | | | _ | |
| 21 | 659 Insurance - Other | 2,551 | (119) | | | | 2,432 | |
| 22 | 660 Advertising Expense | 12 | | | | | 12 | |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 63 | | 2,399 | | 4,628 | 7,090 | |
| 24 | 667 Reg. Comm. Exp Other | 18 | | · | | , | 18 | |
| 25 | 670 Bad Debt Expense | 5,098 | | | | | 5,098 | |
| 26 | 675 Miscellaneous Expenses | 3,032 | 1,445 | | | | 4,477 | |
| 27 | • | | | | | | .,,,,, | |
| 28 | TOTAL | 89,748 | 1,133 | 2,399 | (400) | 7,743 | 100,623 | |

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

Florida Public Service Commission

Schedule: B-5 Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|------|---------------------------------------|---------------|--------|---------------|----------|--------|---------|---------|--------|---------|--------|---------------|--------|-----------|
| Line | | | | | | | | | | | | | | Total |
| No. | Account No. and Name | <u>Jan-11</u> | Feb-11 | <u>Mar-11</u> | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | <u>Nov-11</u> | Dec-11 | Test Year |
| 1 | 601 Salaries & Wages - Employees | 1,554 | 1,535 | 1,362 | 1,327 | 1,460 | 1,277 | 1,688 | 1,718 | 1,695 | 1,625 | 2,094 | 1,516 | 18,852 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 144 | 146 | 160 | 206 | 164 | 164 | 164 | 214 | 210 | 210 | 209 | 451 | 2,441 |
| 3 | 604 Employee Pensions & Benefits | 333 | 328 | 431 | 286 | 390 | 380 | 436 | 631 | 714 | 350 | 353 | 471 | 5,104 |
| 4 | 610 Purchased Water | 3,076 | 2,595 | 3,701 | 3,903 | 4,106 | 4,300 | 3,486 | 4,256 | 3,605 | 3,985 | 3,829 | 4,362 | 45,205 |
| 5 | 615 Purchased Power | - | - | _ | - | _ | 5 | _ | - | - | - | (4) | - | 1 |
| 6 | 616 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 7 | 618 Chemicals | - | - | _ | - | - | - | - | - | - | - | - | 206 | 206 |
| 8 | 620 Materials & Supplies | 112 | 78 | 79 | 88 | 92 | 62 | 101 | 78 | 80 | 75 | 83 | 93 | 1,021 |
| 9 | 631 Contractual Services - Engr. | - | - | _ | - | - | - | - | 1 | _ | - | (1) | 4 | 4 |
| 10 | 632 Contractual Services - Acct. | 40 | 26 | 33 | 33 | (0) | 38 | 33 | 45 | 44 | 45 | 49 | 45 | 431 |
| 11 | 633 Contractual Services - Legal | - | 1 | 3 | 12 | 6 | 5 | 7 | 8 | 8 | 43 | 7 | - | 99 |
| 12 | 634 Contractual Services - Mgmt. Fees | - | _ | - | - | _ | - | - | - | - | - | - | - | _ |
| 13 | 635 Contractual Services - Testing | _ | 80 | 40 | 47 | 41 | 265 | 40 | - | 380 | 40 | - | 80 | 1,013 |
| 14 | 636 Contractual Services - Other | 216 | 227 | 221 | 197 | 237 | 166 | 235 | 210 | 164 | 185 | 171 | 186 | 2,417 |
| 15 | 641 Rental of Building/Real Prop. | - | 3 | 6 | - | 6 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 33 |
| 16 | 642 Rental of Equipment | - | _ | - | 2 | - | - | - | _ | (1) | _ | - | - | 1 |
| 17 | 650 Transportation Expenses | 172 | 148 | 165 | 193 | 231 | 193 | 176 | 222 | 160 | 177 | 168 | 142 | 2,147 |
| 18 | 656 Insurance - Vehicle | | | | | | | | | | | | | - |
| 19 | 657 Insurance - General Liability | | | | | | | | | | | | | = |
| 20 | 658 Insurance - Workman's Comp. | | | | | | | | | | | | | _ |
| 21 | 659 Insurance - Other | 200 | 184 | 225 | 207 | 239 | 218 | 209 | 216 | 198 | 225 | 191 | 238 | 2,551 |
| 22 | 660 Advertising Expense | _ | 3 | 0 | 1 | 1 | 0 | - | _ | - | _ | 6 | _ | 12 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 63 |
| 24 | 667 Reg. Comm. Exp Other | _ | 1 | _ | - | 1 | 9 | 0 | (0) | 2 | 2 | - | 4 | 18 |
| 25 | 670 Bad Debt Expense | 155 | 436 | 244 | 178 | 970 | 457 | 100 | 1,516 | 565 | 78 | 337 | 61 | 5,098 |
| 26 | 675 Miscellaneous Expenses | 422 | 265 | 241 | 176 | 322 | 268 | 167 | 250 | 245 | 257 | 372 | 45 | 3,032 |
| 27 | • | | | | | | | | | | | | | |
| 28 | TOTAL | 6,430 | 6,060 | 6,917 | 6,864 | 8,273 | 7,816 | 6,852 | 9,372 | 8,075 | 7,306 | 7,872 | 7,910 | 89,748 |

Schedule: B-7 Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

| _ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|------|--|----------|------------|--------------------|-------------|------------|------------|--|
| Line | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| No. | Account No. and Name | 12/31/08 | 12/31/11 | per | • | Difference | Difference | Explanation |
| 1 | 601 Salaries & Wages - Employees | 11,880 | 18,852 | 1,697 | 20,549 | 8,669 | 72.97 % | Please see Note 1 below. |
| 2 | 603 Salaries & Wages - Officers, Etc. | (223) | 2,441 | 220 | 2,661 | 2,884 | n/a % | Please see Note 1 below. |
| | | | | | | | | |
| | | | | | | | | The \$459 adj. is a pro forma adjustment for 2012 & 2013 indexing. During a significant portion of the 2008 TY, UIF staff was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange/Seminole counites was increased in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF |
| 3 | 604 Employee Pensions & Benefits | 2,833 | 5,104 | 459 | 5,563 | 2,730 | | facilities, respond quickly to emergencies and provide adequate customer service. |
| 4 | 610 Purchased Water | 46,152 | 45,205 | (111) | 45,094 | (1,058) | (2.29) | |
| 5 | 615 Purchased Power | - | 1 | 2 | 3 | 3 | 100.00 % | Deminimus amount |
| 6 | 616 Fuel for Power Purchased | - | - | - | - | | | |
| 7 | 618 Chemicals | 24 | 206 | (206) | (0) | (24) | (101.21) % | |
| 8 | 620 Materials & Supplies | 3,162 | 1,021 | (21) | 1,000 | (2,162) | (68.37) % | |
| 9 | 631 Contractual Services - Engr. | - | 4 | - | 4 | 4 | 100.00 % | Deminimus amount |
| 10 | 632 Contractual Services - Acct. | 304 | 431 | (15) | 416 | 112 | 36.88 % | Deminimus amount |
| 11 | 633 Contractual Services - Legal | 570 | 99 | (1) | 98 | (472) | (82.89) % | |
| 12 | 634 Contractual Services - Mgmt. Fees | - | - | - | - | | % | |
| 13 | 635 Contractual Services - Testing | 2,888 | 1,013 | 450 | 1,463 | (1,425) | (49.35) % | |
| 14 | 636 Contractual Services - Other | 1,439 | 2,417 | (21) | 2,396 | 957 | 66.48 % | Increase in cost of testing/repairing backflow preventers and master meters; varies from year to year. |
| 15 | 641 Rental of Building/Real Prop. | - | 33 | (1) | 32 | 32 | 100.00 | Deminimus amount |
| 16 | 642 Rental of Equipment | - | 1 | 70 | 71 | 71 | 100.00 % | Deminimus amount |
| 47 | CEO T | 4 400 | 2.147 | | 0.447 | 004 | 04.00 N | Not offer the language in first prime about the section of the section to first order to be a section of the se |
| | 650 Transportation Expenses 656 Insurance - Vehicle | 1,163 | 2,147 | - | 2,147 | 984 | 84.62 % | Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven |
| | | • | - | - | - | | | |
| | 657 Insurance - General Liability | - | - | - | • | | | |
| | 658 Insurance - Workman's Comp. | - | - | - | | | | |
| | 659 Insurance - Other | 2,388 | 2,551 | (119) | 2,432 | 44 | 1.83 % | |
| | 660 Advertising Expense | 2 | 12 | | 12 | . 10 | | Deminimus amount |
| | 666 Reg. Comm. Exp Rate Case Amort. | 2,406 | 63 | 7,027 | 7,090 | n/a | - % | |
| | 667 Reg. Comm. Exp Other | 584 | 18 | - | 18 | (566) | (96.84) % | |
| | 670 Bad Debt Expense | 3,549 | 5,098 | · | 5,098 | 1,549 | | Deminimus amount |
| | 675 Miscellaneous Expenses | 3,502 | 3,032 | 1,445 | 4,477 | 975 | | Yearly variance in cost of tools and equipment allocated to UIF facilities. |
| 27 | TOTAL | 82,623 | 89,748 | 10,875 | 100,623 | 13,316 | 16.60 % | |
| | Less: | | | | | | | |
| | 666 Reg. Comm. Exp Rate Case Amort. | (2,406) | (63) | (7,027) | (7,090) | n/a | n/a | Not subject to Index Benchmarking |
| 30 | TOTAL | 80,217 | 89,685 | 3,848 | 93,533 | 42 240 | 16.60 % | |
| 31 | IVIAL | 00,217 | 05,000 | J ₁ 048 | 93,033 | 13,316 | 10.00 % | |

Schedule: B-7 Page 2 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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 | (1) | (2) Prior TY | (3) Current TY | (4) TY Adj.'s | (5) Adjusted TY | (6) | (7) | (8) |
|---------|---|-------------------|-------------------|------------------|---------------------|--------------------|------------------|---|
| No. | | 12/31/08 | 12/31/11 | • | r B-5 | Difference | Difference | Explanation |
| 1 | Total Customers (ERC's) | 303.5 | | | 298.5 | (5) | (1.65) % | |
| 2 3 | Consumer Price Index - U | 210.228 | | | 225.672 | 15.444 | 7.35 % | |
| 4 5 | Benchmark Index: | Increase in Cust | omer FRC's | | ***** | 0.9835 | | |
| 6 | | Increase in CPI | | | - | 1.0735 | | |
| 8 | | | | | = | 1.0558 | | |
| 9 10 | Note 1 - In order to compare accounts 601&603 a | and 701&703, they | should be combl | ned for both Te | st Years because se | veral of the labor | sub-accounts are | e now grouped differently from the previous Test Year to better conform to the classification of accounts according the NARUC |
| | Chart of Accounts by not combining Salaries and | | | | | | | • |

| 12 | _ | | | | | | |
|--|---------------|---------------|-----------|-------------|------------|------------|--|
| 13 | TY 12/31/2008 | TY 12/31/2011 | TY Adj.'s | Adjusted TY | Difference | Difference | |
| 14 601 Salaries & Wages - Employees | 11,880 | 18,852 | 1,697 | 20,549 | 8,669 | 72.97% | See total below. |
| 15 603 Salaries & Wages - Officers, Etc. | (223) | 2,441 | 220 | 2,661 | 2,884 | n/a | See total below. |
| 16 Total | 11,657 | 21,293 | 1,917 | 23,210 | 11,553 | 99.11% | \$1,697 and \$220 adj. are pro formas for 2012 & 2013 indexing. See explanation in Line 3 above. |
| 17 | | | | | | | |

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120208-WS Schedule Year Ended: December 31, 2011

Page 1 of 1 Preparer: Sharon Wiorek

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) | (2) | (3) | (4) | (5) |
|-------------|----------------------------|--|--------|---|
| Line No. | Type of Service | Consultants | Amount | Description of Work Performed |
| 1 | Computer Maintenance | Ashwood Computer Co., Inc; AT&T Bornger Corp.; Cardmember Service; CDW Computer Centers, Inc.; Comcast; Corvallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP, New Edge Networds, Inc.; Oracle America, Inc.; Pastec; QAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies | 1,558 | Maintenance of all company servers |
| 2 | Computer Amort & Prog Cost | Cardmember Service; Frontier; | (1 |) Program Costs |
| 3 | Internet Supplier | Acceleration, AT&T Atlantic Broadband; Brighthouse, Cardmember Service, Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Greet Basin Internet Services, Inc.; McNabb Telephone Co.; Ne discount; Nertinto; New Edge Networds Inc.; Northland Cable Co.; Pastec; TB Wireless Com; Verizon; Zito Media L.P | 262 | Internet Services |
| 4 | Audit Fees | Pricewaterhousecoopers LLP | 276 | Audit Services |
| 5 | Employment Finders Fees | Finders Fee | 43 | Permanent Employment Staffing |
| 6 | Engineering Fees | CPH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveving, Inc. | 4 | Engineering Services which help facilitate Wastewater Treatment Plant operating permits. |
| 7 | Legal Fees | Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP, Haynesworth Sinkler Boyd, PA; Howard & Howard; Hurtermadean; King & Spaiding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP, Norton & Wood LLP, Rose, Sundstrom & Bentley; Sanford Law Office, P.L.C.; Schein, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP, Willoughby & Hoefer, PA; Winston & Strawn | 99 | Various Legal issues. |
| 8 | Payroll Services | Automatic Data Processing, Inc.; Paychex; Progressive Office Equipment | 114 | Payroll Services |
| 9 | Tax Return | Pricewaterhousecoopers LLP | 155 | Tax Return review |
| 10 | Temporary Employment Fee | Manpower; Office Team; Robert Half International, Inc | 85 | Temporary Employment Services |
| 11 | Test - Water | Tri-Tech Laboratories, Inc.; Flowers Chemical Labs, Inc. | 705 | facilities end product. |
| 12 | Test-Safe Water Drinking | Flowers Chemical Labs, Inc. | 308 | Laboratory analysis for regulatory required testing of facilities end product. |
| 13 | Test - Sewer | | 0 | Laboratory analysis for regulatory required testing of facilities end product. |
| 14 | Other Outside Services | B.H., Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; CSC Corporation Service Company, Dularto, Carlos, Fisc Solutions, Granite/Fisc Static; Infosend, Inc.; McCorkle Court Reporters, Inc.; Mogar Mariac; Northern Printing Network, Inc.; Paralee Company, Inc.; Surstrine State One Call of FL. | 355 | Other Outside Services |

Total

\$ 3,983

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

53 Average Rate Case to be included in Working Capital

Schedule: B-10 Page 1 of 1 Preparer: Sharon Wiorek

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) |
|------------|---|-----------------------------------|---------------------------------------|----------------|------------------------|--|
| | -1 | | | | Total Estimate | |
| ine Vo. | Firm or Vendor Name | Counsel, Consultant or Witness | Hourly Rate Per Person | Hours | of Charges by Firm | Type of Service Rendered |
| | Milian, Swain & Associates | Deborah Swain | 200.00 | 120 | | |
| 1 2 | Milian, Swain & Associates | Cynthia Yapp | 150.00 | 172 | | Assist w/MFRs, Data Requests and Recommendations Review. Assist w/MFRs and Reconciliation to Annual Reports for all counties |
| 3 | Milian, Swain & Associates | Maria Bravo | 150.00 | 1,300 | | Assist w/MFRs, Data Requests, Audit and Recommendations Review. |
| 4 | Milian, Swain & Associates | Karl Holzenberg | 150.00 | 65 | · · | Assist with Reconciliation of MFRs to Annual Reports for all counties |
| 5 | Rose, Sundstrom & Bentley, LLP | Martin Friedman | 350.00 | 315 | | Legal Fees |
| 6 | Rose, Sundstrom & Bentley, LLP | n/a | 330.00 | 313 | • | · · |
| 7 | M&R Consultants | Frank Seidman | 150.00 | 112 | | Various Expenses (travel, photocopies, phone calls) associated with legal fee |
| 8 | Public Service Commission | riank Seulian | n/a | | | U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation |
| - | | In-house Staff | rva | n/a 2.507 | | Filing Fee |
| 9 | Water Service Corp. | In-nouse Start | -1- | 3,587 | | Assist w/MFRs, data requests, audit facilitation |
| 10 | Water Service Corp. | | n/a | n/a | | Customer notices, postage |
| 11 | Water Service Corp. | | n/a | n/a | | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 12 | Water Service Corp. | | n/a | n/a | | Temp Services |
| 13 | Water Service Corp. | | n/a | n/a | 12,000 | Fed Ex & other misc. |
| 14 | | | | | | • |
| 15 | ent and the | | | | \$ 578,071 | • |
| 16 | Estimate Through | | | | | |
| 17 18 | (w) DAA | | | | | |
| 19 | [x] PAA | | | | | |
| 20 | [] Commission Hearing | | | | | |
| 21 | Amortization Period 4 Years | | | | | |
| 22 | Explanation if different from Section 3 | 367 0816 Florida | | | | |
| 23 | explanation is different from Section 2 | 307.0B10, 1 1011GB | | | | |
| 24 | | | (A) | (B) | (C) | |
| 25 | Amortization of Rate Case Expense: | | Water | Wastewater | | |
| 26 | Total Projected Rate Case Expense | | 417,514 | 160,557 | 578,071 | • |
| 27 | Annual Amortization - All UIF Systems | 1 | \$ 104,378 | \$ 40,139 | \$ 144,518 | |
| 28 | | | · · · · · · · · · · · · · · · · · · · | | | 1 |
| 29 | Annual Amortization - Orange Count | y | \$ 4,628 | \$ - | \$ 4,628 | • |
| 30 | | | | | ····· | • |
| 31 | Method of allocation between UIF sys | stems (based on ERC cour | t 12/31/11): | | | |
| 32 | Total Customers - UIF | , | 6,731.70 | 2,588.70 | 9,320.40 | |
| 33 | Total Customers - County | | 298.5 | - | 298.5 | |
| 34 | Percentage of Customers | | 4.43% | 0.00% | 6 3.20% | |
| 35 | | | | | | |
| 36 | Method of allocation for the County b | etween water and waste | | on ERC count 1 | | |
| 37 | Total Customer - County | | 298.5 | • | 298.5 | |
| 38 | Percentage of Customers | | 100.00% | 0.00% | 100.00% | |
| 39 | | | | | | |
| 40 | *Charges are calculated based on the | total amount of estimate | d charges for t | he entire comp | pany and allocated amo | ng the five counties based on their ERCs. See chart below. |
| 41 | | | | | 1 | 1 |
| 42 | | County | Water | Wastewater | Total ERCs | |
| 43 | | Marion | 527.6 | 76.2 | | |
| 44 | | Orange | 298.5 | 4 4 7 7 7 | 298.5 | |
| 45 | | Pasco | 2,883.0 | 1,137.0 | | |
| 46 | | Pinellas | 430.1 | 4 070 - | 430.1 | |
| 47 | | Seminole | 2,592.5 | 1,375.5 | | |
| 48 | | TOTAL | 6,731.7 | 2,588.7 | 9,320.4 | J |
| 49 50 | | | | | | |
| | | | | | | |
| 51 | Beginning Rate Case Expense | | | | \$ - | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-11

Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Period | Budget Amount | Term of Amort. | Test Year Amortization |
|-------------|------------------|-----------|------------------|-------------------|---------------------------|
| 1 | TANK MAINT (WTR) | As needed | 2,810 | 5 years | 90.85 |

Utilities, Inc. of Florida; Orange County Company:

Docket No.: Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

Schedule B-12 Page 1 of 13

Preparer: Erin Aquilino

| Utilities, Inc. of Florida Orange County Allocation Percentage | |
|--|--|
| (8) | |

| | | | (1) | (2) | (3) | (4) | (5) | (6) | <i>(</i> 7) - | (8) | |
|-------------|-----------------------------------|--|-----------------------------|-----------------------|------------------|-------------------------|-----------------------------|-----------------------|---------------------------|------------------|----------------|
| | | | (-) | (-) | (-, | (7) | ., | | h Ending January 31, 2011 | | |
| | | | | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | 100.00% | 0.00% |
| Line No. | Acct. No. | Description | of Florida Orange County | Companies/ Systems | Total | of Allocation Method | of Florida Orange County | Companies/ Systems | Total | 100.00% Water | 0.00% Sewer |
| .,,,, | 110. | D too phon | orange county | | | | | | | | |
| 1 2 | Water Service Corp. Alloca 403 | | 0,11% | 99.89% | 100.00% | ERC | \$292 | 255,765 | \$256.058 | 292 | |
| 3 | 408 | Depreciation Expense Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$88 | 78,702 | \$78,790 | 88 | |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0,00% | 0.00% | ERC | \$0 | 70,702 | \$0 | - | |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 6 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | _ | |
| 7 | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 8 | 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$2) | (2,026) | (\$2,028) | (2) | |
| 9 | 601/603/701/703 | Salaries | 0.13% | 99.87% | 100.00% | ERC | \$478 | 355,076 | \$355,555 | 478 | |
| 10 | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$333 | 297,339 | \$297,672 | 333 | |
| 11 | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$111 \$0 | 99,004 | \$99,115 \$0 | 111 | |
| 12 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% 99.89% | 0.00% 100.00% | ERC ERC | \$0 \$40 | 35.836 | \$35,876 | 40 | |
| 13 14 | 632/732 633/733 | Contractual Services - Accounting Contractual Services - Lega | 0.11% 0.00% | 99.89% 0.00% | 0.00% | ERC | \$40 \$0 | 33,830 | \$33,876 \$0 | 40 | |
| 15 | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$216 | 187,772 | \$187.989 | 216 | |
| 16 | 641/741 | Rental of Building/Real Property | 0.00% | 0.00% | 0.00% | ERC | \$0 | 107,772 | \$0 | 210 | |
| 17 | 650/750 | Transportation Expenses | 0.11% | 99.89% | 100.00% | ERC | \$0 | 418 | \$418 | 0 | |
| 18 | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$200 | 178,576 | \$178,776 | 200 | |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 20 | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | SI | 596 | \$596 | 1 | |
| 21 | 675/775 | Miscellaneous Expenses | 0.11% | 99.89% | 100,00% | ERC | \$132 | 116,418 | \$116,550 | 132 | |
| 22 | | •• | | | | | \$1,890 | \$1,603,476 | \$1,605,366 | 1,890 | |
| 23 | | | | | | | | | | | |
| 24 | Water Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$ 59 | 30,479 | \$30,538 | 59 | |
| 27 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 28 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 29 | 650/750 | Transportation Expenses | 0.20% | 99.80% | 100,00% | ERC | \$0 | 46 | \$46 | 0 | |
| 30 | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$1 | 536 | \$537 | 1 | |
| 31 | | | | | | | \$ 60 | \$ 31,060 | \$ 31,120 | 60 | |
| 32 | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| 33 | CO. 1 (CD.) (BO.) (BO.) | | 0.228/ | 00.7707 | 100.000/ | EDG | 672 | 10.000 | 610.110 | 33 | |
| 34 | 601/603/701/703 | Salaries | 0.33% 0.00% | 99.67% | 100.00% | ERC | . \$33 | 10,080 | \$10,112 \$0 | 33 | |
| 35 36 | 604/704 618/718 | Employee Benefits Chemicals | 0.00% | 0.00% 0.00% | 0.00% 0.00% | ERC ERC | \$0 \$0 | • | \$0 \$0 | - | |
| 37 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 \$0 | : | |
| 38 | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 \$0 | | |
| 39 | 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100.00% | ERC | \$231 | 70,769 | \$71.000 | 231 | |
| 40 | 0131113 | Miscerialicous Expenses | 0,5574 | 77.0774 | 100.0074 | Lite | \$ 264 | \$ 80.849 | \$ 81,112 | 264 | |
| 41 | Water Service Corp. Alloca | ted State Expenses | | | | | | | - | | |
| 42 | | | | | | | | | | | |
| 43 | 403 | Depreciation Expenses | 0.59% | 99.41% | 100.00% | ERC | \$111 | \$18,762 | \$18,873 | 111 | |
| 44 | 408 | Taxes Other than Income | 0.49% | 99,51% | 100.00% | ERC | \$176 | \$35,717 | \$35,893 | 176 | |
| 45 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 46 | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 47 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 48 | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| 49 | 620/720 | Materials and Supplies | 0.54% | 99.46% | 100.00% | ERC | \$1 | \$236 | \$237 | 1 | |
| 50 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 51 | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 52 | 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 53 54 | 642/742 650/750 | Rental of Equipment | 0.00% 0.49% | 0.00% | 0.00% 100.00% | ERC | \$0 \$171 | \$0 \$34,786 | \$0 \$34,957 | 171 | |
| 55 | 666/766 | Transportation Expense Regulatory Commission Exp - Amon | 0.49% | 99.51% 99.51% | 100.00% | ERC ERC | \$171 \$5 | \$34,786 \$1,068 | \$34,937 \$1,074 | 5 | |
| 56 | 667/767 | Reg. Commission Exp Other | 0.49% | 0.00% | 0.00% | ERC | \$0 | \$1,008 | \$1,074 \$0 | | |
| 57 | 675/775 | Miscellaneous Expenses | 0.49% | 99.51% | 100.00% | ERC | \$59 | \$11,920 | \$0 \$11,979 | 59 | |
| 58 | U/3///3 | Missellations Expenses | U.7.776 | 22.3170 | 100.0074 | LINC | \$ 524 | \$ 102,488 | \$103,012 | 524 | |
| 59 | | | | | | | 324 | 4 .02,400 | | | |
| 60 | Water Service Corp. Alloca | ted III Expense: | | | | | | | | | |
| 61 | mer see tree Corp. Attoor | THE V- HOWING | | | | | | | | | |
| | | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | _ | |
| 62 | 427 | interest expense | | | | | | <u>s</u> - | \$0 | | |

Company: Utilities, Inc. of Florida; Orange County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

iorida Fuoric Service Comunission

Schedule B-12 Page 2 of 13

Preparer: Erin Aquilinc

| Utilities, Inc. of Florida |
|----------------------------|
| Orange County |
| Allocation Percentage |
| |

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----|----------------------------|---|-----------------|-------------------|--------------------|-----------------------|-----------------|--------------------------------------|-------------------------|----------|-----|
| | | | Allana | ntion Percentages | | | | Historical Mont Amounts Allocated | Ending February 28, 201 | <u> </u> | |
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ne | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | <u> </u> | 100.00% | 0.0 |
| | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Se |
| | Water Service Corp. Alloca | ited Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.12% | 99,88% | 100.00% | ERC | \$295 | 255,862 | \$256,158 | 295 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$78 | 69,186 | \$69,264 | 78 | |
| | 410.1 410.11 | Def Income Taxes - Federa Def Income Taxes - State | 0.00% 0.00% | 0.00% 0.00% | 0.00% 0.00% | ERC ERC | \$0 \$0 | - | \$0 \$0 | - | |
| | 410.11 | Interest and Dividend Income | 0.00% | 0.00% | 0,00% | ERC | \$0 | | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$3) | (2,296) | (\$2,298) | (3) | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC | \$ 469 | 337,303 | \$337,772 | 469 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$328 | 290,309 | \$290,638 | 328 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$74 \$0 | 66,173 | \$66,248 \$0 | 74 | |
| | 631/731 632/732 | Contractual Services - Engineering Contractual Services - Accounting | 0.00% 0.11% | 0.00% 99.89% | 0.00% 100.00% | ERC ERC | \$0 \$26 | 22,851 | \$22,876 | 26 | |
| | 633/733 | Contractual Services - Accounting | 0.11% | 99,89% | 100.00% | ERC | \$1 | 446 | \$22,876 \$446 | 1 | |
| | 636/736 | Contractual Services - Dega Contractual Services - Other | 0.11% | 99.88% | 100.00% | ERC | \$218 | 184,055 | \$184,273 | 218 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,497 | \$2,500 | 3 | |
| | 650/750 | Transportation Expenses | 0.11% | 99.89% | 100.00% | ERC | \$1 | 578 | \$578 | 1 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100,00% | ERC | \$184 | 162,467 | \$162,651 | 184 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | : | |
| | 670/770 | Bad Debt Expense | 0.11% 0.12% | 99.89% 99.88% | 100.00% 100.00% | ERC ERC | \$1 \$197 | 1,080 166,113 | \$1,081 \$166,309 | 1 197 | |
| | 675/775 | Miscellaneous Expenses | 0.12% | 99.88% | 100.00% | ERC | \$1,871 | \$1,556,623 | \$1,558,495 | 1,871 | |
| | | | | | | | 31,671 | \$1,550,025 | \$1,550,455 | 1,071 | _ |
| | Water Service Corp. Alloca | ated RVP Expenses | | | | | | | | | |
| | THE DUTTING COLD, THINK | IIV III ENDUISE | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$60 | 30,478 | \$30,538 | 60 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$0 | 46 | \$46 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | s 60 | \$ 30,525 | \$ 30,584 | | |
| | W . 0 . 0 . 40 | | | | | | 2 90 | \$ 30,323 | \$ 30,384 | 60 | |
| | Water Service Corp. Alloca | ited Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100.00% | ERC | \$33 | 10,079 | \$10,112 | 33 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 675/775 | Transportation Expense | 0.00% 0.33% | 0.00% 99.67% | 0.00% 100.00% | ERC ERC | \$0 \$39 | 11.961 | \$0 \$12.000 | 39 | |
| | 0/3///3 | Miscellaneous Expenses | 0.3374 | 99.07% | 100,00% | ERC | S 73 | \$ 22,040 | \$ 22,112 | 73 | |
| | Water Service Corp. Alloca | ated State Expenses | | | | | , ,, | 3 12,040 | 3 22,112 | ,,, | _ |
| | THE COLLEGE COLD, TIMES | trea saite Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.60% | 99.40% | 100.00% | ERC | \$112 | \$18,761 | \$18,873 | 112 | |
| | 408 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC | \$132 | \$26,654 | \$26,786 | 132 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 601/603/701/703 | Salaries | 0.50% | 99.50% | 100.00% | ERC | (\$1) | (\$157) | (\$157) | (1) | |
| | 604/704 615/715 | Employee Benefits Purchased Power | 0.00% 0.00% | 0.00% 0.00% | 0.00% 0.00% | ERC ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | • | |
| | 620/720 | Materials and Supplies | 0.49% | 99.51% | 100.00% | ERC | \$0 \$2 | \$346 | \$348 | 2 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | \$0 | \$0 | - | |
| | 633/733 | Contractual Services - Lega. | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.49% | 99.51% | 100.00% | ERC | \$4 | \$830 | \$834 | 4 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 650/750 | Transportation Expense | 0.49% | 99.51% | 100.00% | ERC | \$148 | \$29,709 | \$29,856 | 148 | |
| | 666/766 | Regulatory Commission Exp - Amor | 0.49% | 99.51% | 100.00% | ERC | \$5 | \$1,068 | \$1,074 | 5 | |
| | 667/767 | Reg. Commission Exp Other | 0.49% | 99.51% | 100.00% | ERC | \$1 \$24 | \$174 \$6.902 | \$175 \$6,835 | 1 34 | |
| | 675/775 | Miscellaneous Expenses | 0.49% | 99.51% | 100.00% | ERC | \$34 \$ 437 | \$6,802 \$ 84,187 | \$6,835 \$84,624 | 437 | |
| | | | | | | | 437 | J 54,107 | 907,027 | 721 | _ |
| | Water Service Corp. Alloca | ited UI Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | <u> </u> | |
| | | | | | | | S - | | \$0 | - | |

Company: Utilities, Inc. of Florida;
Docket No.:
Schedule Year Ended: December 31, 2011 Utilities, Inc. of Florida; Orange County

Interim [] Final [x]

Historical [x] Projected []

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

64 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.

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Preparer: Erin Aquilinc

| | | | (1) | (3) | (2) | 45 | (5) | (6) | (7) | (8) | |
|----|--|--|--|--|--|--|--|--|---|---|------|
| | | | (1) | (2) | (3) | (4) | (3) | | | | |
| | | | A11 | ition Percentages | | | | Historical Mon Amounts Allocated | th Ending March 31, 2011 | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ne | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
|). | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Sew |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.12% | 99.88% | 100.00% | ERC | \$293 | 252,468 | \$252,762 | 293 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$98 | 86,558 | \$86,656 | 98 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 427 | Interest Expense | 22.11% | 77.89% | 100.00% | ERC | \$101 | 355 | \$456 | 101 | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100,00% | ERC | \$503 | 349,152 | \$349,655 | 503 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$431 | 379,348 | \$379,780 | 431 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$74 | 64,980 | \$65,054 | 74 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | * | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$33 | 29,343 | \$29,376 | 33 | |
| | 633/733 | Contractual Services - Lega | 0.11% | 99.89% | 100.00% | ERC | \$1 | 632 | \$633 | 1 | |
| | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$214 | 182,115 | \$182,329 | 214 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$6 | 4,994 | \$5,000 | 6 | |
| | 650/750 | Transportation Expenses | 0.12% | 99.88% | 100.00% | ERC | \$0 | 141 | \$142 | 0 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100,00% | ERC | \$225 | 197,629 | \$197,854 | 225 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0,00% | 0.00% | ERC | \$0 | | 02 | | |
| | 670/770 | Bad Debt Expense | 0.11% | 99,89% | 100.00% | ERC | \$2 | 1,990 | \$1,993 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.13% | 99.87% | 100.00% | ERC | \$228 | 181,394 | \$181,622 | 228 | |
| | | | | | | | \$2,210 | \$1,731,100 | \$1,733,310 | 2,210 | _ |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$60 | 30,478 | \$30,538 | 60 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.20% | 99.80% | 100.00% | ERC | \$2 | 814 | \$816 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | <u> </u> | |
| | | | | | | | \$ 61 | \$ 31,293 | \$ 31,354 | 61 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100.00% | ERC | \$33 | 10,079 | \$10,112 | 33 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 620/720 | Materials and Supplies | 0.31% | 99.69% | 100.00% | ERC | \$0 | 23 | \$23 | 0 | |
| | 650/750 | Transportation Expense | 0.27% | 99.73% | 100.00% | ERC | \$0 | 7 | \$7 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.33% | 99,67% | 100.00% | ERC | (\$25) | (7,675) | (\$7,700) | | |
| | | | | | | | | | | (25) | |
| | | | | | | | \$ 8 | \$ 2,435 | \$ 2,443 | (25) | |
| | Water Service Corp. Alloca | ited State Expenses | | | | | | | \$ 2,443 | | |
| | Water Service Corp. Alloca | | | | | | \$ 8 | \$ 2,435 | | 8 | |
| | 403 | Depreciation Expenses | 0.63% | 99.37% | 100,00% | ERC | \$ 8 \$129 | \$ 2,435 \$20,365 | \$20,494 | 129 | |
| | 403 408 | | 0.50% | 99,50% | 100.00% | ERC | \$ 8 \$129 \$119 | \$ 2,435 \$20,365 \$23,808 | \$20,494 \$23,927 | 129 119 | |
| | 403 408 414 | Depreciation Expenses Taxes Other than Income Taxes Other than Income | 0.50% 0.50% | 99,50% 99,50% | 100.00% 100.00% | ERC ERC | \$ 8 \$129 \$119 (\$22) | \$ 2,435 \$20,365 \$23,808 (\$4,386) | \$20,494 \$23,927 (\$4,408) | 129 119 (22) | |
| | 403 408 | Depreciation Expenses Taxes Other than Income | 0.50% | 99,50% | 100.00% 100.00% 100.00% | ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$56) | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) | \$20,494 \$23,927 (\$4,408) (\$1,122) | 129 119 | |
| | 403 408 414 | Depreciation Expenses Taxes Other than Income Taxes Other than Income | 0.50% 0.50% | 99,50% 99,50% | 100.00% 100.00% 100.00% 0,00% | ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 | \$20,494 \$23,927 (\$4,408) (\$1,122) | 129 119 (22) | |
| | 403 408 414 601/603/701/703 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries | 0.50% 0.50% 0.50% 0.00% 0.00% | 99,50% 99,50% 99,50% 0,00% 0,00% | 100.00% 100.00% 100.00% 0,00% 0,00% | ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits | 0.50% 0.50% 0.50% 0.00% | 99,50% 99,50% 99,50% 0,00% | 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$61 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power | 0.50% 0.50% 0.50% 0.00% 0.00% | 99,50% 99,50% 99,50% 0,00% 0,00% | 100.00% 100.00% 100.00% 0,00% 0,00% | ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies | 0.50% 0.50% 0.50% 0.00% 0.00% 0.50% | 99,50% 99,50% 99,50% 0,00% 0,00% 99,50% | 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$61 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering | 0.50% · 0.50% 0.50% 0.00% 0.00% 0.00% 0.00% | 99,50% 99,50% 99,50% 0,00% 0,00% 99,50% 0,00% | 100,00% 100,00% 100,00% 0,00% 0,00% 100,00% 0,00% | ERC ERC ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$3 \$0 \$2 \$1 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Suppliea Contractual Services - Engineering Contractual Services - Lega | 0.50% 0.50% 0.50% 0.00% 0.00% 0.50% 0.00% 0.50% | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% | 100.00% 100.00% 100.00% 0,00% 0,00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$3 \$3 \$0 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$614 \$0 \$473 \$115 | 129 119 (22) (6) 3 3 | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other | 0.50% 0.50% 0.50% 0.00% 0.00% 0.50% 0.50% | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% | 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$3 \$0 \$2 \$1 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 \$115 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 | 129 119 (22) (6) - - 3 - 2 | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment | 0.50% 0.50% 0.50% 0.00% 0.00% 0.50% 0.50% 0.50% 0.50% | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 0.00% | 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 \$0 \$2 \$1 \$2 \$1 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 \$115 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$614 \$0 \$473 \$115 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense | 0.50% 0.50% 0.50% 0.00% 0.00% 0.00% 0.50% 0.50% 0.50% 0.50% | 99,50% 99,50% 99,50% 0.00% 0.00% 99,50% 0.00% 99,50% 99,50% 99,50% | 100.00% 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 \$0 \$2 \$1 \$0 \$1 \$163 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 \$115 \$0 \$3 \$3 \$3 \$4,386 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 | 129 119 (22) (6) - - 3 - 2 1 | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Powes Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 0.50% 0.50% 0.00% 0.00% 0.00% 0.00% 0.00% 0.50% 0.50% 0.00% 0.50% 0.50% | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 0.00% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$1 \$1 \$0 \$163 \$163 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 | 129 119 (22) (6) - - 3 - 2 1 | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Othe Rental of Equipment Transportation Expense Regulatory Commission Exp - Amore | 0.50% (0. | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$6) \$0 \$0 \$3 \$0 \$2 \$1 \$163 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 \$0 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 | 129 119 (22) (6) | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Powes Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 0.50% (0. | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$2 \$1 \$1 \$0 \$163 \$5 \$5 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 \$0 \$8,088 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 \$8,129 | 129 119 (22) (6) - - 3 - 2 1 - 163 5 - | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Under Contractual Services - Under Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.50% (0. | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$2 \$1 \$1 \$0 \$163 \$5 \$5 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 \$0 \$8,088 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 \$8,129 | 129 119 (22) (6) - - 3 - 2 1 - 163 5 - | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Under Contractual Services - Under Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.50% (0. | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$2 \$1 \$1 \$0 \$163 \$5 \$5 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 \$0 \$8,088 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 \$8,129 | 129 119 (22) (6) - - 3 - 2 1 - 163 5 - | |
| | 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 | Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Under Contractual Services - Under Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.50% (0. | 99.50% 99.50% 99.50% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% 99.50% | 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 8 \$129 \$119 (\$22) (\$60) \$0 \$0 \$2 \$1 \$1 \$0 \$163 \$5 \$5 \$5 | \$ 2,435 \$20,365 \$23,808 (\$4,386) (\$1,116) \$0 \$0 \$611 \$0 \$470 \$115 \$0 \$32,591 \$1,068 \$0 \$8,088 | \$20,494 \$23,927 (\$4,408) (\$1,122) \$0 \$0 \$614 \$0 \$473 \$115 \$0 \$32,754 \$1,074 \$8,129 | 129 119 (22) (6) - - 3 - 2 1 - 163 5 - | |

Company: Utilities, Inc. of Florida; Orange County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

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

Schedule B-12 Page 4 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Orange County
Allocation Percentage (8)

| | | Alloc | ation Percentages | | | | Amounts Allocated | h Ending April 30, 2011 | | |
|----------------------------------|---|-----------------|-------------------|---------|-----------------------|-----------------|-------------------|-------------------------|------------|---|
| G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0 |
| No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | 5 |
| | | | | | | | | | | |
| Vater Service Corp. Alloc 403 | | 0.12% | 99.88% | 100.00% | ERC | \$296 | 255,655 | \$255,950 | 296 | |
| 408 | Taxes Other than Income | 0.11% | 99.89% | 100,00% | ERC | \$80 | 71,013 | \$71,093 | 80 | |
| 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 410.11 | Def Income Taxes - Petera Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | _ | |
| | | 0.00% | 100.00% | 100.00% | ERC | \$0 | (3) | (\$3) | | |
| 419 | Interest and Dividend Income | | | | | \$0 \$0 | (3) | (33) \$0 | - | |
| 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | | | | - | |
| 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$2) | (1,758) | (\$1,760) | (2) | |
| 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC | \$585 | 414,527 | \$415,112 | 585 | |
| 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$285 | 251,399 | \$251,684 | 285 | |
| 620/720 | Materials and Supplies | 0.11% | 99.89% | 100,00% | ERC | \$86 | 75,800 | \$75,886 | 86 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$33 | 29,343 | \$29,376 | 33 | |
| 633/733 | Contractual Services - Lega | 0.11% | 99.89% | 100.00% | ERC | \$12 | 10,255 | \$10,267 | 12 | |
| 636/736 | Contractual Services - Other | 0.11% | 99.89% | 100.00% | ERC | \$192 | 166,717 | \$166,909 | 192 | |
| 641/741 | Rental of Building/Real Property | 0.00% | 0.00% | 0.00% | ERC | \$0 | , | 02 | | |
| 650/750 | | 0.12% | 99.88% | 100.00% | ERC | \$0 | 230 | \$231 | 0 | |
| | Transportation Expenses | | 99.88% | 100.00% | ERC | \$0 \$207 | 182,682 | \$182,889 | 207 | |
| 659/759 | Other Insurance | 0.11% | | | | | 182,082 | | 207 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | : | |
| 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$4 | 3,311 | \$3,315 | 4 | |
| 675/775 | Miscellaneous Expenses | 0.12% | 99.88% | 100.00% | ERC | \$144 | 124,708 | \$124,852 | 144 | |
| | | | | | | \$1,922 | \$1,583,879 | \$1,585,800 | 1,922 | |
| Water Service Corp. Alloc | rated PVP Evnances | | | | | | | | | |
| Water Service Corp. Attox | ated K V F Expense: | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$64 | 32,559 | \$32,623 | 64 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$I | 335 | \$336 | 1 | |
| 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 0/3///3 | wiscenaneous Expenses | 0,0070 | 0.0074 | 0.0076 | LIC | \$ 64 | \$ 32,895 | \$ 32,959 | 64 | |
| Water Service Corp. Allox | cated Regional Expenses | | | | | <u></u> | | | | |
| | | 0.220/ | 00.4704 | 100.00% | ERC | \$34 | 10,381 | \$10,416 | 34 | |
| 601/603/701/703 | Salaries | 0.33% | 99.67% | | | | | | | |
| 604/704 | Employee Benefits | 0.33% | 99.67% | 100.00% | ERC | \$1 | 190 | \$191 | ì | |
| 618/718 | | 0.00% | 0,00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100.00% | ERC | (\$24) | (7,276) | (\$7,300) | (24) | |
| | | | | | | \$ 11 | \$ 3,296 | \$ 3,307 | 11 | |
| Water Service Corp. Alloc | cated State Expenses | | | | | | | | | |
| 403 | Depreciation Expenses | 0,60% | 99.40% | 100.00% | ERC | \$113 | \$18,795 | \$18,908 | 113 | |
| 408 | Taxes Other than Income | 0.50% | 99.50% | 100,00% | ERC | \$94 | \$18,924 | \$19,018 | 94 | |
| 414 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 601/603/701/703 | Salaries | 0.50% | 99.50% | 100.00% | ERC | \$3 | \$559 | \$561 | 3 | |
| 604/704 | Employee Benefits | 0.50% | 99.50% | 100.00% | ERC | \$1 | \$124 | \$125 | ĩ | |
| 615/715 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | | 0.49% | 99.51% | 100.00% | ERC | \$0 \$2 | \$380 | \$382 | 2 | |
| 620/720 | Materials and Supplies | | | | | | | | 2 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 636/736 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| 642/742 | | 0.50% | 99.50% | 100.00% | ERC | \$2 | \$473 | \$475 | 2 | |
| 650/750 | Transportation Expense | 0.50% | 99.50% | 100.00% | ERC | \$192 | \$38,534 | \$38,726 | 192 | |
| 666/766 | Regulatory Commission Exp - Amor | 0.50% | 99.50% | 100,00% | ERC | \$5 | \$1,068 | \$1,074 | 5 | |
| 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 675/775 | Miscellaneous Expenses | 0.50% | 99.50% | 100.00% | ERC | \$65 | \$12,972 | \$13,037 | 65 | |
| 0.5,775 | | | - >.5070 | | | \$ 477 | \$ 91,829 | \$92,306 | 477 | |
| | antad III Europea | | | | | | | | | |
| Massa Cambridge Comment | cated O1 Expense: | | | | | | | | | |
| Water Service Corp. Allo | | | | | | | | | | |
| Water Service Corp. Allox 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | <u>-</u> _ | |

(3)

(4)

(5)

(6)

(7)

Company: Docket No.: Utilities, Inc. of Florida; Orange County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

Schedule B-12 Page 5 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | 1 |
|----|--|--|--|--|--|---|--|--|---|------------------------------|------|
| | | | (-7 | \- / | (-) | (., | (*) | | nth Ending May 31, 2011 | (-) | |
| | | | Alloca | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ıc | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
|) | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Sew |
| | Water Service Corp. Alloca | ited Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.12% | 99,88% | 100.00% | ERC | \$296 | 255,988 | \$256,284 | 296 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$63 | 55,315 | \$55,378 | 63 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 02 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 02 | | |
| | 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$2 | | (\$1,594) | (2) | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC | \$493 | | \$342,735 | 493 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$387 | | \$341,912 | . 387 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$86 | | \$75,457 | 86 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.12% | 99.88% | 100.00% | ERC | (\$0 | | (\$52) | (0) | |
| | 633/733 | Contractual Services - Lega | 0.11% | 99.89% | 100.00% | ERC | \$6 | | \$5,237 | 6 | |
| | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$235 | | \$194,206 | 235 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$6 | | \$5,000 | 6 | |
| | 650/750 | Transportation Expenses | 0.12% | 99.88% | 100.00% | ERC | \$0 | | \$113 | 0 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$239 | | \$211,478 | 239 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$2 | | \$2,108 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.12% | 99.88% | 100.00% | ERC | \$182 | | \$153,042 | 182 | |
| | | | | | | | \$1,994 | \$1,639,309 | \$1,641,303 | 1,994 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ited RVP Expense: | | | | | | | | | |
| | 601/603/701/703 | | 0.20% | 99.80% | 100.00% | ERC | \$57 | | *** | 57 | |
| | 604/704 | Salaries | 0.20% | | 100.00% | ERC ERC | | | \$29,122 | | |
| | 604/704 620/720 | Employee Benefits | 0.19% | 99.81% 0.00% | | ERC ERC | \$1 | | \$395 | 1 | |
| | | Materials and Supplies | | | 0.00% | | \$0 | | \$0 | • | |
| | 650/750 | Transportation Expenses | 0.20% | 99.80% | 100.00% | ERC ERC | \$0 | | \$104 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | EKC | \$2 | | \$1,250 | 2 | |
| | Water Camile - Co. | and Parional Frances | | | | | \$ 60 | \$ 30,811 | \$ 30,872 | 60 | |
| | Water Service Corp. Alloca | tted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100.00% | ERC | \$34 | 10,381 | \$10,416 | 34 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$10,410 | 34 | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100.00% | ERC | (\$73 | | (\$21,981) | (73) | |
| | 013,773 | Miscentificus Expenses | 0.5570 | >>.077 0 | 100.007 | LIC | \$. (38 | | \$ (11,565) | (38) | |
| | Water Service Corp. Alloca | stad State Evnences | | | | | . (30 | 7 3 (11,327) | 3 (11,505) | (36) | |
| | Water Service Corp. Alloca | ned State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.57% | 99.43% | 100.00% | ERC | \$145 | \$25,230 | \$25,375 | 145 | |
| | 408 | Taxes Other than Income | 0.50% | 99.50% | 100.00% | ERC | \$97 | | \$19,624 | 97 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | -\$0 | | \$19,024 | | |
| | 601/603/701/703 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | | Salaries | | | | | | | \$529 | 3 | |
| | | Salaries Employee Benefits | | 99.50% | 100.00% | ERC | | | | | |
| | 604/704 | Employee Benefits | 0.50% | 99.50% 0.00% | 100.00% 0.00% | ERC ERC | \$3 \$0 | | \$0 | - | |
| | 604/704 615/715 | Employee Benefits Purchased Power | | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 \$1.034 | - | |
| | 604/704 615/715 620/720 | Employee Benefits Purchased Power Materials and Supplies | 0.50% 0.00% | 0.00% 99,46% | 0.00% 100.00% | ERC ERC | \$0 \$6 | \$0 \$1,028 | \$1,034 | 6 | |
| | 604/704 615/715 | Employee Benefits Purchased Power | 0.50% 0.00% 0.54% | 0.00% | 0.00% | ERC | \$0 | \$0 \$1,028 \$0 | | - | |
| | 604/704 615/715 620/720 631/731 | Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering | 0.50% 0.00% 0.54% 0.00% | 0.00% 99,46% 0.00% | 0.00% 100.00% 0.00% | ERC ERC ERC | \$0 \$6 \$0 \$0 | \$0 \$1,028 \$0 \$0 | \$1,034 \$0 \$0 | - | |
| | 604/704 615/715 620/720 631/731 633/733 | Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega | 0.50% 0.00% 0.54% 0.00% 0.00% | 0.00% 99,46% 0.00% 0.00% | 0.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC | \$0 \$6 \$0 | \$0 \$1,028 \$0 \$0 \$229 | \$1,034 \$0 | 6 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% | 0.00% 99,46% 0.00% 0.00% 99,50% | 0.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$1 | \$0 \$1,028 \$0 \$0 \$229 | \$1,034 \$0 \$0 \$230 \$0 | 6 1 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 642/742 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineerin Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.00% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% | 0.00% 100.00% 0.00% 0.00% 100.00% 0.00% | ERC ERC ERC ERC ERC ERC | \$0 \$6 \$0 \$0 \$1 \$0 \$231 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 | 6 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Othe Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.00% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$0 \$0 \$1 \$0 \$231 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 | 6 - - 1 - 231 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineerin Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.00% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$0 \$0 \$1 \$0 \$231 \$5 \$1 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 \$282 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 \$284 | - 6 - 1 231 5 | |
| | 604704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp - Other | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.60% 0.50% 0.50% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.51% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$0 \$0 \$1 \$0 \$231 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 \$282 \$10,382 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 | 231 5 1 5 | |
| | 604704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp - Other | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.60% 0.50% 0.50% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.51% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$0 \$1 \$0 \$233 \$3 \$1 \$32 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 \$282 \$10,382 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 \$284 \$10,433 | - 6 - 1 231 5 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp - Other Miscellancous Expenses | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.60% 0.50% 0.50% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.51% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$0 \$1 \$0 \$233 \$3 \$1 \$32 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 \$282 \$10,382 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 \$284 \$10,433 | 231 5 1 5 | |
| | 604704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp - Other Miscellancous Expenses | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.60% 0.50% 0.50% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.51% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$0 \$1 \$0 \$233 \$3 \$1 \$32 | \$0 \$1,028 \$0 \$0 \$229 \$0 \$46,315 \$1,068 \$282 \$10,382 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 \$284 \$10,433 | 231 5 1 5 | |
| | 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 | Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp - Other Miscellancous Expenses | 0.50% 0.00% 0.54% 0.00% 0.00% 0.50% 0.60% 0.50% 0.50% 0.50% | 0.00% 99.46% 0.00% 0.00% 99.50% 0.00% 99.50% 99.50% 99.51% | 0.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$0 \$0 \$1 \$0 \$233 \$3 \$1 \$32 | \$0 \$0 \$0 \$229 \$0 \$44,315 \$1,068 \$282 \$10,382 \$104,587 | \$1,034 \$0 \$0 \$230 \$0 \$46,546 \$1,074 \$284 \$10,433 | 231 5 1 5 | |

Utilities, Inc. of Florida; Orange County Company: Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected []

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

Schedule B-12 Page 6 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |) |
|---|----------------------------|--|-----------------|------------------|--------------------|-------------------------|-----------------------------|-----------------------|-------------------------|-----------|-----|
| | | | | | | | | | th Ending June 30, 2011 | | |
| | | | | tion Percentages | | | | Amounts Ailocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | 100.00% | 0.0 |
| | Acct. | D | of Florida | Companies/ | Total | of Allocation Method | of Florida Orange County | Companies/ Systems | Total | Water | Se |
| _ | No. | Description | Orange County | Systems | Iotai | Method | Orange County | Systems | Total | Water | |
| | Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.12% | 99.88% | 100.00% | ERC | \$296 | 255,689 | \$255,985 | 296 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$65 | 56,939 | \$57,004 | 65 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 100.00% | 100,00% | ERC | \$0 | (1) | (\$1) | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 427 | Interest Expense | -3.41% | 103.41% | 100.00% | ERC | \$96 | (2,902) | (\$2,807) | 96 | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC | \$509 | 355,397 | \$355,906 | 509 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$379 | 334,684 | \$335,063 | 379 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$68 | 60,147 | \$ 60,216 | 68 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$38 | 33,139 | \$ 33,176 | 38 | |
| | 633/ 7 33 | Contractual Services - Legal | 0.11% | 99.89% | 100.00% | ERC | \$5 | 4,160 | \$4,165 | . 5 | |
| | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$166 | 136,420 | \$136,585 | 166 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,497 | \$2,500 | 3 | |
| | 650/750 | Transportation Expenses | 0.12% | 99,88% | 100.00% | ERC | \$0 | 56 | \$56 | 0 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$218 | | \$192,581 | 218 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.11% | 99.89% | 100.00% | ERC | \$1 | 570 | \$571 | | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$4 | 3,628 | \$3,632 | 4 | |
| | 675/775 | Miscellaneous Expenses | 0.11% | 99.89% | 100.00% | ERC | \$195 | | \$172,038 | 195 | |
| | | | | | | | \$2,041 | \$1,604,629 | \$1,606,670 | 2,041 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ited RVP Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$52 | | \$26,791 | 52 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.18% | 99.82% | 100.00% | ERC | \$0 | | \$55 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$2 | | \$1,043 | 2 | |
| | | | | | | | \$ 54 | \$ 27,834 | \$ 27,889 | 54 | |
| | Water Service Corp. Alloca | ated Regional Expenses | | | | | | | | | |
| | | | | | | | \$34 | 10.381 | \$10,416 | 34 | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100.00% | ERC | | | \$10,416 | 34 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC ERC | \$0 \$0 | | \$0 \$0 | • | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | | \$0 | | \$0 \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | | \$0 \$0 | • | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC ERC | \$0 | | \$0 \$0 | • | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$ 34 | | \$ 10,416 | 34 | |
| | | | | | | | 34 | \$ 10,381 | \$ 10,416 | 34 | |
| | Water Service Corp. Alloca | ited State Expenses | | | | | | | | | |
| | | | | 00.400/ | 100.000/ | PD 0 | | 604.001 | 625.619 | 146 | |
| | 403 | Depreciation Expenses | 0.57% | 99,43% | 100,00% | ERC | \$146 \$99 | | \$25,517 \$19.863 | 146 99 | |
| | 408 | Taxes Other than Income | 0.50% | 99.50% | 100.00% | ERC ERC | | | \$19,863 (\$196) | | |
| | 414 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC ERC | (\$1) | | (\$196) (\$152) | (1) | |
| | 601/603/701/703 | Salaries | 0.49% | 99.51% | 100.00% | | (\$1 | | | (1) 0 | |
| | 604/704 | Employee Benefits | 0.50% | 99.50% | 100.00% | ERC | \$0 | | \$58 \$517 | 5 | |
| | 615/715 | Purchased Power | 0.96% | 99.04% | 100.00% | ERC | \$5 | | | | |
| | 620/720 | Materials and Supplies | 0.47% | 99.53% | 100,00% | ERC | (\$7 | | (\$1,419) | (7) | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC ERC | \$0 \$0 | | \$0 \$0 | • | |
| | 633/733 | Contractual Services - Lega | 0.00% 0.50% | 0.00% 99.50% | 0.00% 100.00% | ERC ERC | \$0 \$1 | \$0 \$115 | \$0 \$115 | : | |
| | 636/736 | Contractual Services - Other | 0.50% | | 0.00% | ERC | \$0 | | \$115 \$0 | ı | |
| | 642/742 | Rental of Equipment | 0.50% | 0.00% | | ERC | \$193 | | \$38,790 | 193 | |
| | 650/750 | Transportation Expense | 0.50% | 99.50% 99.50% | 100.00% 100.00% | ERC | \$193 | | \$38,790 \$1,074 | 193 | |
| | 666/766 667/767 | Regulatory Commission Exp - Amon | 0.50% | 99.50% 99,50% | 100.00% | ERC | \$9 \$9 | | \$1,074 \$1,714 | 9 | |
| | | Reg. Commission Exp Other | | | | ERC | \$67 | | \$1,714 \$13,538 | 67 | |
| | 675/775 | Miscellaneous Expenses | 0.50% | 99.50% | 100.00% | ERC | \$ 515 | | \$13,538 | 515 | |
| | | | | | | | <u>a</u> | <i>3</i> 36,3∪4 | 399,420 | 313 | |
| | W 6 C | and I II P. | | | | | | | | | |
| | Water Service Corp. Alloca | ated UI Expense | | | | | | | | | |
| | 427 | Internal Process | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$3,168,936 | \$3,168,936 | | |
| | | Interest Expense | 0,00% | 0.00% | 0.00% | Unallocated Rate Base | | | | <u> </u> | |
| | 72. | | | | | | | \$ 3,168,936 | \$3,168,936 | | |



Company: Utilities, Inc. of Florida; Orange County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

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

Schedule B-12 Page 7 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-----------------------------|-----------------------|------------------|-------------------------|---------------------------------------|-----------------------|---|------------------|-------------|
| | | | | | | | | Historical Mo | nth Ending July 31, 2011 | | |
| | | | | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| | Acct. No. | Description | of Florida Orange County | Companies/ Systems | Total | of Allocation Method | of Florida Orange County | Companies/ Systems | Total | 100.00% Water | 0.00 Sew |
| _ | NO. | Description | Orange County | Systems | 10141 | Miculod | Crange County | Зувіснів | 1000 | water | 364 |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.12% | 99.88% | 100.00% | ERC | \$297 | 257,074 | \$257,371 | 297 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$64 | 56,325 | \$56,389 | 64 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | 02 02 | - | |
| | 420 427 | Allowance for Funds Used During Construction Interest Expense | 0.00% 0.11% | 0.00% 99.89% | 0.00% 100,00% | ERC ERC | \$0 (\$4) | (3,169) | (\$3,172) | (4) | |
| | 601/603/701/703 | Salaries | 0.11% | 99.86% | 100.00% | ERC | \$505 | 357.274 | \$357,778 | 505 | |
| | 604/704 | Employee Benefits | 0.14% | 99.89% | 100.00% | ERC | \$416 | 365,800 | \$366.216 | 416 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$97 | 85,231 | \$85,329 | 97 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | 65,251 | \$65,527 | | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100,00% | ERC | \$33 | 29,343 | \$29,376 | 33 | |
| | 633/733 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$33 \$7 | 6,478 | \$6,485 | 7 | |
| | 636/736 | Contractual Services - Other | 0.11% | 99.89% | 100.00% | ERC | \$229 | 200,834 | \$201,062 | 229 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,497 | \$2,500 | 3 | |
| | 650/750 | Transportation Expenses | 0.12% | 99.88% | 100.00% | ERC | \$0 | 169 | \$169 | ō | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100,00% | ERC | \$209 | 185,144 | \$185,353 | 209 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.12% | 99.88% | 100.00% | ERC | \$0 | 110 | \$111 | 0 | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100,00% | ERC | \$1 | 773 | \$774 | ī | |
| | 675/775 | Miscellaneous Expenses | 0.12% | 99.88% | 100.00% | ERC | \$78 | 64,524 | \$64,601 | 78 | |
| | | | -11- | | | | \$1,935 | \$1,608,408 | \$1,610,343 | 1,935 | |
| | | | | | | | · · · · · · · · · · · · · · · · · · · | | | | |
| | Water Service Corp. Alloca | ted RVP Expenses | | | | | | | | | |
| | THE OUT IN COLD THE | NO 1111 Gaponios | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$ 52 | 26,739 | \$26,791 | 52 | |
| | 604/704 | Employee Benefits | 0.19% | 99.81% | 100.00% | ERC | \$20 | 10,082 | \$10,102 | 20 | |
| | 620/720 | Materials and Supplies | 0.20% | 99.80% | 100.00% | ERC | \$0 | 202 | \$202 | 0 | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$0 | 52 | \$52 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.20% | 99,80% | 100,00% | ERC | \$2 | 869 | \$870 | 2 | |
| | | | | | | - | \$ 74 | \$ 37,943 | \$ 38,017 | 74 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | | ······································ | | | | | * | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100,00% | ERC | \$34 | 10,381 | \$10,416 | 34 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100,00% | ERC | \$16 | 4,984 | \$5,000 | 16 | |
| | | | | | | | \$ 51 | \$ 15,365 | \$ 15,416 | 51 | |
| | Water Service Corp. Alloca | ted State Expenses | | | | | | | *************************************** | | |
| | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.55% | 99.45% | 100.00% | ERC | \$185 | \$33,194 | \$33,379 | 185 | |
| | 408 | Taxes Other than Income | 0.50% | 99.50% | 100.00% | ERC | \$96 | \$19,291 | \$19,387 | 96 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | : | |
| | 620/720 | Materials and Supplies | 0.50% | 99,50% | 100.00% | ERC | \$3 | \$516 | \$519 | 3 | |
| | 631/731 633/733 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% 0.00% | ERC ERC | \$0 \$0 | \$0 | \$0 | - | |
| | | Contractual Services - Legal | 0.00% | 0.00% 99.50% | 100.00% | ERC ERC | | \$0 \$1.249 | \$0 \$1,375 | 7 | |
| | 636/736 642/742 | Contractual Services - Other Rental of Equipment | 0.50% 0.00% | 99.50% 0.00% | 0.00% | ERC ERC | \$7 \$0 | \$1,368 \$0 | \$1,375 \$0 | , | |
| | 650/750 | Transportation Expense | 0.00% | 99.50% | 100.00% | ERC | \$0 \$176 | \$35,273 | \$0 \$35,449 | 176 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.50% | 99.50% | 100.00% | ERC | \$176 \$5 | \$1,068 | \$35,449 \$1,074 | | |
| | 667/767 | Reg. Commission Exp Other | 0.30% | 0.00% | 0.00% | ERC | \$0 \$0 | \$1,068 \$0 | \$1,074 | 5 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 99.50% | 100.00% | ERC | \$0 \$32 | \$6,355 | \$6,386 | 32 | |
| | 0/3///3 | wiscenaneous expenses | 0.30% | 99.30% | 100.00% | ERC | \$ 503 | \$ 97,065 | \$97,569 | 503 | |
| | | | | | | | 303 | \$ 77,005 | \$27,007 | ,03 | |
| | Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$ - | \$ - | | | |
| | | | | | | | \$ - | | \$0 | | |

Company: Utilities, Inc. of Florida; Orange County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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 sew

Schedule B-12 Page 8 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-----------------|---|--------------------|-------------------------|-----------------|-------------------|-------------------------|----------|------|
| | | | | | | | | | h Ending August 31, 201 | ! | |
| | | | | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| | Acct. | Description | of Florida | Companies/ | Total | of Allocation Method | of Florida | Companies/ | Tatal | 100.00% | 0.00 |
| - | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Sev |
| | Water Service Corp. Alloca | ated Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.11% | 99.89% | 100.00% | ERC | \$296 | 257,136 | \$257,431 | 296 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$64 | 57,158 | \$57,222 | 64 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$5) | (4,055) | (\$4,059) | (5) | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100,00% | ERC | \$564 | 407,835 | \$408,399 | 564 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$628 | 558,170 | \$558,799 | 628 | |
| | 620/720 | Materials and Supplies | 0.11% 0.11% | 99.89% 99.89% | 100.00% 100.00% | ERC ERC | \$75 \$1 | 66,551 819 | \$66,626 \$820 | 75 1 | |
| | 631/731 | Contractual Services - Engineering | 0.11% 0.11% | 99.89% 99.89% | 100.00% | ERC ERC | \$1 \$45 | 819 40,131 | \$820 \$40,176 | 45 | |
| | 632/732 633/733 | Contractual Services - Accounting Contractual Services - Lega | 0.11% | 99.89% | 100.00% | ERC | 343 \$8 | 40,131 7,189 | \$40,176 \$7,197 | 43 8 | |
| | 636/736 | Contractual Services - Lega Contractual Services - Other | 0.11% | 99.88% | 100.00% | ERC | \$194 | 165,400 | \$1,197 \$165,594 | 194 | |
| | 641/741 | | 0.11% | 99.89% | 100.00% | ERC | \$194 \$3 | 2,490 | \$2,493 | 3 | |
| | 650/750 | Rental of Building/Real Property Transportation Expenses | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,385 | \$2,388 | 3 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$216 | 192,118 | \$2,388 \$192,335 | 216 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.11% | 99.89% | 100.00% | ERC | \$216 (\$1) | (766) | (\$767) | (1) | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$1 | 468 | \$469 | ï | |
| | 675/775 | Miscellaneous Expenses | 0.11% | 99,89% | 100.00% | ERC | \$164 | 143,883 | \$144,047 | 164 | |
| | 0.5, | Milyonia Daponos | ****** | ******** | 100.0070 | 2.1.0 | \$2.256 | \$1,896,913 | \$1,899,169 | 2.256 | |
| | | | | | | | | 7.1 | | | |
| | Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| | 77807 201100 0000 11000 | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100,00% | ERC | \$52 | 26,739 | \$26,791 | 52 | |
| | 604/704 | Employee Benefits | 0.19% | 99.81% | 100,00% | ERC | \$2 | 1,025 | \$1,027 | 2 | |
| | 620/720 | Materials and Supplies | 0.19% | 99.81% | 100.00% | ERC | \$0 | 74 | \$74 | 0 | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$0 | 47 | \$47 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$1 | 473 | \$474 | 1 | |
| | | | | | | | \$ 55 | \$ 28,357 | \$ 28,412 | 55 | |
| | Water Service Corp. Alloca | ated Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100.00% | ERC | \$34 | 10,382 | \$10,416 | 34 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | * | |
| | 618/718 | Chemicals | 0.00% | 0,00% | 0.00% | ERC | \$0 | - | 20 | - | |
| | 620/720 | Materials and Supplies | 0.32% | 99.68% | 100,00% | ERC | \$0 | 133 | \$134 | 0 | |
| | 650/750 | Transportation Expense | 0.33% | 99.67% | 100.00% | ERC | \$8 | 2,577 | \$2,586 | 8 | |
| | 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100.00% | ERC | \$46 | 13,964 | \$14,010 | 46 | |
| | | | | | | | \$ 88 | \$ 27,057 | \$ 27,145 | 88 | |
| | Water Service Corp. Alloca | ated State Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.56% | 99.44% | 100.00% | ERC | \$148 | \$26,046 | \$26,194 | 148 | |
| | 408 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC | \$98 | \$19,932 | \$20,031 | 98 | |
| | 414 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC | (\$29) | (\$5,921) | (\$5,950) | (29) | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% 99.50% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 604/704 615/715 | Employee Benefits | 0.50% 0.00% | 99.50% 0.00% | 100.00% 0.00% | ERC ERC | \$0 \$0 | \$56 \$0 | \$56 \$0 | 0 | |
| | 620/720 | Purchased Power Materials and Supplies | 0.00% | 99.39% | 100.00% | ERC | \$3 \$3 | \$0 \$427 | \$430 | 3 | |
| | 620/720 | Materials and Supplies Contractual Services - Engineering | 0.61% | 0.00% | 0.00% | ERC | \$3 \$0 | \$427 \$0 | \$430 \$0 | , | |
| | 633/733 | Contractual Services - Engineering Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | • | |
| | 636/736 | Contractual Services - Dega Contractual Services - Other | 0.49% | 99.51% | 100.00% | ERC | \$16 | \$3,269 | \$3,285 | 16 | |
| | 642/742 | Rental of Equipment | 0.49% | 0.00% | 0.00% | ERC | \$0 | \$3,269 \$0 | \$3,283 \$0 | 10 | |
| | 650/750 | Transportation Expense | 0.49% | 99.51% | 100.00% | ERC | \$211 | \$42,686 | \$42,897 | 211 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.49% | 99.51% | 100.00% | ERC | \$5 | \$1,068 | \$1,074 | 5 | |
| | 667/767 | Reg. Commission Exp Other | 0.49% | 99.51% | 100.00% | ERC | \$0 | \$84 | \$84 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.49% | 99.51% | 100.00% | ERC | \$39 | \$7,850 | \$7,889 | 39 | |
| | 013(113 | | 5,7270 | 2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | 100.0078 | 200 | \$ 491 | \$ 95,498 | \$95,989 | 491 | |
| | | | | | | | - 321 | | 4.0,737 | | |
| | Water Service Corp. Alloca | ated UI Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0_ | \$0 \$0 | | |

Utilities, Inc. of Florida; Orange County Company:

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

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

64 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.

Schedule B-12 Page 9 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Orange County
Allocation Percentage

| Mart Service Corp. Allocated Exenues Care of Florida Companies Care of Florida Care of Flori | Total | 100.00% Water | 0.00 |
|---|----------------------------|------------------|------|
| G/L | Total | | 0.00 |
| Acct | Total | | 0.00 |
| Water Service Corp. Allocated Extenses | Total | | |
| Water Service Corp. Allocated Expenses | I OUAI | | Sew |
| 403 Depreciation Expense 0.11% 99.89% 100.00% ERC \$290 255,688 408 Taxes Other than Income 0.11% 99.89% 100.00% ERC \$0 55,399 410.11 Def Income Taxes - Federa 0.00% 0.00% 0.00% ERC \$0 - | | WAICE | Sew |
| 403 Depreciation Expense 0.11% 99.89% 100.00% ERC \$290 255,688 | | | |
| A 10.1 Def Income Taxes - Federa 0.00% 0.00% 0.00% ERC \$0 - | \$255,978 | 290 | |
| Alional Def Income Taxes - State 0.00% 0.00% 0.00% ERC S0 | \$55,461 | 61 | |
| A | \$0 | - | |
| Allowance for Funds Used During Construction 0,10% 99.90% 100.00% ERC \$93 (3,289) | \$0 | • | |
| A | \$0 | - | |
| Solifoo3/701/703 Salaries O.14% 99.86% 100.00% ERC \$549 405,587 | (\$ 10) | (0) | |
| 604/704 Employee Benefits 0.11% 99.89% 100.00% ERC \$713 643,147 | (\$3,197) | 93 | |
| Survival | \$406,136 | 549 | |
| 631/731 Contractual Services - Engineerini 0.00% 0.00% 0.00% ERC 50 - | \$643,860 | 713 | |
| Salt731 Contractual Services - Engineering 0.00% 0.00% 0.00% ERC 50 - | \$68,560 | 77 | |
| 632/732 Contractual Services - Accounting 0,11% 99,89% 100,00% ERC \$44 40,132 | \$0 | - | |
| Salaria | \$40,176 | 44 | |
| Contractual Services - Other 0.11% 99.89% 100.00% ERC \$164 146.039 | \$6,822 | 8 | |
| Rental of Building/Real Property 0.11% 99.89% 100.00% ERC \$3 2,490 | \$146,203 | 164 | |
| 659/750 Transportation Expenses 0.00% 0.00% 0.00% ERC \$0 50 50 50 50 50 50 50 | \$2,493 | 3 | |
| Signature Sign | \$0 | - | |
| 667/767 Regulatory Commission Expenses - Other 0.11% 99.89% 100.00% ERC 52 1.368 | \$179,260 | 198 | |
| Fig. 26,740 | \$1,370 | 2 | |
| Miscellaneous Expenses 0.12% 99.88% 100.00% ERC \$1.77 148,534 \$2,378 \$1,949,897 \$1.949,89 | \$451 | ī | |
| Water Service Corp. Allocated RVP Expense: \$1,949,897 | \$148.711 | 177 | |
| Water Service Corp. Allocated RVP Expense: 601/603/701/703 Salaries 0.19% 99.81% 100.00% ERC \$51 26,740 604/704 Employee Benefits 0.00% 0.00% ERC \$0 - 620/720 Materials and Supplies 0.00% 0.00% ERC \$0 - 630/730 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | \$1,952,275 | 2,378 | |
| Water Service Corp. Allocated RVP Expenses 601/603/701/703 Salaries 0.19% 99.81% 100.00% ERC \$51 26,740 604/704 Employee Benefits 0.00% 0.00% ERC \$0 - 620/720 Materials and Supplies 0.00% 0.00% ERC \$0 - 650/730 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | \$1,752,275 | 2,57.0 | |
| 601/603/701/703 Salaries 0.19% 99.81% 100.00% ERC \$51 26,740 604/704 Employee Benefit 0.00% 0.00% 0.00% ERC \$0 - 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 - 620/720 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 4 | | | |
| 601/603/701/703 Salaries 0.19% 99.81% 100.00% ERC \$51 26,740 604/704 Employee Benefits 0.00% 0.00% 0.00% ERC \$0 - 604/704 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 - 650/750 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | | | |
| 604/704 Employee Benefit 0.00% 0.00% 0.00% ERC \$0 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 650/750 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | 607 601 | | |
| 620720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 - 650750 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | \$26,791 | 51 | |
| 650/750 Transportation Expenses 0.18% 99.82% 100.00% ERC \$0 44 | \$0 | - | |
| | \$0 | : | |
| | \$44 | 0 | |
| 675/775 Miscellaneous Expenses 0.19% 99.81% 100.00% ERC <u>\$6 3,202</u> | \$3,208 | 6 | |
| \$ 57 \$ 29,986 | \$ 30,043 | 57 | |
| Water Service Corp. Allocated Regional Expenses | | | |
| 601/603/701/703 Salaries 0.32% 99.68% 100.00% ERC \$33 10,382 | \$10,416 | 33 | |
| | | 23 | |
| | \$0 | - | |
| | \$ 0 | • | |
| | \$0 | • | |
| 650/750 Transportation Expense 0.00% 0.00% ERC \$0 - 675/775 Misscellaneous Expenses 0.32% 99.68% 100.00% ERC \$29 8.971 | \$0 | | |
| | \$9,000 | 29 | |
| \$ 62 \$ 19,353 | \$ 19,416 | 62 | |
| Water Service Corp. Allocated State Expenses | | | |
| 403 Depreciation Expenses 0.56% 99.44% 100.00% ERC \$135 \$23,873 | \$24,008 | 135 | |
| 408 Taxes Other than Income 0.48% 99.52% 100.00% ERC \$94 \$19.401 | \$19.495 | 94 | |
| 414 Taxes Other than Income 0.00% 0.00% 0.00% ERC \$0 \$0 | \$0 | - | |
| 601/603/701/703 Salaries 0.48% 99.52% 100.00% ERC (\$6) (\$1,189) | (\$1,194) | (6) | |
| 604704 Employe Benefits 0.48% 99.52% 100.00% ERC \$1 \$129 | \$130 | 1 | |
| 615/715 Purchased Power 0.00% 0.00% ERC \$0 \$0 \$0 | \$0 | | |
| | \$539 | 3 | |
| 620/720 Materials and Supplies 0.48% 99.52% 100.00% ERC \$3 \$537 631/731 Contractual Services - Engineering 0.00% 0.00% 0.00% ERC \$0 \$0 | \$0 | | |
| 631/731 Contractual Services - Egga 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 | \$0 | - | |
| 6337735 Contractual Services - Lega 0.00% 0.00% ERC 30 30 30 6636736 Contractual Services - Other 0.52% 99.48% 100.00% ERC (\$0) (\$13) | (\$13) | (0) | |
| | (\$13) \$0 | (0) | |
| | \$0 \$33,193 | 160 | |
| | | | |
| 666/766 Regulatory Commission Exp - Amon 0.48% 99.52% 100.00% ERC \$5 \$1,068 | \$1,074 | 5 | |
| 667/767 Reg. Commission Exp Other 0.00% 0.00% 0.00% ERC \$0 \$0 | 02 | - | |
| 675/775 Miscellaneous Expenses 0.48% 99.52% 100.00% ERC \$32 \$6,647 | \$6,679 | 32 | |
| \$ 424 \$ 83,486 | \$83,910 | 424 | |
| | | | |
| Water Service Corp. Allocated UI Expense: | | | |
| | | | |
| | 62 210 007 | | |
| \$ - \$ 3,218,897 | \$3,218,897 \$3,218,897 | | |

(3)

(4)

(5)

(6)

(7)

Schedule B-12

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Allocation of Expenses

Company: Utilities, Inc. of Florida; (Docket No.: Schedule Year Ended: December 31, 201) Utilities, Inc. of Florida; Orange County

Interim [] Final [x] Historical [x] Projected []

Preparer: Erin Aquilinc

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

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | 1 |
|-----|----------------------------|---|-----------------|-------------------------|------------------|-----------------------|-----------------------|--------------------------------------|------------------------------|---------|------|
| | | | A llane | tion Descents con | | | | Historical Mont Amounts Allocated | h Ending October 31, 2011 | | |
| | G/L | | Utilities, Inc. | otion Percentages Other | | Description | Utilities, Inc. | Other | | | |
| ine | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
| lo. | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Sew |
| | Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.11% | 99.89% | 100.00% | ERC | \$291 | 256,541 | \$256,831 | 291 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$16 | 14,672 | \$14,688 | 16 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Incom | 0.00% | 0.00% 99.90% | 0.00% 100.00% | ERC ERC | \$0 | (10) | \$0 (\$10) | (0) | |
| | 420 427 | Allowance for Funds Used During Construction | 0.10% 0.11% | 99.89% | 100.00% | ERC | (\$0) (\$2) | (1,448) | (\$1,450) | (2) | |
| | 601/603/701/703 | Interest Expense Salaries | 0.11% | 99.86% | 100.00% | ERC | \$547 | 404,791 | \$405,339 | 547 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$349 | 311,686 | \$312,035 | 349 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$71 | 64,014 | \$64,085 | 71 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$45 | 40,132 | \$40,176 | 45 | |
| | 633/733 | Contractual Services - Lega | 0.11% | 99.89% | 100.00% | ERC | \$15 | 13,158 | \$13,173 | 15 | |
| | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$189 | 163,706 | \$163,894 | 189 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,490 | \$2,493 | 3 | |
| | 650/750 | Transportation Expenses | 0.08% | 99.92% | 100.00% | ERC | \$0 | 26 | \$26 | 0 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$225 | 203,229 | \$203,454 | 225 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$4 | 3,742 | \$3,746 | . 4 | |
| | 675/775 | Miscellaneous Expenses | 0.11% | 99.89% | 100.00% | ERC | \$157 | 138,405 | \$138,562 | 157 | |
| | | | | | | | \$1,909 | \$1,615,134 | \$1,617,044 | 1,909 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ted RVP Expense | | | | | | | | | |
| | (01/(02/701/702 | 8-1 | 0.19% | 99.81% | 100.00% | ERC | \$51 | 26,740 | \$26,791 | - 51 | |
| | 601/603/701/703 604/704 | Salaries Employee Benefits | 0.19% | 0.00% | 0.00% | ERC | \$0 | 20,740 | \$20,791 | - 31 | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$0 | 54 | \$54 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$3 | 1.780 | \$1,783 | 3 | |
| | 0151775 | Wiscentificous Expenses | 0.1774 | <i>>>.</i> 0170 | 100.0070 | Dire | \$ 54 | \$ 28,574 | \$ 28,628 | 54 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.32% | 99.68% | 100.00% | ERC | \$33 | 10,382 | \$10,416 | 33 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 650/750 | Transportation Expense | 0.32% | 99.68% | 100.00% | ERC | (\$8) | (2,428) | (\$2,436) | (8) | |
| | 675/775 | Miscellaneous Expenses | 0.32% | 99.68% | 100.00% | ERC | \$ (\$106) \$ (80) | \$ (24,940) | \$ (\$33,000) \$ (25,020) | (106) | |
| | Water Service Corp. Alloca | ted State Evennes | | | | | 3 (80) | 3 (24,740) | 3 (23,020) | (80) | |
| | Water Service Corp. Alloca | ned State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.56% | 99.44% | 100.00% | ERC | \$135 | \$23,974 | \$24,109 | 135 | |
| | 408 | Taxes Other than Income | 0.48% | 99.52% | 100.00% | ERC | \$121 | \$24,974 | \$25,095 | 121 | |
| | 414 | Taxes Other than Income | 0.48% | 99.52% | 100,00% | ERC | (\$19) | (\$3,981) | (\$4,000) | (19) | |
| | 601/603/701/703 | Salaries | 0.48% | 99.52% | 100.00% | ERC | (\$16) | (\$3,351) | (\$3,367) | (16) | |
| | 604/704 | Employee Benefits | 0.48% | 99.52% | 100.00% | ERC | \$1 | \$299 | \$300 | ı | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | · \$0 | \$0 | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.48% | 99.52% | 100.00% | ERC | \$2 | \$511 | \$513 | 2 | |
| 1 | 631/731 | Contractual Services - Engineering | 0.00% 0.48% | 0.00% | 0.00% 100.00% | ERC ERC | \$0 \$28 | \$0 \$5,761 | \$0 \$5,789 | 28 | |
| | 633/733 636/736 | Contractual Services - Lega Contractual Services - Other | 0.48% | 99.52% 99.52% | 100.00% | ERC | \$28 (\$3) | \$3,761 (\$663) | \$5,789 (\$666) | (3) | |
| | 642/742 | Rental of Equipment | 0.48% | 0.00% | 0.00% | ERC | (\$3) \$0 | (\$663) \$0 | (3000) \$0 | (3) | |
| | 650/750 | Transportation Expense | 0.48% | 99,52% | 100,00% | ERC | \$185 | \$38,210 | \$38,395 | 185 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.48% | 99.52% | 100.00% | ERC | \$183 | \$1,068 | \$1,074 | 163 | |
| | 667/767 | Reg. Commission Exp Other | 0.48% | 99.52% | 100.00% | ERC | \$2 | \$408 | \$410 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.48% | 99.52% | 100.00% | ERC | \$54 | \$11,111 | \$11,164 | 54 | |
| 3 | 0.3/1/3 | | 0,4070 | 77.5270 | 100.00/8 | 2 | \$ 495 | \$ 98,320 | \$98,815 | 495 | |
| | Water Service Corp. Alloca | ited III Expense: | | | | | | | | | |
| | Sorries Corp. Alloys | | | | | | | | | | |
| | 427 | | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | | |

Utilities, Inc. of Florida; Orange County Company:

Docket No.: Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

Schedule B-12 Page 11 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-------------------------------|---------------------|--------------------|---------------------------|-----------------|----------------------------|--------------------------|--------------|-----|
| | | | | | | | | | Ending November 30, 20 | 11 | |
| | C.A. | _ | | tion Percentages | | Desiration | Utilities, Inc. | Amounts Allocated Other | | | |
| , | G/L Acct. | | Utilities, Inc. of Florida | Other Companies/ | | Description of Allocation | of Florida | Companies/ | | 100.00% | 0.0 |
| , | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Se |
| _ | | | | | | | | | | | |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.11% | 99.89% | 100.00% | ERC | \$289 | 256,143 | \$256,432 | 289 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100,00% | ERC | \$4 | 3,552 | \$3,556 | 4 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.08% | 99.92% | 100.00% | ERC | (\$0) | (26) | (\$26) | (0) | |
| | 427 | Interest Expense | 0.11% | 99.89% | 100.00% | ERC | (\$3) | (2,305) | (\$2,308) \$407.432 | (3) 552 | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC ERC | \$552 \$353 | 406,880 319,049 | \$407,432 \$319.401 | 352 353 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$333 \$81 | 72,759 | \$319,401 \$72,841 | 333 81 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | | ERC | (\$1) | | (\$820) | (1) | |
| | 631/731 | Contractual Services - Engineering | 0.11% | 99.89% | 100.00% | ERC | | (819) | \$44,553 | | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$49 \$7 | 44,504 | | 49 7 | |
| | 633/733 | Contractual Services - Lega | 0.11% | 99.89% | 100.00% | | | 6,551 | \$6,558 | | |
| | 636/736 | Contractual Services - Other | 0.11% | 99.89% | 100.00% | ERC | \$171 | 155,146 | \$155,318 | 171 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 \$0 | 2,490 | \$2,493 \$0 | 3 | |
| | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% 100.00% | ERC | | | \$172.809 | 191 | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | | ERC ERC | \$191 | 172,618 | \$172,809 | 191 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | | \$0 \$3 | 2.7/0 | | 3 | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC ERC | | 2,769 | \$2,772 | | |
| | 675/775 | Miscellaneous Expenses | 0.11% | 99.89% | 100.00% | ERC | \$156 | 136,035 | \$136,191 \$1,577,202 | 1,856 | |
| | | | | | | | \$1,856 | \$1,575,345 | \$1,377,202 | 1,636 | _ |
| | Water Service Corp. Alloca | ited RVP Expenses | | | | | | | | | |
| | Water Service Corp. (1990) | MARK TI LINGSPINE | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$51 | 26,740 | \$26,791 | 51 | |
| | 604/704 | Employee Benefits | 0.19% | 99.81% | 100.00% | ERC | \$1 | 351 | \$352 | i | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$0 | 47 | \$47 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$1 | 333 | \$334 | 1 | |
| | | | | | | | \$ 52 | \$ 27,472 | \$ 27,524 | 52 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.32% | 99.68% | 100.00% | ERC | \$33 | 10,383 | \$10,416 | 33 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 0.32% | 99.68% | 100.00% | ERC | \$179 | 55,821 | \$56,000 | 179 | |
| | | | | | | | \$ 212 | \$ 66,204 | \$ 66,416 | 212 | _ |
| | Water Service Corp. Alloca | ited State Expenses | | | | | | | | | |
| | 403 | Barratine Barratine | 0.54% | 00.4/9/ | 100.000/ | EDC | \$170 | 631.277 | 621.427 | 170 | |
| | 403 | Depreciation Expenses | 0.54% 0.48% | 99.46% | 100.00% | ERC | | \$31,366 | \$31,536 \$27,743 | 170 | |
| | 408 | Taxes Other than Income | | 99.52% | 100,00% | ERC | \$133 | \$27,610 | | | |
| | 414 | Taxes Other than Income | 0.48% | 99.52% | 100.00% | ERC | (\$76) | (\$15,824) | (\$15,900) | (76) | |
| | 601/603/701/703 | Salaries | 0.48% | 99.52% | 100,00% | ERC | (\$3) | (\$606) | (\$609) | (3) | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 615/715 | Purchased Power | 0.93% | 99.07% | 100.00% 100.00% | ERC | (\$4) | (\$433) \$240 | (\$437) \$241 | (4) | |
| | 620/720 | Materials and Supplies | 0.56% | 99.44% 0.00% | | ERC | \$1 \$0 | \$240 \$0 | \$241 \$0 | 1 | |
| | 631/731 633/733 | Contractual Services - Engineering | 0.00% 0.00% | 0.00% | 0.00% | ERC ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | - | |
| | | Contractual Services - Lega | | 0.00% | 0.00% | ERC ERC | \$0 | \$0 \$0 | \$0 \$0 | - | |
| | 636/736 | Contractual Services - Other | 0,00% | 0.00% | | ERC ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | • | |
| | 642/742 | Rental of Equipment | 0.00% | | 0.00% | ERC | | | | 168 | |
| | 650/750 | Transportation Expense | 0.48% | 99.52% | 100.00% | | \$168 | \$34,739 | \$34,907 | | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.48% | 99.52% | 100.00% | ERC | \$5 | \$1,069 | \$1,074 | 5 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 0.48% | 99.52% | 100.00% | ERC | \$42 | \$8,694 \$ 86,855 | \$8,736 | 42 | |
| | | | | | | | \$ 437 | \$ 86,855 | \$87,292 | 437 | |
| | Water Service Corp. Alloca | ited UI Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$ - | \$0 | \$0 \$0 | - | |
| | | | | | | | | | 30 | | |



Utilities, Inc. of Florida; Orange County Company:

Docket No.:

Interim [] Final [x] Historical [x] Projected []

Schedule Year Ended: December 31, 2011

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 sew

Schedule B-12 Page 12 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | _ |
|---|----------------------------|--|-----------------|------------------|----------|-----------------------|------------------|---------------------------------------|------------------------|-------------|------|
| | | | Allona | tion Percentages | | | | Historical Month Amounts Allocated | Ending December 31, 20 | 11 | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| : | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
| | No | Description | Orange County | Systems | Total | Method | Orange County | Systems_ | Total | Water | Sev |
| | Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.11% | 99.89% | 100.00% | ERC | \$290 | 256,725 | \$257,015 | 290 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$10 | 8,622 | \$8,632 | 10 | |
| | 410.1 | Def Income Taxes - Federa | 0.11% | 99.89% | 100.00% | ERC | \$14 | 12,950 | \$12,964 | 14 | |
| | 410.11 | Def Income Taxes - State | 0.11% | 99.89% | 100,00% | ERC | \$3 | 2,999 | \$3,003 | 3 | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 420 | Allowance for Funds Used During Construction | 0.11% | 99.89% | 100.00% | ERC | (\$0) | (43) | (\$43) | (0) | |
| | 427 | Interest Expense | -3.87% | 103.87% | 100.00% | ERC | \$103 | (2,755) | (\$2,652) | 103 | |
| | 601/603/701/703 | Salaries | 0.13% | 99.87% | 100.00% | ERC | \$801 | 632,318 | \$633,119 | 801 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$465 | 420,373 | \$420,838 | 465 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$81 | 72,824 | \$72,905 | 81 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 632/732 | Contractual Services - Accounting | 0.11% | 99.89% | 100.00% | ERC | \$45 | 40,288 | \$40,333 | 45 | |
| | 633/733 | Contractual Services - Lega. | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 636/736 | Contractual Services - Other | 0.11% | 99.89% | 100.00% | ERC | \$185 | 165,871 | \$166,056 | 185 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99.89% | 100.00% | ERC | \$3 | 2,490 | \$2,493 | 3 | |
| | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$238 | 215,279 | \$215,517 | 238 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$2 | 1,775 | \$1,777 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.11% | 99.89% | 100.00% | ERC | \$151 \$2,389 | 133,061 | \$133,212 | 151 | |
| | | | | | | | \$2,389 | \$1,962,778 | \$1,965,167 | 2,389 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| | 601 (602 MO1 MO2 | | 0.100/ | 00.010/ | 100 000/ | | | | ***** | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$51 | 26,843 | \$26,894 | 51 | |
| | 604/704 | Employee Benefits | 0.19% | 99.81% | 100.00% | ERC | \$6 | 3,352 | \$3,359 | 6 | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.00% | 100.00% | 100.00% | ERC | \$0 | (3) | (\$3) | : | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$1 | 477 | \$478 | | |
| | | | | | | | \$ 58 | \$ 30,669 | \$ 30,727 | 58 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.32% | 99.68% | 100.00% | ERC | \$33 | 10,428 | \$10,461 | 33 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | 10,426 | \$0,461 | 3.3 | |
| | 618/718 | Chemicals | 0.32% | 99.68% | 100.00% | ERC | \$206 | 64,315 | \$64,521 | 206 | |
| | 620/720 | Materials and Supplies | 0.32% | 99.68% | 100.00% | ERC | \$200 \$1 | 324 | \$325 | 200 | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | 324 | \$323 \$0 | | |
| | 675/775 | Miscellaneous Expenses | 0.32% | 99.68% | 100.00% | ERC | (\$172) | (53.655) | (\$53,826) | (172) | |
| | 075/775 | Wiscentificous Expenses | 0,3270 | 22.0076 | 100,0076 | ERC | \$ 69 | \$ 21,412 | \$ 21,481 | 69 | |
| | Water Service Corp. Alloca | ted State Evnences | | | | | <u> </u> | ¥ 21,712 | 3 21,761 | | |
| | water Service Cosp. Attoca | teu State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.54% | 99.46% | 100.00% | ERC | \$174 | \$32,187 | \$32,361 | 174 | |
| | 408 | Taxes Other than Income | 0.48% | 99.52% | 100.00% | ERC | \$153 | \$31,689 | \$31,842 | 153 | |
| | 414 | Taxes Other than Income | 0.48% | 99.52% | 100.00% | ERC | \$133 \$74 | \$15,326 | \$15,400 | 74 | |
| | 601/603/701/703 | Salaries | 0.48% | 99.52% | 100.00% | ERC | \$9 | \$1,946 | \$1,955 | 9 | |
| | 604/704 | Employee Benefits | 0,00% | 0.00% | 0.00% | ERC | \$0 | \$1,540 | \$1,933 \$0 | , | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | : | |
| | 620/720 | Materials and Supplies | 0.53% | 99.47% | 100,00% | ERC | ร์เ | \$2,042 | \$2,053 | 11 | |
| | 631/731 | Contractual Services - Engineering | 0.48% | 99,52% | 100.00% | ERC | \$4 | \$814 | \$818 | 4 | |
| | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0,00% | ERC | \$0 | \$0 | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.48% | 99.52% | 100.00% | ERC | \$1 | \$115 | \$115 | 1 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 650/750 | Transportation Expense | 0.48% | 99.52% | 100.00% | ERC | \$142 | \$29,337 | \$29,478 | 142 | |
| | 666/766 | Regulatory Commission Exp - Amor | 0.48% | 99.52% | 100.00% | ERC | \$5 | \$1,069 | \$1,074 | | |
| | 667/767 | Reg. Commission Exp Other | 0.48% | 99.52% | 100.00% | ERC | \$4 | \$801 | \$805 | 4 | |
| | 675/775 | Miscellaneous Expenses | 0.48% | 99.52% | 100.00% | ERC | \$65 | \$13,531 | \$13,596 | 65 | |
| | | • | | | · · | - | \$ 642 | \$ 128,856 | \$129,497 | 642 | |
| | | | | | | | | | | | _ |
| | Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| | , | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$3,218,667 \$ 3,218,667 | \$3,218,667 | <u>.</u> | |
| | | | | | | | | | \$3,218,667 | | |

Preparer: Erin Aquilinc

Schedule B-12

Page 13 of 13

Allocation of Expenses

Utilities, Inc. of Florida; Orange County Company:

Docket No.:

Schedule Year Ended: December 31, 201

Interim [] Final [x]
Historical [x] Projected []

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

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-----------------|------------------|---|-----------------------|---|--------------------------------|------------------------------|---|-----|
| | | | ., | ζ=/ | • | * * | • | Historical Year Endir | | • | |
| | | _ | Alloca | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| e | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.0 |
| | No. | Description | Orange County | Systems | Total | Method | Orange County | Systems | Total | Water | Sev |
| | Water Service Corp. Alloca | ated Evnences | | | | | | | | | |
| | 403 | Depreciation Expense | 0.11% | 99,89% | 100.00% | ERC | \$3,520 | 3,070,734 | \$3,074,254 | 3,520 | |
| | 408 | Taxes Other than Income | 0.11% | 99.89% | 100.00% | ERC | \$692 | 613,441 | \$614,132 | 692 | |
| | 410.1 | Def Income Taxes - Federa | 0.11% | 99,89% | 100,00% | ERC | \$14 | 12,950 | \$12,964 | 14 | |
| | 410.11 | Def Income Taxes - State | 0.11% | 99,89% | 100.00% | ERC | \$3 | 2,999 | \$3,003 | 3 | |
| | 419 | Interest and Dividend Income | 0,00% | 100.00% | 100,00% | ERC | \$0 | (4) | (\$4) | - | |
| | 420 | Allowance for Funds Used During Construction | 0,10% | 99,90% | 100.00% | ERC | (\$0) | (89) | (\$90) | (0) | |
| | 427 | Interest Expense | -1.38% | 101.38% | 100,00% | ERC | \$371 | (27,241) | (\$26,870) | 371 | |
| | 601/603/701/703 | Salaries | 0.14% | 99.86% | 100.00% | ERC | \$6,555 | 4,768,383 | \$4,774,938 | 6,555 | |
| | 604/704 | Employee Benefits | 0.11% | 99.89% | 100.00% | ERC | \$5,068 | 4,512,830 | \$4,517,897 | 5,068 | |
| | 620/720 | Materials and Supplies | 0.11% | 99.89% | 100.00% | ERC | \$983 | 871,338 | \$872,321 | 983 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$872,321 | 763 0 | |
| | 632/732 | | | | 100.00% | ERC | \$0 \$431 | (0) | \$385,422 | | |
| | | Contractual Services - Accounting | 0.11% | 99.89% | | | \$431 \$68 | 384,991 | | 431 68 | |
| | 633/733 | Contractual Services - Legal | 0.11% | 99.89% | 100.00% | ERC | | 60,914 | \$60,983 | | |
| | 636/736 | Contractual Services - Other | 0.12% | 99.88% | 100.00% | ERC | \$2,373 | 2,048,045 | \$2,050,418 | 2,373 | |
| | 641/741 | Rental of Building/Real Property | 0.11% | 99,89% | 100.00% | ERC | \$34 | 29,931 | \$29,965 | 34 | |
| | 650/750 | Transportation Expenses | 0.11% | 99.89% | 100.00% | ERC | \$5 | 4,116 | \$4,121 | | |
| | 659/759 | Other Insurance | 0.11% | 99.89% | 100.00% | ERC | \$2,551 | 2,272,405 | \$2,274,956 | 2,551 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.11% | 99.89% | 100.00% | ERC | \$1 | 1,282 | \$1,284 | 1 | |
| | 670/770 | Bad Debt Expense | 0.11% | 99.89% | 100.00% | ERC | \$25 | 22,687 | \$22,713 | 25 | |
| | 675/775 | Miscellaneous Expenses | 0.12% | 99.88% | 100.00% | ERC | \$1,958 | 1,677,779 | \$1,679,737 | 1,958 | |
| | | | | | | | \$24,653 | \$20,327,491 | \$20,352,145 | 24,653 | |
| | | | | | | | · | | | | |
| | Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$658 | 340,341 | \$340,999 | 658 | |
| | 604/704 | Employee Benefits | 0.19% | 99.81% | 100,00% | ERC | \$29 | 15,205 | \$15,235 | 29 | |
| | 620/720 | Materials and Supplies | 0.20% | 99.80% | 100.00% | ERC | \$1 | 275 | \$276 | 1 | |
| | 650/750 | Transportation Expenses | 0.19% | 99.81% | 100.00% | ERC | \$3 | 1,641 | \$1,644 | 3 | |
| | 675/775 | Miscellaneous Expenses | 0.19% | 99.81% | 100.00% | ERC | \$19 | 9.957 | \$9,976 | 19 | |
| | 0.55 | misemateous Expenses | 0.1270 | 22.0176 | 100.0074 | LIC | | \$ 367,419 | \$ 368,130 | 711 | |
| | Water Service Corp. Alloca | ated Regional Expenses | | | | | - | ÷ 507,717 | \$ 500,130 | /11 | |
| | Haut Service Coly, Alloca | ned icelional expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.33% | 99.67% | 100,00% | ERC | \$404 | 123,721 | \$124,125 | 404 | |
| | 604/704 | Employee Benefits | 0.33% | 99.67% | 100.00% | ERC | \$1 | 190 | \$191 | 1 | |
| | 618/718 | Chemicals | 0.32% | 99.68% | 100.00% | ERC | \$206 | 64,315 | \$64,521 | 206 | |
| | 620/720 | Materials and Supplies | 0.32% | 99.68% | 100.00% | ERC | \$2 | 480 | \$481 | 2 | |
| | 650/750 | Transportation Expense | 0.41% | 99.59% | 100.00% | ERC | \$1 | 157 | \$157 | ī | |
| | 675/775 | Miscellaneous Expenses | 0.33% | 99.67% | 100.00% | ERC | \$141 | 43,062 | \$43,203 | 141 | |
| | 0/3///3 | Wiscentaneous Expenses | 0.3376 | 99.0776 | 100,0076 | ERC | \$ 754 | \$ 231,924 | \$ 232,678 | 754 | |
| | Water Service Corn. Alles- | ated State Eumanean | | | | | | ¥ 231,724 | 3 232,078 | 134 | |
| | Water Service Corp. Alloca | neu State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.57% | 99.43% | 100.00% | ERC | \$1,703 | 297,924 | \$299,627 | 1,703 | |
| | 408 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC | \$1,703 \$1,414 | 297,924 | \$288,705 | 1,703 | |
| | 414 | Taxes Other than Income | 0.49% | 99.51% | 100.00% | ERC | (\$74) | (14,980) | \$288,703 (\$15,054) | | |
| | 601/603/701/703 | Salaries | 0.49% | | 100.00% | | | | | (74) | |
| | | | | 99.51% | | ERC | (\$20) | (4,065) | (\$4,085) | (20) | |
| | 604/704 | Employee Benefits | 0.49% | 99.51% | 100.00% | ERC | \$6 | 1,192 | \$1,198 | 6 | |
| | 615/715 | Purchased Power | 1.13% | 98.87% | 100.00% | ERC | \$1 | 80 | \$81 | 1 | |
| | 620/720 | Materials and Supplies | 0.53% | 99.47% | 100.00% | ERC | \$29 | 5,461 | \$5,490 | 29 | |
| | 631/731 | Contractual Services - Engineering | 0.48% | 99.52% | 100.00% | ERC | \$4 | 814 | \$818 | 4 | |
| | 633/733 | Contractual Services - Legal | 0.48% | 99.52% | 100.00% | ERC | \$30 | 6,231 | \$6,261 | 30 | |
| | 636/736 | Contractual Services - Other | 0.49% | 99.51% | 100.00% | ERC | \$27 | 5,364 | \$5,390 | 27 | |
| | 642/742 | Rental of Equipment | 0.50% | 99.50% | 100.00% | ERC | \$2 | 473 | \$475 | 2 | |
| | 650/750 | Transportation Expense | 0.49% | 99.51% | 100.00% | ERC | \$2,139 | 433,810 | \$435,948 | 2,139 | |
| | 666/766 | Regulatory Commission Exp - Amor | 0.49% | 99.51% | 100.00% | ERC | \$63 | 12,821 | \$12,884 | 63 | |
| | 667/767 | Reg. Commission Exp Other | 0.49% | 99.51% | 100.00% | ERC | \$17 | 3,454 | \$3,471 | 17 | |
| | 675/775 | Miscellaneous Expenses | 0.49% | 99.51% | 100.00% | ERC | \$580 | 117,821 | \$118,401 | 580 | |
| | | • | | | | | | \$ 1,153,689 | \$1,159,610 | 5,921 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ated UI Expense: | | | | | | | | | |
| | 427 | Internat Evnesse | 0.00% | 0.00% | 0.00% | Hadland D D. | an a | 10.000.000 | 613 880 577 | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$ 12,889,267 \$ 12,889,267 | \$12,889,267 \$12,889,267 | <u>:</u> | |
| | | | | | | | | | \$17 889 767 | _ | |

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-13 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1

ised and useful depreciation expense by primary account

| Line | (1) | (2) Test Year | (3) | (4) Adjustments | (5) | (6) Adjusted | (7) Non-Used & | (8) Non-Used & |
|----------|--|---|-------------|--------------------|-------------|-----------------|-------------------|-------------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.1 Organization | - | | | | - | | |
| 3 | 302.1 Franchises | - | 1 | | | 1 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 156 | | (156) | | - | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | - | | |
| 10 | 307.2 Wells & Springs | 1,038 | | (1,028) | | 10 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | | | | - | | |
| 12 | 309.2 Supply Mains | - | | | | - | | |
| 13 | 310.2 Power Generation Equipment | | | | | - | | |
| 14 | 311.2 Pumping Equipment | - | | | | - | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | - | | |
| 16 17 | WATER TREATMENT PLANT 303.3 Land & Land Rights | | | | | | | |
| 18 | 304.3 Structures & Improvements | 11 | | (129) | | (118) | | |
| 19 | 310.3 Power Generation Equipment | • | | (129) | | (110) | | |
| 20 | 311.3 Pumping Equipment - WTP | 530 | | (530) | | - | | |
| 21 | 320.3 Water Treatment Equipment | 58 | | (115) | | (57) | | |
| 22 | 339.3 Other Plant & Misc. Equipment | | | (// | | (, | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | - | | |
| 25 | 304.4 Structures & Improvements | | | | | - | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | | | | | _ | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 102 | | | | 102 | | |
| 28 | 331.4 Transm. & Distribution Mains | 2,025 | | 2,570 | 6 | 4,601 | | |
| 29 | 333.4 Services | 716 | | | 2 | 718 | | |
| 30 | 334.4 Meters & Meter Installations | 1,588 | | 9 | 16 | 1,613 | | |
| 31 | 335.4 Hydrants | 1 | | | | 1 | | |
| 32 | 336.4 Backflow Prevention Devices | 22 | | | 11 | 33 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | | | | | - | | |
| 34 | GENERAL PLANT | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | | | | | |
| 36 | 304.5 Structures & Improvements | 3,756 | (106) | (3,463) | | 187 | | |
| 37 | 340.5 Office Furniture & Equipment | 3,637 | (338) | | | 3,299 | | |
| 38 | 341.5 Transportation Equipment | 1,098 | (536) | | | 562 | | |
| 39 | 342.5 Stores Equipment | 4 004 | (00) | | | | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 4,081 | (63) | | | 4,018 | | |
| 41 | 344.5 Laboratory Equipment | | | | | - | | |
| 42 | 345.5 Power Operated Equipment | 2.046 | (22) | (4.050) | | 44 | | |
| 43 | 346.5 Communication Equipment | 2,016 | (22) | (1,950) | | 44 | | |
| 44 | 347.5 Miscellaneous Equipment 348.5 Other Tangible Plant | | | | | - | | |
| 46 | 540.5 Other rangible Flank | | | | | _ | | |
| 47 | SUB-TOTAL | 20,834 | (1,064) | (4,792) | 35 | 15,013 | N/A | N/A |
| 48 | SUB-TOTAL | 20,034 | (1,004) | (4,792) | 35 | 15,013 | N/A | N/A |
| 49 | LESS: AMORTIZATION OF CIAC | 2,563 | | 471 | /4\ | 3,033 | | |
| 50 | LEGG. AIMOR HZATION OF CIAC | 2,303 | | 471 | (1) | 3,033 | | |
| 51 | NET DEPRECIATION EXPENSE - WATER | 23,397 | (1,064) | (4,321) | 34 | 18,046 | N/A | N/A |
| | | | | | | | | |

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []
Interim [] Final [X]

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

| Line | (1) | (2) Regulatory Assessment | (3) | (4) Real Estate & Personal | (5) | (6) |
|------|---|---------------------------------|-------|----------------------------------|-------|--------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books * | 2,544 | 2,015 | 1,108 | 16 | 5,683 |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | Personal Property Tax | | | | | |
| 6 | Adjustments to personal property taxes per B-3 | | | (171) | | (171) |
| 7 | | | | | | |
| 8 | 2. Real Estate Tax | | | | | |
| 9 | Adjustments to real estate taxes per B-3 | | | (1) | | (1) |
| 10 | | | | | | |
| 11 | Regulatory Assessment Fees | | | | | |
| 12 | Adjustment to RAFs based on Adjusted and Annualized Test Year | 2,670 | | | | 2,670 |
| 13 | Revenues per B-3 | | | | | |
| 14 | | | | | | |
| 15 | Adjusted Test Year TOTI - Water | 5,214 | 2,015 | 936 | 16 | 8,181 |
| 16 | | | | | | |
| 17 | PRO FORMA ADJUSTMENTS | | | | | |
| 18 | Regulatory Assessment Fees | | | | | |
| 19 | Adjust for additional revenues requested | 1,788 | | | | 1,788 |
| 20 | | | | | | |
| 21 | 5. Payroll Taxes | | | | | |
| 22 | Adjustments to P/R taxes per B-3 | | 181 | | | 181 |
| 23 | | | | | | |
| 24 | Total Taxes Other than Income - Water | 7,002 | 2,196 | 936 | 16 | 10,150 |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: C-1 Page 1 of 1

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Preparer: Kirsten Markwell

Historic [X] Projected []

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

| Line | | | Total | | Utility | | Utility | | | | |
|----------|-----------------------------|-----|---------------|-----|-------------|----|----------|----|-------|----|-------|
| No. | Description | Ref | Per Books | _ | Adjustments | _ | Adjusted | _ | Water | _ | Sewer |
| 1 | Current Tax Expense | C-2 | \$ 4,259 | \$ | 2,346 | \$ | 6,605 | \$ | 6,605 | \$ | - |
| 2 | | | | | | | | | | | |
| 3 4 | Deferred Income Tax Expense | C-5 | (2,795) | | 2,795 | | - | | - | | - |
| 5 6 | ITC Realized This Year | C-7 | - | | - | | - | | - | | - |
| 7 | ITC Amortization | C-7 | - | | - | | - | | - | | _ |
| 8 | (3% ITC and IRC 46(f)(2)) | | | | | | | | | | |
| 9 | | | | | | | | | | | |
| 10 11 | Parent Debt Adjustment | C-8 | - | | - | | - | | - | | |
| 12 | Total Income Tax Expense | | \$ 1,464 | \$_ | 5,141 | \$ | 6,605 | \$ | 6,605 | \$ | - |

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

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.

Fiorida Public Service Commission

Schedule: C-2 - Water

Page 1 of 1

Preparer: Kirsten Markwell

| Line No. | | Total Per Books | | Test Year djustments | _ | Test Year Adjusted Water | | o Forma Justments | | ro Forma Adjusted |
|----------------|--|----------------------------------|----|-------------------------|---------------|--------------------------------|----------|----------------------|----|----------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ (3,162) | \$ | 2,613 | \$ | (549) | \$ | 18,703 | \$ | 18,153 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | 18 | | (4,698) | | (4,680) | | 11,285 | | 6,605 |
| 3 | | | | | | | | | | |
| 4 | Subtotal | (3,144) |) | (2,085) | | (5,229) | | 29,988 | | 24,758 |
| 5 | Less: Interest Charges (Sch. C-3) | 371 | | 6,836 | | 7,207 | | - | | 7,207 |
| 6 | | /a = .=. | | (| | (| | | | |
| 7 | Taxable Income Per Books | (3,515) |) | (8,921) | | (12,436) | | 29,988 | | 17,551 |
| 8 | 0-11-111-A-111111 | | | | | | | | | |
| 9 | Schedule M Adjustments: | | | (00) | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | 22 | | (22) | | - | | | | |
| 11 12 | Timing Differences (From Sch. C-5) | (7,428) | | 7,428 | | - | | | | |
| 13 | Total Schedule M Adjustments | (7,406) | | 7,406 | | | | | | |
| 14 | Total Schedule M Adjustments | (7,400) | ! | 7,406 | | | | | | |
| 15 | Taxable Income Before State Taxes | 3,891 | | (16,327) | | (12,436) | | 29,988 | | 17,551 |
| 16 | Less: State Income Tax Exemption (\$5,000) | 3,031 | | (10,321) | | (12,430) | | 23,300 | | 17,331 |
| 17 | Leas. State income Tax Exemption (40,000) | | | | | | | | | |
| 18 | State Taxable Income | 3,891 | | (16,327) | | (12,436) | | 29,988 | | 17,551 |
| 19 | State Income Tax (5.5% of Line 18)* | 214 | | (898) | | (684) | | 1,649 | | 965 |
| 20 | Limited by NOL | 2., | | (000) | | (551) | | 1,010 | | |
| 21 | Credits | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | Current State Income Taxes | 214 | | (898) | | (684) | | 1,649 | | 965 |
| 24 | | | | ` ` ` | | | | | | |
| 25 | Federal Taxable Income (Line 15 -23) | 3,677 | | (15,429) | | (11,752) | | 28,339 | | 16,586 |
| 26 | Federal Income Tax Rate | 0.34 | | 0.34 | | 0.34 | | 0.34 | | 0.34 |
| 27 | Federal Income Taxes (Line 25 x Line 26) | 1,250 | | (5,246) | | (3,996) | | 9,635 | | 5,640 |
| 28 | Less: Investment Tax Credit Realized | | | | | | | | | |
| 29 | This Year (Sch. C-7) | | | - | | - | | | | |
| 30 | | | | | | | | | | |
| 31 | Current Federal Inc. Taxes (Line 27 - Line 29) | 1,250 | | (5,246) | | (3,996) | | 9,636 | | 5,640 |
| 32 | | | | | | | | | | |
| 33 | Summary: | | | | | | | | | |
| 34 | Current State Income Taxes (Line 23) | 214 | | (898) | | (684) | | 1,649 | | 965 |
| 35 | Current Federal Income Taxes (Line 31) | 1,250 | | (5,246) | | (3,996) | | 9,636 | | 5,640 |
| 36 | Total Occurrent Income Tou Foresteen (To O 4) | | • | (0.444) | | (4.000) | | 44.005 | _ | |
| 37 | Total Current income Tax Expense (To C-1) | \$ 1,464 | * | (6,144) | 2 | (4,680) | V | 11,285 | \$ | 6,605 |
| 38 39 40 | | Supporting Sch Recap Schedule | | | -4 , (| C-5, C-8 | | | | |

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

34 Common Equity

Total

35 36 Fiorida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Kirsten Markwell

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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

| Interest on Long-Term Debt Amortization of Debt Premium, Disc. and Expense Net Interest on Short-Term Debt/Deposits (30) 167 137 137 Other Interest Expense - Intercompany 401 6,669 7,070 7,070 AFUDC ITC Interest Synchronization (IRC 48(f)(2) only - See below) Total Used For Tax Calculation \$ 371 \$ 6,836 \$ 7,207 \$ 7,207 \$ Adjustment to calculate interest per capital structure in Schedule D1. Amount Ratio Cost Total Weighted Cost Co | ine | | Total | Utility | Utility | | |
|---|----------------------|--|-----------------------|--------------|----------------|----------|-----------|
| Amortization of Debt Premium, Disc. and Expense Net Interest on Short-Term Debt/Deposits (30) 167 137 137 137 Other Interest Expense - Intercompany 401 6,669 7,070 7,070 AFUDC | <u>lo.</u> | Description | Per Books | Adjustments* | Adjusted | Water | Wastewate |
| Disc. and Expense Net Interest on Short-Term Debt/Deposits (30) 167 137 137 Other Interest Expense - Intercompany 401 6,669 7,070 7,070 AFUDC ITC Interest Synchronization (IRC 48(f)(2) only - See below) | - | Interest on Long-Term Debt | | | | | |
| Interest on Short-Term Debt/Deposits (30) 167 137 137 Other Interest Expense - Intercompany 401 6,669 7,070 7,070 AFUDC | 3 | Amortization of Debt Premium, | | | | | |
| Interest on Short-Term Debt/Deposits (30) 167 137 137 Other Interest Expense - Intercompany 401 6,669 7,070 7,070 AFUDC | | Disc. and Expense Net | | | | | |
| Other Interest Expense - Intercompany AFUDC AFUDC ITC Interest Synchronization (IRC 46(f)(2) only - See below) Total Used For Tax Calculation *Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Amount Ratio Cost Weighted Cost Cost Cost Cost Short-Term Debt Total Debt Only Weighted Cost Cost Cost Cost Cost Cost Cost Cost | В | Interest on Short-Term Debt/Deposits | (30) | 167 | 137 | 137 | |
| AFUDC ITC Interest Synchronization (IRC 46(f)(2) only - See below) Total Used For Tax Calculation \$ 371 \$ 6,836 \$ 7,207 \$ 7,207 \$ * Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Balances From Schedule D-1 Amount Ratio Cost Cost Cost Long-Term Debt \$ - This Schedule is not applicable Short-Term Debt | } | Other Interest Expense - Intercompany | 401 | 6,669 | 7,070 | 7,070 | |
| 2 ITC Interest Synchronization (IRC 46(f)(2) only - See below) Total Used For Tax Calculation \$ 371 \$ 6,836 \$ 7,207 \$ 7,207 \$ * Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Total Debt Only Weighted Weighted Ealances From Schedule D-1 Amount Ratio Cost Cost Cost Long-Term Debt \$ - This Schedule is not applicable Short-Term Debt - | 0 | AFUDC | | - | - | | |
| Total Used For Tax Calculation \$ 371 \$ 6,836 \$ 7,207 \$ 7,207 \$ *Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Balances From Schedule D-1 Amount Ratio Cost Cost Cost Cost Long-Term Debt Short-Term Debt Short-Term Debt Annual Cost Cost Cost Cost Cost Cost Cost Cost Cost | | ITC Interest Synchronization | | | | | |
| Total Used For Tax Calculation \$ 371 \$ 6,836 \$ 7,207 \$ 7,207 \$ *Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Balances From Schedule D-1 Amount Ratio Cost Cost Cost Long-Term Debt \$ - This Schedule is not applicable Short-Term Debt - | | (IRC 46(f)(2) only - See below) | | - | - | - | |
| *Adjustment to calculate interest per capital structure in Schedule D1. *Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Total Debt Only Weighted Weighted Balances From Schedule D-1 Amount Ratio Cost Cost Cost Long-Term Debt \$ - This Schedule is not applicable Short-Term Debt - | 5 | Total Used For Tax Calculation | \$ 371 | \$ 6,836 | \$ 7,207 | \$ 7,207 | \$ |
| * Adjustment to calculate interest per capital structure in Schedule D1. Adjustment to calculate interest per capital structure in Schedule D1. Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Total Debt Only Weighted Weighted Weighted See Sch. Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost Cost | | | | | | | |
| Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4) Total Debt Only Weighted Weighted Balances From Schedule D-1 Amount Ratio Cost Cost Cost Cost Long-Term Debt \$ - This Schedule is not applicable Short-Term Debt - | 8 9 | * Adjustment to calculate interest per capit | al structure in Sched | ule D1. | | | |
| ONLY for Option 2 companies (See Sch. C-8, pg. 4) Total Debt Only Weighted Weighted Weighted Cost Balances From Schedule D-1 Amount Ratio Cost Cost Cost Cost Total Debt Only Weighted Weighted Cost Total Debt Only | | | | | | | |
| Total Debt Only Weighted Weighted Amount Ratio Cost Cost Cost Cost Cost Total Debt Only Weighted Weighted Cost Cos | | <u> </u> | • | | | | |
| Weighted Weighted Amount Ratio Cost Cost Cost | | ONLY for Option 2 companies (See Sch. C- | 8, pg. 4) | | | | |
| Reference From Schedule D-1 Amount Ratio Cost Cost Cost Reference From Schedule D-1 Amount Ratio Cost Cost Cost Reference From Schedule D-1 This Schedule is not applicable Short-Term Debt - This Schedule is not applicable - This Schedule is not applicable | | | | | | | • |
| 27 - This Schedule is not applicable 29 - This Schedule is not applicable 29 - This Schedule is not applicable 20 - This Schedule 20 - This | | | A 4 | Ratio | Cost | • | • |
| 8 Long-Term Debt \$ - This Schedule is not applicable 9 | | Balances From Schedule D-1 | Amount | | | | |
| 0 Short-Term Debt - | 6 | Balances From Schedule D-1 | Amount | | | | |
| · | 6 7 | · · · · · · · · · · · · · · · · · · · | | | not applicable | | |
| | :6 :7 :8 :9 | Long-Term Debt | | | not applicable | | |
| SZ Preferred Stock - | 26 27 28 29 | Long-Term Debt | | | not applicable | - | |

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Schedule: C-4 Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line | · · · · · · · · · · · · · · · · · · · | | | ••• |
|------|--|------------------------------------|-------------------|-------|
| No. | | | Water | Sewer |
| 1 | Meals & Entertainment per below allocation | | \$ 22 | |
| 2 | • | | | |
| 3 | Total | • | \$ 22 | \$ - |
| 4 | | • | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Allocation Methodology to UIF water and wastewater s | systems is based upon number of t | ERCs at year end. | |
| 10 | | | | |
| 11 | Total - Meals & Entertainment | 1,371 | | |
| 12 | @50% | 686 | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Allocation Methodology to counties based on UIF num | ber of ERCs at the end of the test | year: | |
| 17 | | 12/31/11 ERCs | Water | Sewer |
| 18 | Marion County - Water | 527.6 | 39 | |
| 19 | Marion County - Wastewater | 76.2 | | 6 |
| 20 | Orange County - Water | 298.5 | 22 | |
| 21 | Pasco County - Water | 2,883.0 | 212 | |
| 22 | Pasco County - Wastewater | 1,137.0 | | 84 |
| 23 | Pinellas County - Water | 430.1 | 31 | |
| 24 | Seminole County - Water | 2,592.5 | 191 | |
| 25 | Seminole County - Wastewater | 1,375.5 | | 101 |
| 26 | TOTAL UIF | 9,320.4 | 495 | 191 |

Supporting Schedule: None Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [X] Florida Public Service Commission

Schedule: C-5 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | | UIF | | | | Per Bo | oks Allocation | to County Sy | /stems | | |
|------|---|-------------|-------------|-------------|----------|---------|---------|----------------|--------------|----------|----------|----------|
| Line | | Total | Utility | Utility | Marion | Marion | Orange | Pasco | Pasco | Pinellas | Seminole | Seminole |
| No. | Description | Per Books | Adjustments | Adjusted | Water | Sewer | Water | Water | Sewer | Water | Water | Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Tax Depreciation and Amortization | \$ 415,201 | | \$ 415,201 | | | | | | | | |
| 4 | Book Depreciation and Amortization | 525,753 | | 525,753 | | | | | | | | |
| 5 | · | | | | | | | | | | | - |
| 6 | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | Tap Fees | • | | - | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | | 15,050 | | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | - | | - | | | | | | | | |
| 14 | Deferred Rate Case Amortization | (137,916) | | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | | 4,172 | | | | | | | | |
| 16 | Bad Debts | 2,094 | | 2,094 | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | | 2,249 | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227) |
| 20 | | | | | | | | * . | | | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12,756) | | | | | | | | |
| 23 | (Limited by NOL) | | | | | | | | | | | |
| 24 | State Deferred Tax (See Note 2) | (12,756) | - | (12,756) | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | _ | (219,171) | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 | | | | | | | | | | 0.00 | | |
| 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | _ | (74,519) | | | | | | | | |
| 31 | , | (, ,,=,=, | | (: 1,01.0) | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | - | (12,756) | | | | | | | | |
| 33 | | | | (32),007 | | | | | | | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | \$. | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880) |
| 35 | , , , | | | | 1., | | 1-77 | 1,/ | 1,-,1 | 1.,5217 | 1-1-1-1 | (.=,500) |

36 37 **Notes**:

Supporting Schedules: None Recap Schedules: C-2

¹⁾ The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have 41 not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have 43 not been included in the above schedule.

Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Florida Public Service Commission

Total

(1,139,240)

(1,141,218)

(988,957)

(986,142)

Schedule: C-6

Page 1 of 3

Preparer: Kirsten Markwell

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 | | Acc | count No. 4419 / 436 | 9 | Acco | ount No. 4421 / 4371 | | Net Defer | red Income Taxes - T | OTAL |
|------|------|----------|----------------------|-----------|----------|----------------------|-----------|-------------|----------------------|------|
| No. | Year | State | Federal | Total | State | Federal | Total | 190.2 State | 190.1 Federal | Tota |
| 1 | 2008 | 978 | 10,505 | 11,483 | 3,883 | 22,681 | 26,564 | (33,729) | (1,105,511) | (1,1 |
| 2 | 2009 | 978 | 10,505 | 11,483 | 3,955 | 23,101 | 27,056 | (35,951) | (1,105,267) | (1,1 |
| 3 | 2010 | 978 | 10,505 | 11,483 | 4,106 | 23,985 | 28,091 | (15,719) | (973,238) | (9 |
| 4 | 2011 | 978 | 10,505 | 11,483 | 4,094 | 23,917 | 28,011 | (15,305) | (970,837) | (9 |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | Acc | ount No. 4425 / 437 | 5 | Acco | ount No. 4427 / 4377 | | | | |
| 8 | Year | State | Federal | Total | State | Federal | Total | | | |
| 9 | 2008 | (19,740) | (115,312) | (135,052) | (3,347) | (19,548) | (22,895) | | | |
| 10 | 2009 | (23,012) | (134,429) | (157,441) | (1,486) | (8,675) | (10,161) | | | |
| 11 | 2010 | (20,720) | (121,038) | (141,758) | (267) | (1,553) | (1,820) | | | |
| 12 | 2011 | (20,183) | (117,903) | (138,086) | (301) | (1,750) | (2,051) | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | Acc | ount No. 4433 / 438 | 3 | Acco | ount No. 4437 / 4387 | | | | |
| 16 | Year | State | Federal | Total | State | Federal | Total | | | |
| 17 | 2008 | (383) | (23,216) | (23,599) | (15,120) | (980,621) | (995,741) | | | |
| 18 | 2009 | (2,801) | (23,216) | (26,017) | (14,749) | (979,354) | (994,103) | | | |
| 19 | 2010 | (5,219) | (23,216) | (28,435) | 4,277 | (868,503) | (864,226) | | | |
| 20 | 2011 | (5,228) | (23,318) | (28,546) | 4,218 | (868,818) | (864,600) | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | Acc | ount No. 4385 / 443 | 5 | | | | | | |
| 24 | Year | State | Federal | Total | | | | | | |
| 25 | 2008 | - | - | - | | | | | | |
| 26 | 2009 | 1,164 | 6,801 | 7,965 | | | | | | |
| 27 | 2010 | 1,126 | 6,582 | 7,708 | | | | | | |
| 28 | 2011 | 1,117 | 6,530 | 7,647 | | | | | | |

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

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Fiorida Public Service Commission

Schedule: C-6 Page 2 of 3

Preparer: Kirsten Markwell

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. 4 | 419 (190.2011) Def | erred State Tax - | Other Tap Fees | | | Account No. 4421 | (190.2012) - Deferr | ed State Tax - Taj | Fees Post 2000 | |
|------|------|---------------|----------------------|---------------------|----------------|----------|------|------------------|---------------------|--------------------|----------------|----------|
| | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| Line | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| No. | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 1 | 2008 | | | | | 978 | 2008 | | | | | 3,883 |
| 2 | 2009 | 978 | • | | | 978 | 2009 | 3,883 | 72 | | | 3,955 |
| 3 | 2010 | 978 | - | | | 978 | 2010 | 3,955 | 151 | | | 4,106 |
| 4 | 2011 | 978 | - | | | 978 | 2011 | 4,106 | (12) | | | 4,094 |
| 5 | | | | | | | | | | | | |
| 6 _ | | Account No | o. 4425 (190.2020) [| Deferred State Tax | - Rate Case | | | Account No. | 4427 (190.2021) De | eferred State Tax | - Maint Fee | |
| 7 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (19,740) | 2008 | | | | | (3,347) |
| 11 | 2009 | (19,740) | (3,272) | | | (23,012) | 2009 | (3,347) | 1,861 | | | (1,486) |
| 12 | 2010 | (23,012) | 2,292 | | | (20,720) | 2010 | (1,486) | 1,219 | | | (267) |
| 13 | 2011 | (20,720) | 537 | | | (20,183) | 2011 | (267) | (34) | | | (301) |
| 14 | | | | | | | | | | | | |
| 15 _ | | Account | No. 4433 (190.202 | 4) Deferred State | Tax - Org | | | Account No. 4 | 437 (190.2031) Def | erred State Tax - | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (383) | 2008 | | | | | (15,120) |
| 20 | 2009 | (383) | (2,418) | | | (2,801) | 2009 | (15,120) | 371 | | | (14,749) |
| 21 | 2010 | (2,801) | (2,418) | | | (5,219) | 2010 | (14,749) | 19,026 | | | 4,277 |
| 22 | 2011 | (5,219) | (9) | | | (5,228) | 2011 | 4,277 | (59) | | | 4,218 |
| 23 | | | | | | | | | | | | |
| 24 _ | | Accou | int No. 4435 - Defei | rred State Tax - Ba | ad Debt | | | | | | | |
| 25 | | | Current | Flowback | Adjust. | | | | | | | |
| 26 | | Beginning | Year | To Curr. | Debit | Ending | | | | | | |
| 27 _ | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | - | | | | | | |
| 29 | 2009 | - | 1,164 | | | 1,164 | | | | | | |
| 30 | 2010 | 1,164 | (38) | | | 1,126 | | | | | | |
| 31 | 2011 | 1,126 | (9) | | | 1,117 | | | | | | |

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

Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-6

Page 3 of 3

Preparer: Kirsten Markwell

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. 43 | 69 (190.1011) Defe | rred Federal Tax | Other Tap Fees | | | Account No. 4371 | (190.1012) Deferred | l Federal Tax - Ta | p 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 |
| - | 2008 | | | | | 10,505 | 2008 | | | | | 22,681 |
| 2 | 2009 | 10,505 | | | | 10,505 | 2009 | 22,681 | 420 | | | 23,101 |
| 3 | 2010 | 10,505 | | | | 10,505 | 2010 | 23,101 | 884 | | | 23,985 |
| 4 | 2011 | 10,505 | | | | 10,505 | 2011 | 23,985 | (68) | | | 23,917 |
| 5 | | A | 4075 (400 4000) D. | .f | Data Conn | | | A consumé blo | 1977 (400 4004) D-4 | ioned Fadaul Ta | . Maint Fac | |
| · - | | Account No. | 4375 (190.1020) De | | | | | Account No. 4 | 1377 (190,1021) Def | | | |
| , | | Danimalan | Current Year | Flowback To Curr. | Adjust. Debit | Ending | | Beginning | Current Year | Flowback To Curr. | Adjust. Debit | Ending |
| ο ο | Year | Beginning Balance | Tear Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | Balance | Delerral | 1 eat | (Credit) | (115,312) | 2008 | Dalatice | Derettui | 1001 | (Oredit) | (19,548) |
| 11 | 2009 | (115,312) | (19,117) | | | (134,429) | 2009 | (19,548) | 10,873 | | | (8,675) |
| 12 | 2010 | (134,429) | 13,391 | | | (121,038) | 2010 | (8,675) | 7,122 | | | (1,553) |
| 13 | 2011 | (121,038) | 3,135 | | | (117,903) | 2011 | (1,553) | (197) | | | (1,750) |
| 14 | | (121,000) | -1.55 | | | (,, | | (1,122) | (, | | | (., |
| 15 | | Account No. | 4383 (190.1024) D | eferred Federal T | ax - Org. Exp. | | | Account No. 43 | 87 (190.1031) Defe | rred Federal Tax - | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 ' | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (23,216) | 2008 | | | | | (980,621) |
| 20 | 2009 | (23,216) | 0 | | | (23,216) | 2009 | (980,621) | 1,267 | | | (979,354) |
| 21 | 2010 | (23,216) | 0 | | | (23,216) | 2010 | (979,354) | 110,851 | | | (868,503) |
| 22 | 2011 | (23,216) | (102) | | | (23,318) | 2011 | (868,503) | (315) | | | (868,818) |
| 23 | | _ | | | | | | | | | | |
| 24 _ | | Accoun | t No. 4485 - Deferr | | | | | | | | | |
| 25 | | | Current | Flowback | Adjust. | | | | | | | |
| 26 | | Beginning | Year | To Curr. | Debit | Ending | | | | | | |
| 27 _ | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | - | | | | | | |
| 29 | 2009 | - | 6,801 | | | 6,801 | | | | | | |
| 30 | 2010 | 6,801 | (219) | | | 6,582 | | | | | | |
| 31 | 2011 | 6,582 | (52) | | | 6,530 | | | | | | |

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

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Allocation to Countles

Schedule: C-7 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | | · | | | | |
|-------------|-------|--------------|---------------------------|-----------------------|-------------|-------------|-------------|
| Line No. | Year | Gross ITC | Acc. Amort. 12/31/2008 | Net ITC 12/31/2008 | 2009 | 2010 | 2011 |
| 1 | Prior | (18,612) | 7,812 | (10,800) | 279 | 279 | 279 |
| 2 | 1981 | (7,053) | 2,862 | (4,191) | 106 | 106 | 106 |
| 3 | 1982 | (18,745) | 7,306 | (11,439) | 281 | 281 | 281 |
| 4 | 1983 | (52,301) | 19,625 | (32,676) | 785 | 785 | 785 |
| 5 | 1984 | (37,642) | 13,560 | (24,082) | 565 | 565 | 565 |
| 6 | 1985 | (12,934) | 4,462 | (8,472) | 194 | 194 | 194 |
| 7 | 1986 | (9,723) | 3,212 | (6,511) | 146 | 146 | 146 |
| 8 | | | | - | 2,356 | 2,356 | 2,356 |
| 9 | | | 58,839 | (98,171) | (95,815) | (93,459) | (91,103) |
| 10 | | | - | | | | |
| 11 | | | Per Books | (102,883) | (102,098) | (99,742) | (88,747) |
| 12 | | | | | | | |
| 13 | | | Difference | (4,712) | (6,283) | (6,283) | 2,356 |
| 14 | | | | See Note 1. | See Note 2. | See Note 3. | See Note 4. |
| 15 | | | | | | | |

1.5 % ITC

| 1 | 6 |
|---|---|
| 1 | 7 |

| 18 | | | Amount | Realized | Amortiz | ation | | | | |
|----|------|-----------|---------|----------|---------|---------|----------|----------|---------------|------------|
| 19 | | | | Prior | | Prior | | | 12/31/11 ERCs | Allocation |
| 20 | | Beginning | Current | Year | Current | Year | Ending | Marion | 603.8 | (5,902) |
| 21 | | Balance | Year | Adjust. | Year | Adjust. | Balance | Orange | 298.5 | (2,918) |
| 22 | 2008 | | | | | | (98,171) | Pasco | 4,020.0 | (39,294) |
| 23 | 2009 | (98,171) | | | 2,356 | | (95,815) | Pinellas | 430.1 | (4,204) |
| 24 | 2010 | (95,815) | | | 2,356 | | (93,459) | Seminole | 3,968.0 | (38,786) |
| 25 | 2011 | (93,459) | | | 2,356 | | (91,103) | TOTAL | 9,320.4 | (91,103) |
| 26 | | | | | | | | | | |

27 28 29

- 0 1. 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
- 31 2. 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
- 32 3. 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
- 35 4. 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: C-8 Page 1 of 1

Docket No.: 120209-WS

Preparer: Kirsten Markwell

Schedule Year Ended: December 31, 2011

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.

| | | Parent's Name: | | | Utilities, Inc. | | |
|------|---|-------------------------|--------------|--------|-----------------|----------------|----|
| Line | | | % of | | Cost | Weighted | |
| No. | Description | Amount | Total | | Rate | Cost | - |
| 1 | Long-Term Debt | | | % | | % | % |
| 2 | | | | | | | |
| 3 | Short-Term Debt | | | | | | |
| 4 | | | | | | | |
| 5 | Preferred Stock | | | | | | |
| 6 | | | | | | | |
| 7 | Common Equity - Common Stock | | | | | | |
| 8 | Retained Earnings - Parent Only | _ | | | | | |
| 9 | | | | | | | |
| 10 | Deferred Income Tax | | | | | | |
| 11 | | | | | | | |
| 12 | Other Paid in Capital | | | | | | - |
| 13 | | | | | | - | |
| 14 | Total | N/A | 0.00% | % | | | % |
| 15 | | | | | | | _ |
| 16 | | | | | | | |
| 17 | Weighted Cost Parent Debt X 37.63% (or applicable consoli | dated tax rate) | | | | | |
| 18 | X Equity of Subsidiary (To C-1) | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | NOTE: A Parent debt adjustment is not necessary. Utilities, | Inc. (parent company) | imputes inte | rest (| expense to ea | ch subsidiary | |
| 22 | company, including Utilities, Inc. of Florida, based on the c | apital structure of the | consolidated | grou | p. This interc | ompany interes | st |
| 23 | is shown on Schedules C-3, line 8. | | | | | | |

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-9 Page 1 of 1

Preparer: Kirsten Markwell

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

Line No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-10 Page 1 of 1

Preparer: Kirsten Markwell

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

| | What have seen and assembly an an wish the Internal Program Complete | Mana |
|---|---|------|
| 1 | What tax years are currently open with the Internal Revenue Service? | None |
| 2 | | |
| 3 | Is the treatment of customer deposits at issue with the IRS? | No |
| 4 | · | |
| 5 | Is the treatment if contributions in aid of construction at issue with the IRS? | No |
| 6 | | 110 |
| О | | |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule D-1 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|-------------------------------------|---------|-----------|---------------|
| Line No. | Class of Capital | Requested Rate Base AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| | | | | | |
| 1 | Long Term Debt | 106,317 | 42.72% | 6.65% | 2.84% |
| 2 | Short Term Debt | - | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 105,723 | 42.48% | 10.36% | 4.40% |
| 5 | Customer Deposits | 2,281 | 0.92% | 6.00% | 0.05% |
| 6 | Tax Credits - Zero Cost | 2,955 | 1.19% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 31,581 | 12.69% | | |
| 9 | Other (Explain) | <u>-</u> | | | |
| 10 | | | | | |
| 11 | Total | 248,857 | 100.00% | | 7.29% |
| 12 | | | | | |

13

14 Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.

15 16 17

18

2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

Schedule D-2 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|-----------------------------------|------------------|------------------|----------------|------------------|------------|---------------------|
| | | | | | Reconciliation A | djustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (179,893,683) | 50.14% | 106,317 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | | | | - | | - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (178,923,546) | 49.86% | 105,723 |
| 5 | Customer Deposits | 2,029 | 2,477 | 2,281 | - | n/a | 2,281 |
| 6 | Tax Credits - Zero Cost | 2,993 | 2,918 | 2,955 | - | n/a | 2,955 |
| 7 | Tax Credits - Weighted Cost | | | | - | | • |
| 8 | Accumulated Deferred Income Taxes | 31,670 | 30,508 | 31,581 | - | n/a | 31,581 |
| 9 | Other (Explain) | | | | - | | - |
| 10 | , | | | | | | |
| 11 | Total | 358,813,858 | 357,041,005 | 359,066,086 | (358,817,229) | 100.00% | 248,857 |
| 12 | | | | | | | |
| | | | | | | | |

13 14 Note

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

Recap Schedules: D-1

^{15 1.} Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Preferred Stock Outstanding Thirteen Month Average

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-3 Page 1 of 1

Preparer: Kirsten E. Markwell

| Explan | Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level. | | | | | | | | | | | |
|--------|---|-------|---------------------|-------------------|------------------|--------------------------|----------------------------|----------------------------|--------------|---------------------|---------------------|----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Line | Description, Coupon | Issue | Call Provision, | Principal Amount | Principal Amount | Discount or Premium | Discount or Premium | Issuing Expense | Net Proceeds | Rate (Contract Rate | Dollar Dividend on | Effective Cost |
| No. | Rate. Years of Life | Date | Special Restriction | Sold (Face Value) | Outstanding | on Principal Amount Sold | Associated with Column (5) | Associated with Column (4) | (5)-(9)+(7) | on Face Value) | Face Value (11\v(5) | Rate (12)/(10) |

Not applicable.

2

Recap Schedules: A-19, D-2

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

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule D-4 Page 1 of 1

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Interim [x] Final [x]

Historical [x] Projected []

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

| | (1) | (2) | (3) | (4) | (5) |
|---|--|----------------------------------|--------------------------|--------------------------------|-----------|
| * | . | m · 1. · · · · · · · · · · · · · | March Da | Thirteen Month Average | Effective |
| Line No. | Lender | Total Interest Expense | Maturity Date | Amount Outstanding at 12/31/11 | Cost Rate |
| 1 | Chase | <u> </u> | Revolving Line of Credit | <u>-</u> | |
| 2 | | | | | |
| 3 | Total | <u> </u> | | | |
| 4 | | | | 5 | |
| 5 | | | | | |
| 6 | Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc. | | | | |
| 7 | | | | | |
| 8 | *Maturity Date not applicable | | | | |

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13-Month Average Balance

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Interim [x] Final [x] Historical [x] Projected [] Florida Public Service Commission

Schedule D-5 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| Line | (1) Description, Coupon | (2) Issue Date - | (3) Principal Amount | (4) Thirteen Month Average Principal Amount | (5) Amount Outstanding | (6) Unamortized Discount or Premium Associated | (7) Unamortized Issuing Expense Associated | (8) Annual Amortization of Discount or Premium | (9) Annual Amortization of Issuing Expense on | (10) Interest Cost (Coupon Rate | (11) Total Interest Cost | (12) Effective Cost Rate |
|-------------|--|--------------------------|----------------------|---|------------------------------|--|--|--|---|---------------------------------------|--------------------------------|--------------------------------|
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | x Column (4)) | (8)+(9)+(10) | (11)/((4)-(6)-(7)) |
| 1 2 3 | 6.58% note, due in installments beginning 2017 | 7/19/2006 - 7/19/2035 | 180,000,000 | 180,000,000 | - | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |
| 4 5 | Total | | 180,000,000 | 180,000,000 | | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |

8 Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long Term Debt 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

Schedule D-6

Schedule Year Ended: December 31, 2011

Page 1 of 1

Interim [] Final [x] Historical [x] Projected [] Preparer: Kirsten E. Markwell

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) |
|------|---------------------|---------------|-------------------|------------------------|-----------------|-----------------------|---------------------|--------------------------|------------------------|-------------------|---------------|---------------|--------------------|
| | | | | Thirteen Month Average | Amount | Unamortized Discount | Unamortized Issuing | Annual Amortization of | Annual Amortization of | Basis of | Interest Cost | Total | Effective |
| Line | Description, Coupon | Issue Date - | Principal Amount | Principal Amount | Outstanding | or Premium Associated | Expense Associated | Discount or Premium | Issuing Expense on | Variable Rate | (Coupon Rate | Interest Cost | Cost Rate |
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | (i.e. Prime + 2%) | x Column (4)) | (8)+(9)+(11) | (12)/((4)-(6)-(7)) |
| | | | | | | | | | | | | | |

Not applicable.

2

Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Utility [X] or Parent [] Historic [X] or Projected [] Schedule: D-7 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| | (1) | (2) | (3) | (4) | (5) Ending |
|-------------|------------------------|----------------------|----------------------|----------------------|--------------------|
| Line No. | For the Month Ended | Beginning Balance | Deposits Received | Deposits Refunded | Balance (2+3-4) |
| 1 | Dec-10 | | | | 2,029 |
| 2 | Jan-11 | 2,029 | 112 | 41 | 2,100 |
| 3 | Feb-11 | 2,100 | 86 | 58 | 2,128 |
| 4 | Mar-11 | 2,128 | 141 | 72 | 2,197 |
| 5 | Apr-11 | 2,197 | 97 | 80 | 2,214 |
| 6 | May-11 | 2,214 | 124 | 64 | 2,274 |
| 7 | Jun-11 | 2,274 | 112 | 92 | 2,294 |
| 8 | Jul-11 | 2,294 | 108 | 72 | 2,330 |
| 9 | Aug-11 | 2,330 | 134 | 86 | 2,378 |
| 10 | Sep-11 | 2,378 | 94 | 84 | 2,388 |
| 11 | Oct-11 | 2,388 | 96 | 78 | 2,406 |
| 12 | Nov-11 | 2,406 | 106 | 79 | 2,433 |
| 13 | Dec-11 | 2,433 | 110 | 66 | 2,477 |
| 14 | | | | | |
| 15 | | | Thirte | en Month Average \$ | 2,281 |

Recap Schedules: A-19, D-2

Schedule E-1

Page 1 of 1

Rate Schedule

(1)

Company: Utilities, Inc. of Florida; Orange County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] or Sewer []

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

(3)

(6) (7)

Current Rates

Effective
7.26.2011

\$8.03

\$10.86

\$20.10

\$27.18

(4)

(5)

Revenue Schedule at Test Year Rates - Proof of Revenue Company: Utilities, Inc. of Florida; Orange County

Docket No.: 120209-WS

Interim [] Final [x]

Water [x] Sewer []

Test Year Ended: December 31, 2011

Florida Public Service Commission

Page 1 of 2 Preparer: Kirsten Markwell

Schedule E-2

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 calc | ulation must | be made for each | period. | | | | | | | |
|----------------------------------|---|-----------------------|-----------------|---|--------------------------------------|--|---------------------|---|--------------------------------------|---|-----------|--|--------------------------------------|---------------------------------|
| (1) | (2) | | | (4) Total Billable Gallons (in 000's) | (5) Test Year Rates | (6) Test Year Revenues | | (8) Total Billable Gallons (in 000's) | (9) Test Year Rates | (10) Test Year Revenues | | (12) Total Billable Gallons (in 000's) | (13) Test Year Rates | (14) Test Year Revenues |
| Line | | | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates |
| No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Eff. 2/23/11 | 02/23/11 | Eff. 2/23/11 | 07/21/11 | Eff. 7/21/11 | 07/21/11 | Eff. 7/21/11 |
| 1 2 3 4 5 | Residential - Base Charge 5/8" Residential 1" Residential Gallonage Charge (per 1,000 Gallons) | Total Residential | 597 2 599 | | \$7.99 \$19.98 | \$4,770 \$40 \$4,810 | 1,533 5 1,538 | | \$8.00 \$20.02 | \$12,264 \$100 \$12,364 | | | \$8.00 \$20.02 | \$0 \$0 \$0 |
| 7 8 9 10 11 12 | 5/8" Residential 0-6,000 Gallons 6,001-8,000 Gallons 8,001-16,000 Gallons Over 16,000 Gallons 5/8" Residential Total Gallons | | | 2,458 311 414 63 3,246 | \$3.25 \$3.44 \$4.30 \$5.15 | \$7,989 \$1,070 \$1,780 \$324 \$11,163 | | 6,779 1,030 1,632 1,083 10,524 | \$3.26 \$3.45 \$4.31 \$5.16 | \$22,100 \$3,554 \$7,034 \$5,588 \$38,275 | | - | \$3.26 \$3.45 \$4.31 \$5.16 | \$0 \$0 \$0 \$0 \$0 |
| 14 15 16 16 17 18 | 1" Residential 0-6,000 Gallons 6,001-8,000 Gallons 8,001-16,000 Gallons Over 16,000 Gallons 1" Residential Total Gallons | | | 6 | \$3.25 \$3.44 \$4.30 \$5.15 | \$20 \$0 \$0 \$0 \$0 \$20 | | 9 - - - - 9 | \$3.26 \$3.45 \$4.31 \$5.16 | \$29 \$0 \$0 \$0 \$0 \$29 | | | \$3.26 \$3.45 \$4.31 \$5.16 | \$0 \$0 \$0 \$0 \$0 |
| 20 | Total Residential Service | | 599 | 3,252 | | \$15,992 | 1,538 | 10,533 | | \$50,669 | | • | | \$0 |
| 21 22 | | Augus as De | midontial Dill | | | \$26.70 | | | | £22.04 | | | | |
| 23 | | Average Ke | esidential Bill | | | <u>\$26.70</u> | | | | <u>\$32.94</u> | | | | ō |
| 24 25 26 27 28 | General Service - Base Charge 5/8" General Service 1" General Service | Total General Service | 4 2 6 | | \$7.99 \$19.98 | \$32 \$40 \$72 | 10 5 15 | | \$8.00 \$20.02 | \$80 \$100 \$180 | 0 | | \$8.00 \$20.02 | \$0 \$0 \$0 |
| 29 30 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service | | | 13 | \$3.53 | \$46 | | 22 | \$3.54 | 6117 | | | 62.54 | ••• |
| 31 | 1" General Service | | | 95 | \$3.53 \$3.53 | \$335 | | 33 153 | \$3.54 \$3.54 | \$117 \$ 542 | | | \$3.54 \$3.54 | \$0 \$0 |
| 32 | Total | | | 108 | * | \$381 | | 186 | •••• | \$658 | | | 45.51 | \$0 |
| 33 34 | Total General Service | | 6 | 108 | | \$453 | | 196 | | \$839 | | | | \$0 |
| 35 | Iotal General Service | | | 108 | | 3453 | 15 | 186 | | \$839 | | | | 20 |
| 36 | | Average Genera | al Service Bill | | | <u>\$75.53</u> | | | | \$55,90 | | | | \$0.00 |
| 37 | m. 1341 II | | | | | | | | | | | | | |
| 38 39 | Total Miscellaneous Service Charge Revenues (Adjus | ted) | | | | \$760 | | | | \$946 | | | | \$0 |
| 40 | Total Above Calculations | | | | | \$17,206 | | | | \$52,453 | | | | <u>\$0</u> |
| 41 | | | | | | | | | | | | | | |
| 42 | Total Per Books | 111 | | | | \$16,117 | | | | \$54,177 | | | | \$0 |
| 43 44 | Adjustment to Remove Accrual Included in "Per Boo Adjustment to Miscellaneous Service Charges Revent | | | | | \$1,108 | | | | (\$1,667) (\$150) | | | | |
| 45 | Adjusted Total Per Books | oo per a e rage roi i | | | | \$17,225 | | | | \$52,359 | | | | \$0 |
| 46 | | | | | | | | | | | | | | |
| 47 | Difference | | | | | (\$19) | | | | \$94 | | | | \$0 |
| 48 49 | Percentage Difference | | | | | <u>-0.12%</u> | | | | 0.17% | | | | 0.00% |

Florida Public Service Commission

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Orange County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] Sewer []

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

Page 2 of 2 Preparer: Kirsten Markwell

Schedule E-2

| | | the test year | , a revenue calculat | ion must be r | nade for each pe | riod. | | | | | |
|----------|---|----------------------------------|--|-------------------|-------------------------------|---------------|-----------------------------------|----------------------|----------------|------------|---------------------|
| (1) | (2) | (15) Total Bills for Rates | (16) Total Billable Gallons (in 000's) | (17) Test Year | (18) Test Year Revenues | (19) Total | (20) Total Billable Gallons | (21) Total | (22) | (23) | (24) Revenues at |
| Line | | Effective | for Rates | Effective | for Rates | Bills for | (in 000's) for | Test Year | Annualized | Proposed | Proposed |
| No. | Class/Meter Size | 07/26/11 | Eff. 7/26/11 | 07/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Revenues | Rates | Rates |
| | | | | | | | | | | | |
| 1 2 | Residential - Base Charge 5/8" Residential | 1,489 | | \$8.03 | \$11,957 | 3,619 | | \$28,991 | \$29,061 | \$10.86 | \$39,302 |
| 3 | 1" Residential | 5 | | \$20.10 | \$101 | 12 | | \$241 | \$241 | \$27.18 | \$326 |
| 4 | Total Residentia | 1,494 | | | \$12,057 | 3,631 | | \$29,231 | \$29,302 | | \$39,629 |
| 5 | | | | | | | | | | | |
| 6 7 | Gallonage Charge (per 1,000 Gallons) 5/8" Residential | | | | | | | | | | |
| 8 | 0-6,000 Gallons | | 6,110 | \$3.27 | \$19,980 | | 15,347 | \$50,068 | \$50,185 | \$4,42 | \$67,834 |
| 9 | 6,001-8,000 Gallons | | 784 | \$3.46 | \$2,713 | | 2,125 | \$7,336 | \$7,353 | \$4.68 | \$9,945 |
| 10 | 8,001-16,000 Gallons | | 1,207 | \$4.33 | \$5,226 | | 3,253 | \$14,040 | \$14,085 | \$5.85 | \$19,030 |
| 11 | Over 16,000 Gallons | | 748 | \$5.18 | \$3,875 | | 1,894 | \$9,787 | \$9,811 | \$7.00 | \$13,258 |
| 12 13 | 5/8" Residential Total Gallons | | 8,849 | | \$31,793 | | 22,619 | \$81,232 | \$81,434 | | \$110,067 |
| 14 | 1" Residential | | | | | | | | | | |
| 15 | 0-6,000 Gallons | | 5 | \$3.27 | \$16 | | 20 | \$65 | \$65 | \$4.42 | \$88 |
| 16 | 6,001-8,000 Gallons | | - | \$3.46 | \$0 | | • | \$0 | \$0 | \$4.68 | \$0 |
| 16 | 8,001-16,000 Gallons | | - | \$4.33 | \$0 | | - | \$0 | \$0 | \$5,85 | \$0 |
| 17 | Over 16,000 Gallons | | | \$5.18 | \$0 | | 20 | \$0 \$65 | \$0 | \$7.00 | \$88 |
| 18 19 | 1" Residential Total Gallons | | 5 | | \$16 | | | 303 | \$65 | | |
| 20 | Total Residential Service | 1,494 | 8,854 | | \$43,867 | 3,631 | 22,639 | \$110,528 | \$110,801 | | \$149,784 |
| 21 | | | | | | | | | | | |
| 22 | | Average Resi | | | <u>\$29.36</u> | | | \$30 <u>.44</u> | \$30.52 | | \$41.25 |
| 23 24 | General Service - Base Charge | | | | | | | | | | |
| 25 | 5/8" General Service | 10 | | \$8.03 | \$80 | 24 | | \$192 | \$193 | \$10.86 | \$261 |
| 26 | 1" General Service | 5 | | \$20.10 | \$101 | 12 | | \$241 | \$241 | \$27.18 | \$326 |
| 27 | Total General | Service 15 | | | \$181 | 36 | | \$433 | \$434 | | \$587 |
| 28 | 0 " | | | | | | | | | | |
| 29 30 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service | | 62 | \$3.55 | \$220 | | 108 | \$383 | \$383 | \$4.80 | \$518 |
| 31 | 1" General Service | | 40 | \$3.55 | \$142 | | 288 | \$1,019 | \$1,022 | \$4.80 | \$1,382 |
| 32 | Total | | 102 | | \$362 | | 396 | \$1,402 | \$1,406 | • | \$1,901 |
| 33 | | | | | | | | | | | |
| 34 | Total General Service | 15 | 102 | | \$543 | 36 | 396 | \$1,835 | \$1,840 | | \$2,488 |
| 35 36 | Aug | rage General | | | \$36.19 | | | \$50.96 | \$51.10 | | \$69.10 |
| 37 | Ave | age General | | | \$30,19 | | | <u>\$30.90</u> | \$31.10 | | <u>\$09.10</u> |
| 38 | Total Miscellaneous Service Charge Revenues (Adjusted) | | | | \$1,512 | | | \$3,218 | \$3,218 | | \$3,218 |
| 39 | | | | | | | | | | | |
| 40 | Total Above Calculations | | | | \$45,922 | | | \$115,581 | \$115,858 | | \$155,489 |
| 41 | Total Per Books | | | | 645 260 | | | £11# (P? | | | |
| 42 43 | Total Per Books Adjustment to Remove Accrual Included in "Per Books" | | | | \$45,389 \$383 | | | \$115,683 (\$177) | | | |
| 44 | Adjustment to Miscellaneous Service Charges Revenues per E-5 Page 1 | of 1 | | | 9503 | | | (\$150) | | | |
| 45 | Adjusted Total Per Books | | | | \$45,772 | | | | Total Required | l Revenues | \$155,592 |
| 46 | 75.140 | | | | | | | | | | (44.4 |
| 47 48 | Difference | | | | \$150 | | | \$224 | | Difference | (\$103) |
| 49 | Percentage Difference | | | | 0.33% | | | 0.19% | Percentage | Difference | <u>-0.07%</u> |

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Water [x] or Sewer [x]

Schedule E-3 Page 1 of 1 Preparer: Darrien Pitts

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

WATER

| Line | (1) Month/ | (2) | (3) Multi | (4) General | (5) Private Fire | (6) | (7) |
|------|------------|-------------|--------------|----------------|---------------------|-------|-------|
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | Jan-11 | 300 | | 3 | <u>-</u> | - | 303 |
| 2 | Feb-11 | 299 | | 3 | - | - | 302 |
| 3 | Mar-11 | 315 | | 3 | - | _ | 318 |
| 4 | Apr-11 | 306 | | 3 | - | - | 309 |
| 5 | May-11 | 305 | | 3 | - | - | 308 |
| 6 | Jun-11 | 308 | | 3 | - | - | 311 |
| 7 | Jul-11 | 304 | | 3 | • | - | 307 |
| 8 | Aug-11 | 304 | | 3 | - | • | 307 |
| 9 | Sep-11 | 298 | | 3 | • | - | 301 |
| 10 | Oct-11 | 300 | | 3 | - | - | 303 |
| 11 | Nov-11 | 295 | | 3 | - | - | 298 |
| 12 | Dec-11 | 297 | | 3 | - | - | 300 |
| 13 | | | | | | | |
| 14 | Total | 3,631 | - | 36 | - | - | 3,667 |

WASTEWATER - NOT APPLICABLE

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-------|--------|-------------|-------------|---------|--------------|-------|-------|
| Line | Month/ | | Multi | General | Private Fire | | |
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | Jan-11 | | | | - | - | |
| 2 | Feb-11 | | | | - | - | - |
| 3 | Mar-11 | | | | - | - | - |
| 4 | Apr-11 | | | | - | - | - |
| 5 | May-11 | | | | - | - | - |
| 6 | Jun-11 | | | | - | - | - |
| 7 | Jul-11 | | | | - | - | - |
| 8 | Aug-11 | | | | _ | - | - |
| 9 | Sep-11 | | | | - | - | - |
| 10 | Oct-11 | | | | - | - | - |
| 11 | Nov-11 | | | | • | - | - |
| 12 | Dec-11 | | | | - | - | |
| 13 | | | | | | | |
| 14 To | otal | - | - | - | - | | |

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4 Page 1 of 1

Preparer: Darrien Pitts

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 | (1) | (2 Pres | • | | 3) osed** |
|------|--|---------------------------------|-----------------------------|----------------------------|--------------------|
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1 | Water | | | | |
| 2 | Initial Connection | \$21.00 | \$42.00 | | |
| 3 | | | | | |
| 4 | Normal Reconnection | \$21.00 | \$42.00 | | |
| 5 | | | | | |
| 6 | Violation Reconnection | *Actual Cost | *Actual Cost | \$21.00 | \$42.00 |
| 7 | | | | | |
| 8 | Premise Visit | \$21,00 | \$42.00 | | |
| 9 | | | | | |
| 10 | *Actual cost equals the total cost incur | red for services. | | | |
| 11 | | | | | |
| 12 | **The proposed changes in the above | fees mirror the charges allowed | l in the company's previous | rate filing, Docket No. 09 | 0462-WS. The chang |
| 13 | was inadvertently not made to the co | mnany's water tariffs | | - | |

was inadvertently not made to the company's water tariffs.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Docket No.: 120209-WS

Schedule Year ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Water [x] Sewer []

Schedule E-5 Page 1 of 1

Preparer: Darrien Pitts

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|------------------------|-----------------------|-------------|-----------|--------------|
| Line | Initial | Normal | Violation | Other | |
| No. | Connection | Connect | Reconnect | Charges | Total |
| 1 | \$ 1,530.00 | \$ - | \$ 1,638.00 | \$ 200.00 | \$ 3,368.00 |
| 2 | Adjustment | | | | (150.00) (1) |
| 3 | Total Adjusted Miscell | laneous Service Charg | ge Revenues | | \$ 3,218.00 |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Other Charges as follo | ws: | | | |
| 7 | NSF Check Charge | | | 50.00 | |
| 8 | Connection Meter Fee | | | 150.00 (1 |) |
| 9 | Total | | | \$ 200.00 | |

Notes:

⁽¹⁾ Meter Connection Fees of \$150 were incorrectly included in Other Charges rather than in CIAC.

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Docket No.: 120209-WS

Schedule Year ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-6

Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | | (6) |
|-------|-------|-----------------------|-----------------|---------------------------------------|---------------|----------|
| Line | | | | | | |
| No. | Size | Make | Model | Location | - | Quantity |
| | 5.05" | A ' Delle- | D (2 D | T-1 C44 9- 41:- C44 | | 1 |
| I | 5.25" | American Darling | B-02-B | John Street & Amena Street | | 1 |
| 2 | | | | | Total | 1 |
| No. 1 | Size | Make American Darling | Model B-62-B | Location John Street & Amelia Street | | Quantit |

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-7

Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) |
|------|------|------|----------|
| Line | | | |
| No. | Size | Туре | Quantity |

1 Utilities, Inc. of Florida, Orange County, does not have any private fire protection in this area; therefore this

2 schedule is not applicable.

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-8

Page 1 of 1

Preparer: Darrien Pitts

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

| (1) | (2) | (3) |
|------|------|-------------|
| Line | | |
| No. | Type | Description |
| | | |

Utilities, Inc. of Florida, Orange County, does not have any outstanding contracts or agreements having rates or

2 conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-9 Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|------|------------|-----------------|--------|----------------|-----------|
| Line | Type of | To Whom | | How Collected | Agreement |
| No. | Tax or Fee | Payment is Made | Amount | from Customers | Туре |
| | | | | | |

Utilities, Inc. of Florida, Orange County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this

1 2 schedule is not applicable. Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Schedule E-10 Page 1 of 1

Preparer: Darrien Pitts

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

| | (2) | (3) | (4) |
|---|--|--|------------------------------|
| | Type of Charge | Present Charges | Proposed Charges |
| - | iype of Charge | Charges | Charges |
| | Utilities, Inc. of Florida - Orange County is not proposing a change | to its present service availability charges; the | erefore this schedule is not |
| | applicable. | | |
| | System Capacity Charge | | |
| | Residential-per ERC (GPD) | | |
| | All others-per Gallon/Day | | |
| | N . 0 . '. 0' | | |
| | Plant Capacity Charge Residential-per ERC (GPD) | | |
| | All others-per Gallon/Day | | |
| | The chief per canon bay | | |
| | Main Extension Charge | | |
| | Residential-per ERC (GPD) | | |
| | or-per Lot (Front Footage) | | |
| | Multi-family - Per unit All others-per Gallon/Day | | |
| | or-per Front Foot | | |
| | or por 1.10m.1001 | | |
| | Meter Installation Charge | | |
| | 5/8" x 3/4" | | |
| | 1" | | |
| | 1-1/2" 2" | | |
| | All Others | | |
| | ••• | | |
| | Service (Lateral) Installation Charge | | |
| | 5/8" x 3/4" | | |
| | 1" 1-1/2" | | |
| | 2" | | |
| | All Others | | |
| | | | |
| | Back Flow Prevention Installation Charge | | |
| | 5/8" x 3/4" 1" | | |
| | 1-1/2" | | |
| | 2" | | |
| | All Others | | |
| | | | |
| | Plan Review Charge | | |
| | Inspection Charge | | |
| | noposion Charge | | |
| | Guaranteed Revenue Charge | | |
| | With prepayment of Serv. Avail. Charges | | |
| | Residential-per ERC (GPD)/Month | | |
| | All others-per Gallon/Month | | |
| | Without prepayment of Serv. Avail. Charges Residential-per ERC (GPD)/Month | | |
| | All others-per Gallon/Month | | |
| | • | | |
| | Allowance for Funds Prudently Invested (AFPI) | | |
| | (if lines constructed by utility) | | |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Schedule E-11 Page 1 of 1

Preparer: Darrien Pitts

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

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

Utilities, Inc. of Florida, Orange County, 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

Preparer: Darrien Pitts

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

1

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) | (2) | (3) | (4) | (5) | (6) |
|------|----------|------|----------|---------|----------|
| Line | | | Extra | Present | Proposed |
| No. | Customer | Base | Capacity | Charges | Charges |

Utilities, Inc. of Florida, Orange County, does not have any industrial customers, whose utilization exceeds an

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [] Projected [x]
Water [x] or Sewer [x]

Schedule E-13 Page 1 of 1

Preparer: Darrien Pitts

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 | | Historical | Projection | Projected Test | Projection | Projected Test Year | Present | Projected Test | Proposed | Projected Revenue |
| No. | Class. Meter Size | Year Bills | Factor | Year Bills | Factor | Consumption (000) | Rates | Year Revenue | Rates | Requirement |

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Water [X] or Sewer [X]

Customer Class: All Meter Size: All Schedule: E-14 Page 1 of 1

Preparer: Darrien Pitts

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) |
|-------------|----------------------|--------------------|------------|---------------------|------------|-------------------|-------------------------|------------------------|
| Lima | C | Maranhan | Cumulative | Gallons Consumed | Cumulative | Payanad | Consolidated | Bounautona |
| Line No. | Consumption Level | Number of Bills | Bills | (1)x(2) | Gallons | Reversed Bills | Factor [(1)x(6)]+(5) | Percentage of Total |

¹ The billing analysis is contained in Volume II

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

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) Unaccounted | (6) % |
|--------|---------------|-----------|---------|--------|--------------------|-------------|
| Month/ | Total Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| | | 1.486 | 1.632 | 0.0001 | -0.146 | -9.8% |
| | | 1.453 | 1.215 | 0.0001 | 0.238 | 16.3% |
| Feb-11 | | | | | | |
| Mar-11 | | 1.625 | 1.581 | 0.0073 | 0.037 | 2.3% |
| Apr-11 | | 1.728 | 1.730 | 0.0040 | -0.006 | -0.4% |
| May-11 | | 1.876 | 1.703 | 0.0001 | 0.173 | 9.2% |
| Jun-11 | | 2.016 | 1.821 | 0.0011 | 0.194 | 9.6% |
| Jul-11 | | 1.635 | 1.762 | 0.0001 | -0.127 | -7.8% |
| Aug-11 | | 1.996 | 1.497 | 0.0001 | 0.499 | 25.0% |
| Sep-11 | | 1.989 | 1.403 | 0.0001 | 0.586 | 29.5% |
| Oct-11 | | 1.742 | 1.334 | 0.0001 | 0.408 | 23.4% |
| Nov-11 | | 2.091 | 1.667 | 0.0001 | 0.424 | 20.3% |
| Dec-11 | | 1.528 | 1.458 | 0.0001 | 0.070 | 4.6% |
| | ************ | | | | | |
| Total | 0 | 21.165 | 18.804 | 0.013 | 2.348 | 11.1% |

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) Plant Flows | (4) | (5) | (6) |
|--------|--------|-------------------|--------------------|--------|-------------|------------------------|
| Month/ | | | | | Total Plant | Total Purch. Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | No | ot Applicable - v | water only systen | 1 | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|--------------------|---------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | Water Purchased | |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 11/17/2011 * | 115,000 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | |
| or other unusual occurrences affected the flow this day. | | |
| * All water is purchased from Orland Utilities Commission (OUC). Utility | | |
| does submit an MOR, but readings are not daily. This is 1/2 of a | | |
| 2 day reading. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 11/3/2011 * | 65,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 11/21/2011 *** | 67,250 |
| breaks or other unusual occurrences affected the flows on | (3) 11/10/2011 ** | 68,000 |
| these days. | (4) 11/28/2011 *** | 69,500 |
| | (5) 11/17/2011 * | 115,000 |
| ** These are 1/3 of a 3 day reading. | AVIEDACE | 76.050 |
| *** These are 1/4 of a 4 day reading. | AVERAGE _ | 76,950 |
| | | |
| | Max Month | 69,700 |
| 4 Average Daily Flow | Annual | 57,986 |

5 Required Fire Flow

There is a single hydrant. Flows provided by Orlando Utilities Commission

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

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

| | | MONTH | GPD |
|----|---|-------|-----|
| | Not Applicable - water only system | | |
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) R Custome | (4) | (5) SFR | (6) Gallons/ | (7) Total | (8) Total | (9) Annual |
|------|------|-----------|------------------|---------|-----------------------|---------------------------|--------------------------------------|--------------|------------------|
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 280 | 279 | 280 | 21,495,110 | 76,906 | 21,815,680 | 284 | |
| 2 | 2008 | 279 | 258 | 269 | 20,713,284 | 77,144 | 21,406,074 | 277 | -2.18% |
| 3 | 2009 | 258 | 262 | 260 | 18,655,546 | 71,752 | 18,989,396 | 265 | -4.62% |
| 4 | 2010 | 262 | 257 | 260 | 18,418,670 | 70,978 | 18,978,400 | 267 | 1.03% |
| 5 | 2011 | 257 | 252 | 255 | 18,406,700 Average | 72,325 Growth Through: | 18,804,410 5-Year Period (Col. 8) | 260 | -2.76% -2.13% |

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

| | | <u>X</u> | <u>Y</u> |
|----------------|------------|----------|----------|
| Constant: | 287.86729 | 1 | 284 |
| X Coefficient: | -5.7433261 | 2 | 277 |
| R^2: | 0.87682356 | 3 | 265 |
| | | 4 | 267 |
| | | 5 | 260 |
| | | 10 | 230 |
| | | | |

Five year growth (30) Ercs
Annual average growth -5.91 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|------------|--------------|--------------|------------------|----------------|-------------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | N | ot Applica | able - water | only system. | | | | |
| 3 | 2009 | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| 5 | 2011 | | | Avorago | Growth Thro | ugh 5 Voor De | wind (Cal. 9) | | |
| | | | | Average | Growth Thro | ugii 3- i ear Pe | criou (Col. 8) | | |

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

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|----------------|-------------------------|----------------------|-----------------|---------------|---|-------------------------|
| Month/ Year | Total Gallons Pumped | Gallons Purchased | Gallons Sold | Other Uses | Unaccounted For Water (1)+(2)-(3)-(4) | % Unaccounted For Water |
| Jan-11 | | 0.265 | 0.288 | 0.0001 | -0.023 | -8.6% |
| Feb-11 | | 0.316 | 0.225 | 0.0001 | 0.091 | 28.7% |
| Mar-11 | | 0.328 | 0.364 | 0.0020 | -0.038 | -11.4% |
| Apr-11 | | 0.332 | 0.341 | 0.0084 | -0.018 | -5.3% |
| May-11 | | 0.416 | 0.367 | 0.0001 | 0.049 | 11.8% |
| Jun-11 | | 0.639 | 0.450 | 0.0001 | 0.189 | 29.6% |
| Jul-11 | | 0.317 | 0.612 | 0.0001 | -0.295 | -92.9% |
| Aug-11 | | 0.315 | 0.315 | 0.0001 | 0.000 | -0.1% |
| Sep-11 | | 0.294 | 0.275 | 0.0001 | 0.019 | 6.6% |
| Oct-11 | | 0.317 | 0.251 | 0.0001 | 0.066 | 20.7% |
| Nov-11 | | 0.352 | 0.414 | 0.0001 | -0.062 | -17.5% |
| Dec-11 | | 0.342 | 0.331 | 0.0001 | 0.011 | 3.2% |
| Total | 0 | 4.233 | 4.231 | 0.011 | -0.009 | -0.2% |
| | ======== | | | | | ======== |

(Above data in millions of gallons)

Treated water purchased from Orange County

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Orange County, consisting of Crescent Heights and Davis Shores. The amount on Sch E-2 is the same as the totals of those shown on Sch. F-1 and F-9 for Crescent Heights and Davis Shores.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|-------------------|-------------------|--------------|---------------|---|
| | | Individual | | Total Purch. | | |
| Month/ | | | <u> </u> | Total Plant | Sewage | |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | ot Applicable - v | water only systen | 1 | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | A | | | *********** | ************* | *************************************** |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|-------------------------|--------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | Water Purchased | |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 2/28/2011 * | 28,667 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | |
| or other unusual occurrences affected the flow this day. | | |
| * All water is purchased from Orange County. Utility | | |
| does submit an MOR, but readings are not daily. This is 1/3 of a | | |
| 3 day reading. | | |
| Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 2/18/2011 ** | 9,250 |
| in the test year. Provide an explanation if fire flow, line | (2) 2/21/2011 * | 9,333 |
| breaks or other unusual occurrences affected the flows on | (3) 2/4/2011 ** | 9,750 |
| these days. | (4) <u>2/25/2011</u> ** | 13,500 |
| | (5) 2/28/2011 * | 28,667 |
| ** These are 1/4 of a 4 day reading. | | |
| | AVERAGE _ | 14,100 |
| | | |
| | | |
| | Max Month | 11,286 |
| Average Daily Flow | Annual — | 11,597 |

5 Required Fire Flow

There is a single hydrant. Flows provided by Orlando Utilities Commission

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) An average of the daily flows during the neak usage month | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 42 | 44 | 43 | 3,627,015 | 84,349 | 3,627,015 | 43 | |
| 2 | 2008 | 44 | 43 | 44 | 3,836,845 | 88,203 | 3,836,845 | 44 | 1.16% |
| 3 | 2009 | 43 | 42 | 43 | 3,924,550 | 92,342 | 3,924,550 | 43 | -2.30% |
| 4 | 2010 | 42 | 43 | 43 | 3,910,430 | 92,010 | 3,910,430 | 43 | 0.00% |
| 5 | 2011 | 43 | 45 | 44 | 4,231,290 | 96,166 | 4,231,290 | 44 | 3.53% |
| | | | | | Average C | Growth Through 5 | 5-Year Period (Col. 8) | | 0.60% |

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

| | | <u> </u> | <u> </u> |
|----------------|------------|----------|----------|
| Constant: | 42.8 | 1 | 43 |
| X Coefficient: | 0.1 | 2 | 44 |
| R^2: | 0.05882353 | 3 | 43 |
| | | 4 | 43 |
| | | 5 | 44 |
| | | 10 | 44 |

Five year growth (0) Ercs
Annual average growth -0.04 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-------------|--------------|--------------|---------------|----------------|-------------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | N | lot Applica | able - water | only system. | | | | |
| 3 | 2009 | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| | | | | Average | Growth Thro | ugh 5-Year Pe | eriod (Col. 8) | | |

Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final [] Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|-------------|-----------------------------------|------------------------|-------------|------|-----------------|----------------|
| Line | | Per | Utility | | Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| 1 | Utility Plant in Service | 433,577 | (22,559) | (A) | 411,018 | A-5, A-3 Int. |
| 2 3 4 | Utility Land & Land Rights | 106 | - | (A) | 106 | A-5 |
| 5 6 | Less: Non-Used & Useful Plant | - | - | (G) | - | A-7 Int. |
| 7 8 | Construction Work in Progress | 1 | (1) | (C) | - | A-3 Int. |
| 9 10 | Less: Accumulated Depreciation | (220,690) | 33,739 | (B) | (186,951) | A-9, A-3 Int. |
| 11 12 | Less: CIAC | 46,479 | (42,081) | (D) | 4,398 | A-12, A-3 Int. |
| 13 14 | Accumulated Amortization of CIAC | 22,171 | (12,146) | (E) | 10,025 | A-14, A-3 Int. |
| 15 16 | Acquisition Adjustments | - | - | | • | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 19 20 | Advances For Construction | - | - | (F) | - | A-16 |
| 21 22 | Working Capital Allowance | - | 14,944 | (H) | 14,944 | A-17, A-3 Int. |
| 23 | Total Rate Base | 281,644 | (28,104) | , | 253,540 | |

Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] Projected [] Schedule: A-3 (Interim) Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markweli

| Line No. | | Description | | Water |
|-------------|-------------|--|-----------|------------|
| 1 | (A) | Utility Plant | | |
| 2 | ` ' | 1. Utility Plant in Service | | |
| 3 | | (a) To correct parent company transportation allocations | | (9,464) |
| 4 | | To correct parent company other allocations during the year based on ERCs | | 5,552 |
| 5 | | See Schedule A5, column (3) for detail accounts and amounts | _ | |
| 6 | | Total Allocation Adjustments | _ | (3,912) |
| 7 | | | | |
| 8 | | (b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11 | | (18,647) |
| 9 | | See Schedule A5, column (4) for detail accounts and amounts | - | - (40.045) |
| 10 | | Total Adjustments to Rollforward Plant = 1/1/2009 to 12/31/2011 | - | (18,647) |
| 11 12 | | Total Adjustments to Hellity Plant in Camina | - | (22 EEQ) |
| | | Total Adjustments to Utility Plant in Service | - | (22,559) |
| 13 | (5) | According to the control of the cont | | |
| 14 | (B) | Accumulated Depreciation | | |
| 15 | | 1. Utility Plant in Service | | (0.574) |
| 16 | | (a) To correct parent company transportation allocations | | (9,574) |
| 17 | | To correct parent company other allocations during the year based on ERCs | | (15,185) |
| 18 19 | | See Schedule A9, column (3) for detail accounts and amounts | - | (24,759) |
| 20 | | Total Allocation Adjustments | - | (24,759) |
| 21 | | (b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | | (8,980) |
| 22 | | See Schedule A9, column (4) for detail accounts and amounts | | (0,300) |
| 23 | | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | - | (8,980) |
| 24 | | Total Page Miles Control of Contr | - | (0,000) |
| 25 | | Total edicatments to HDIS Accumulated Depresention | - | (33,739) |
| | | Total adjustments to UPIS Accumulated Depreciation | = | (33,133) |
| 26 | (0) | Construction Work in Programs | | |
| 27 28 | (C) | Construction Work in Progress 1. To compare from the base average adjusted construction work in process halance | | (4) |
| 29 | | To remove from rate base average adjusted construction work in process balance | | (1) |
| 30 | | Total Construction Work in Progress Adjustments | - | (1) |
| | (D) | Contributions in Aid of Construction (CIAC) | = | <u> </u> |
| 31 32 | (U) | | | 42,081 |
| 33 | | Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 See Schedule A12, page 2 of 2, column (16) | | 42,001 |
| 34 | | Total Adjustments to Rollover CIAC to 6/30/10 | - | 42,081 |
| 35 | | Total Augustinents to Itolioval Opic to 0,50710 | = | 42,001 |
| 36 | (E) | Accumulated Amortization of CIAC | | |
| 37 | (=) | Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (12,146) |
| 38 | | See Schedule A14, page 2 of 2, column (16) | | (12,140) |
| 39 | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | - | (12,146) |
| 40 | | | = | |
| 41 | (E) | Working Capital and A19 Adjustments | | |
| 42 | (, | Deferred Rate Case Expense Average Balance | | |
| 43 | | To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper | | |
| 44 | | average balance for the test year. | (277,718) | |
| 45 | | | | |
| 46 | | 2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized | | |
| 47 | | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | |
| 48 | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | |
| 49 | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467 | |
| 50 | | | | |
| 51 | | 3. Previous Rate Case | | |
| 52 | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | |
| 53 | | | | |
| 54 | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | |
| 55 | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in | | |
| 56 | | a 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | |
| 57 | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | |
| 58 59 | | Not Adjustments to Deferred Pate Case Expense | (22.204) | |
| | | Net Adjustments to Deferred Rate Case Expense | (23,291) | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011

Interim [X] Final [] Historic [X] Projected [] Schedule: A-3 (Interim)
Page 2 of 2

Docket No.: 120209-WS Preparer: Kirsten Markwell

| Line No. | | | Description | | Water |
|-------------|-----|----|---|----------|---|
| 1 | | | Other Miscellaneous Deferred Debits | | *************************************** |
| 2 | | 5. | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and | | |
| 3 | | | related Accumulated Amortization | 5 | |
| 4 | | | | | |
| 5 | | 6. | To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | |
| 6 | | | Accumulated Amortization | 169 | |
| 7 | | | | | |
| 8 | | | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | | |
| 9 | | 7. | Heights and Davis Shores | 9,424 | |
| 10 | | | | | |
| 11 | | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | |
| 12 | | | | | |
| 13 | | | Total Adjustments to Schedule A-18 | (13,693) | |
| 14 | | | | | |
| 15 | (G) | | Adjustments to Schedule A-19 | | |
| 16 | | 1. | Adjustments to Accumulated Deferred Investment Tax Credit | 3,686 | |
| 17 | | | | | |
| 18 | | 2. | Adjustments to Notes & Accounts Payable - Associated Companies | (17,379) | |
| 19 | | | Walter and the Colored Land | (40.000) | |
| 20 | | | Total Adjustments to Schedule A-19 | (13,693) | |
| 21 | | | | | |
| 22 | (H) | | Working Capital Adjustment Per Schedule A-17 | | 14,944 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | ··· | (6) Requested | (7) |
|------|----------------------------------|----------------|----------------|---|------------------|----------|------------------|----------------|
| Line | | Per | Test Year | Adjusted | Revenue | | Annual | Supporting |
| No. | Description | Books | Adjustments | Test Year | Adjustment | - | Revenues | Schedule(s) |
| 1 | OPERATING REVENUES | 115,683 | 175 | 115,858 | 30,765 | (A) _ | 146,623 | B-4, B-3 Int. |
| 2 | | | | | | | | |
| 3 | Operation & Maintenance | 89,748 | 3,132 | 92,880 | | (B) | 92,880 | B-5, B-3 Int. |
| 4 | | | | | | | | |
| 5 | Depreciation, net of CIAC Amort. | 23,397 | (5,385) | 18,012 | | (C), (D) | 18,012 | B-13, B-3 Int. |
| 6 | | | | | | | | |
| 7 | Amortization | - | 2,015 | 2,015 | | (E) | 2,015 | |
| 8 | | | | | | | | |
| 9 | Taxes Other Than Income | 5,683 | 2,498 | 8,181 | 1,384 | (F) | 9,565 | B-15, B-3 Int. |
| 10 | | | | | | | | |
| 11 | Provision for Income Taxes | 18 | (4,757) | (4,739) | 11,056 | (G) | 6,317 | C-1, B-3 Int. |
| 12 | • | | | | | _ | | |
| 13 | OPERATING EXPENSES | 118,846 | (2,497) | 116,349 | 12,440 | | 128,789 | |
| 14 | • | | | *** · · · · · · · · · · · · · · · · · · | | _ | | |
| 15 | NET OPERATING INCOME | (3,162) | 2,672 | (490) | 18,324 | | 17,834 | |
| 16 | • | | | | | | | |
| 17 | | | | | | | | |
| 18 | RATE BASE | 281,644 | (28,104) | 253,540 | | | 253,540 | |
| 19 | : | | | | | = | | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | 0 | 6 | - % | | | 7.03 % | 4 |
| 41 | RAIL OF RETURN | | ru | | | - | 7.03 | U |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] or Projected [] Florida Public Service Commission Schedule: B-3 Interim Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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.

| Annualized water revenues per Schedule E-Z, p2 Test Year Adjustments Pro-Forma Adjustments Increase | ine lo | Description | Water | Wastewate |
|---|-----------|--|-----------|-----------|
| (1) Test Year Revenues and Unbilled Revenues & Other Adjustments | 1 (| (A) Adjustments to Revenues | | |
| Total Revenues per P4 prior to adjustments Adjustment to remove Accuract Revenues per B4 (177) Adjustment to remove Accuract Revenues per B4 (178) Ter Year Adjusted Revenue (15,356) (2) Annualized Revenue To calculate test year envenues based on current rates Annualized water revenues per Schedule E2, p2 (15,858) Test Year Adjusted Revenues per above (15,358) Adjustment required to annualize revenues (15,358) Test Year Adjustments (15,358) Adjustments required to annualize revenues per above (15,358) Adjustments required to annualize revenues (15,358) Total Adjustments to Revenue required by the Utility to realize the rate of return per Schedule D-1 Interim (15,358) (3) Estenbuck Increase Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim (15,358) (4) Adjustments to Departions & Malintenance (16,458) Expenses (17) To correct parent companies allocations during the year based on ERCs - See Schedule B5, Col. (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4 | ? | Test Year Revenues | | |
| Adjustment to memowe Accuracy Revenues per B4 Adjustment to memowe Accuracy Revenues (150) Test Year Adjusted Revenues prior to Annualizing Revenues To calculate test year revenues based on current rates Annualized Revenues To calculate test year revenues based on current rates Annualized Revenues (115,356) Test Year Adjusted Revenues per Schedule E-2, p2 Test Year Adjustments Adjustment Required to annualize revenues Total Adjustments to Revenues Total Adjustments to Revenues Total Adjustments to Revenues Total Adjustments to Revenues (1) To correct perret companies allocation suring the year based on ERCs - See Schedule B5, Col. (3) Tor detail accounts and amounts' Total parent companies allocation correction 1,133 (2) Adjustments to Amortization of Deferred Assets (a) Adjustments to Revenues amortization to approved yearly amount Per Order No. PSC-10-0855-PA-M-YS Per Boots (AA Ledger) - Note that Total UF Rate Case Amortization was booked in Seminole 861- Requirements of Revenue Propriets Prate Case Amort. Adjustment 862- Requirements of Revenue Propriets Prate Case Amort. Adjustment 1, 2,399 (3) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accrualis, reversals and posting errors if applicable Creasem Heights per bills 7, 2517 Add Schedure Purchased Water Expense Pate Purchased Water Expense Adjustment 1, 2,399 (b) To correct parent company transportation allocations (c) To reliferower depreciation expense & correct depreciation rates (c) Adjustments to Depreciation Expenses (c) Adjustments to Depreciation Expenses (c) Adjustments to Depreciation Expenses (c) To reliferower depreciation expense & correct depreciation rates (c) See Schedule B13, column (4) for account breakdow | , | (1) Test Year Revenues net of Unbilled Revenues & Other Adjustments | | |
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| (See Schedule B13, column (4) for account breakdown) Total Adjustments to Depreciation Expenses (D) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover (5,856) (5,856) (5,856) | 7 | | | |
| Total Adjustments to Depreciation Expenses (5,856) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover (5,856) | 3 | | (4,792) | |
| Total Adjustments to Depreciation Expenses (5,856) (D) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY 251 AMORT ELEC PUMP EQP WATER TREATMENT (95) AMORT OTHER TANG PLT WATER 315 See Schedule B13, column (4) Amortization Expense Rollover 471 |) | (See Schedule B13, column (4) for account breakdown) | | |
| (D) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 |) | | | |
| (D) Amortization of CIAC (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 | | Total Adjustments to Depreciation Expenses | (5,856) | |
| (1) To rollforward amortization of CIAC & correct amortization rates WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT (95) AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 | ! | | | |
| WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TAMENT See Schedule B13, column (4) Amortization Expense Rollover 471 | 3 (| (D) Amortization of CIAC | | |
| WATER AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT (95) AMORT OTHER TAME 315 See Schedule B13, column (4) Amortization Expense Rollover 471 | , ` | (1) To rollforward amortization of CIAC & correct amortization rates | | |
| AMORT ELECTRIC PUMP EQUIP SOURCE OF SUPPLY AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 | ; | WATER | | |
| AMORT ELEC PUMP EQP WATER TREATMENT AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 | 5 | · · · · · - · · | 251 | |
| AMORT OTHER TANG PLT WATER See Schedule B13, column (4) Amortization Expense Rollover 471 | 7 | | | |
| See Schedule B13, column (4) Amortization Expense Rollover 471 | 3 | | • • | |
| Amortization Expense Rollover 471 | | · ···· - · · · · · · · · · · · · · · · | 010 | |
| | | · · · · · · · · · · · · · · · · · · · | A74 | |
| | | Amortization Expense Rollover | 4/1 | |
| | 2 | Total Adjustments to CIAC Amortization Expense | 471 | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Orange County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] or Projected [] Florida Public Service Commission Schedule: B-3 Interim Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | | Description | Water | Wastewater |
|-------------|-----|---|---|------------|
| 1 | (E) | Adjustments to Amortization/Other Expense | | |
| 2 | | (1) To reflect yearly amortization of the dismantlement of Crescent Heights/Davis Shores Water | | |
| 3 | | Treatment Plants | | |
| 4 | | Loss incurred in 7/2001 - \$8,691 | 630 | |
| 5 | | Loss incurred in 7/2003 - \$19,127 | 1,385 | |
| 6 | | Total Loss of \$27,818 amortized over 13.8 years | 2,015 | |
| 7 | | | *************************************** | |
| 8 | (F) | Taxes Other Than Income (TOTI) | | |
| 9 | | Test Year Adjustments | | |
| 10 | (1) | Personal Property Tax | | |
| 11 | | (a) To remove from PP Tax a Real Estate Tax Bill associated with land not included in Rate Base | (171) | |
| 12 | | | | |
| 13 | | Total Personal Property Tax Adjustment | (171) | |
| 14 | | | | |
| 15 | (2) | Real Estate Tax | | |
| 16 | | (a) Correction of allocated taxes per books | (1) | |
| 17 | | Total Real Estate Tax Adjustment | (1) | |
| 18 | | | | |
| 19 | (3) | Regulatory Assessment Fees (RAF) | | |
| 20 | | (a) Calculate RAFs based on Adjusted Test Year Revenues | | |
| 21 | | Test Year Adjusted Revenues | 115,356 | |
| 22 | | (b) Calculate RAFs for Annualized Revenues | | |
| 23 | | Annualized Revenues Adjustment | 502 | |
| 24 | | Total Test Year Adjusted Revenues | 115,858 | |
| 25 | | RAF Rate | 4.5% | |
| 26 | | Adjusted Test Year RAF | 5,214 | |
| 27 | | Deduct: Test Year RAF per books | (2,544) | |
| 28 | | Total Regulatory Assesment Fee Adjustment | 2,670 | |
| 29 | | | | |
| 30 | | Total Test Year Adjustments to TOTI | 2,498 | |
| 31 | | | | |
| 32 | | Pro Forma Adjustments | | |
| 33 | (6) | Regulatory Assessment Fees (RAF) | | |
| 34 | | (a) Calculate RAFs on Additional Revenues Requested | | |
| 35 | | Additional Revenues Requested | 30,765 | |
| 36 | | RAF Rate | 4.5% | |
| 37 | | Adjustment to RAF | 1,384 | |
| 38 | | | | |
| 39 | | Total Adjustments to TOT | 3,882 | |
| 40 | | | | |
| 41 | (E) | Provision for Income Taxes | | |
| 42 | | To calculate adjusted taxes prior to revenue increase | (4,739) | |
| 43 | . , | | .,, | |
| 44 | (2) | To calculate additional taxes due to requested revenue adjustments | 11,056 | |
| 45 | `-, | • | , | |
| 46 | | Total Adjustments to Provision for Income Taxes | 6,317 | |

Taxes Other Than Income (Interim Rates)

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected [] Interim [X] Final [] Florida Public Service Commission

Schedule: B-15

Page 1 of 1

Preparer: Kirsten Markwell
Recap Schedules: B-1 Int.

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroll | (4) Real Estate & Personal | (5) | (6) |
|------|---|---------------------------------|----------------|----------------------------------|-------|-------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books * | 2,544 | 2,015 | 1,108 | 16 | 5,683 |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | Personal Property Tax | | | | | |
| 6 | Adjustments to personal property taxes per B-3 | | | (171) | | (171) |
| 7 | | | | | | |
| 8 | 2. Real Estate Tax | | | | | |
| 9 | Adjustments to real estate taxes per B-3 | | | (1) | | (1) |
| 10 | | | | | | |
| 11 | 3. Regulatory Assessment Fees | | | | | |
| 12 | Adjustment to RAFs based on Adjusted and Annualized Test Year | 2,670 | | | | 2,670 |
| 13 | Revenues per B-3 | | | | | |
| 14 | | | | | | |
| 15 | Adjusted Test Year TOTI - Water | 5,214 | 2,015 | 936 | 16 | 8,181 |
| 16 | | | | | | |
| 17 | PRO FORMA ADJUSTMENTS | | | | | |
| 18 | Regulatory Assessment Fees | | | | | |
| 19 | Adjust for additional revenues requested | 1,384 | | | | 1,384 |
| 20 | | | | | | |
| 21 | Total Taxes Other than Income - Water | 6,598 | 2,015 | 936 | 16 | 9,565 |

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Interim [X] Final []

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

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 | A | Utility djustments | Utility Adjusted | _ | Water | Sewer |
|-------------|---|--------|----|--------------------|----|-----------------------|---------------------|----|-------|-----------|
| 1 2 | Current Tax Expense | C-2(I) | \$ | 4,259 | \$ | 2,058 | \$ 6,317 | \$ | 6,317 | \$ - |
| 3 4 | Deferred Income Tax Expense | C-5(I) | | (2,795) | | 2,795 | - | | - | - |
| 5 6 | ITC Realized This Year | C-7 | | - | | - | - | | - | - |
| 7 8 9 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-7 | | - | | - | - | | • | - |
| 10 11 | Parent Debt Adjustment | C-8 | | · | | | | | | |
| 12 | Total Income Tax Expense | | \$ | 1,464 | \$ | 4,853 | \$ 6,317 | \$ | 6,317 | \$ |

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

Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

42

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.

Fiorida Public Service Commission

Schedule: C-2 Water (interim)

Page 1 of 1

Preparer: Kirsten Markwell

| Line No. | | _ Pe | Total er Books | Ad | Utility justments | Test Year Adjusted | nterim ustments | Interim djusted |
|-------------|--|------|-------------------|----|----------------------|-----------------------|--------------------|--------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | (3,162) | \$ | 2,672 | \$ (490) | \$ 18,324 | \$ 17,834 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | 18 | | (4,757) | \$ (4,739) | \$ 11,056 | 6,317 |
| 3 | | | | | · | | 0 | |
| 4 | Subtotal | | (3,144) | | (2,085) | (5,229) | 29,381 | 24,151 |
| 5 | Less: Interest Charges (Sch. C-3) | | 371 | | 6,992 | 7,363 | - | 7,363 |
| 6 | | | | | | | 0 | |
| 7 | Taxable Income Per Books | | (3,515) | | (9,077) | (12,592) | 29,381 | 16,788 |
| 8 | Schedule M Adjustments: | | | | | | | |
| 9 | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 22 | | (22) | - | - | - |
| 11 | Timing Differences (From Sch. C-5) | | (7,428) | | 7,428 | - | | |
| 12 | | | | | | | | |
| 13 | Total Schedule M Adjustments | | (7,406) | | 7,406 | - | | |
| 14 | | | | | | | | |
| 15 | Taxable Income Before State Taxes | | 3,891 | | (16,483) | (12,592) | 29,381 | 16,788 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | | | | | | |
| 17 | | | | | | | | |
| 18 | State Taxable Income | | 3,891 | | (16,483) | (12,592) | 29,381 | 16,788 |
| 19 | State Income Tax (5.5% of Line 18)* | | 214 | | (907) | (693) | 1,616 | 923 |
| 20 | Limited by NOL | | | | | | | |
| 21 | Credits | | | | | | | |
| 22 | Owner Otata Income Town | | *** | | (0.0-) | () | | |
| 23 24 | Current State Income Taxes | | 214 | | (907) | (693) | 1,616 | 923 |
| 25 | Coderal Tayable Income (I Inc. 45 1 Inc. 22) | | 2 677 | | (45 EZC) | (44.000) | 07 705 | 45.005 |
| 25 26 | Federal Taxable Income (Line 15 - Line 23) Federal Income Tax Rate | | 3,677 0.34 | | (15,576) | (11,899) | 27,765 | 15,865 |
| 27 | rederal income 18x vale | | 0.34 | | 0.34 | 0.34 | 0.34 | 0.34 |
| 28 | Federal Income Taxes (Line 25 x Line 26) | | 1,250 | | (5,296) | (4,046) | 0.440 | 5,394 |
| 29 | Less: Investment Tax Credit Realized | | 1,230 | | (3,290) | (4,040) | 9,440 | 5,394 |
| 30 | This Year (Sch. C-7) | | | | | | | |
| 31 | 11110 1 0 dd (0 dd 0 7 / | | | | | | | |
| 32 | Current Federal Inc. Taxes (Line 28 - Line 30) | | 1,250 | | (5,296) | (4,046) | 9,440 | 5,394 |
| 33 | (2.110 20 2.110 00) | | 1,200 | | (0,200) | (4,040) | 0,140 | 0,004 |
| 34 | Summary: | | | | | | | |
| 35 | Current State Income Taxes (Line 23) | | 214 | | (907) | (693) | 1,616 | 923 |
| 36 | Current Federal Income Taxes (Line 32) | | 1,250 | | (5,296) | (4,046) | 9,440 | 5,394 |
| 37 | , | | | | (-,) | 1.7-107 | -, | |
| 38 | Total Current Income Tax Expense (To C-1) | \$ | 1,464 | \$ | (6,203) | \$ (4,739) | \$ 11,056 | \$ 6,317 |
| 39 | | | | | | | | |
| 40 | · | | | | | | | |
| 41 | | | | | : B-1 (f), C-3 | | | |

Schedule of Interest in Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final [] Historic [X] Projected []

25

26

27 28

29 30

31

33 34

35 36 Florida Public Service Commission Schedule: C-3 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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

| ne | | Tot | äl | Utility | - | Utility | | |
|----|---|---------------|----------|---------------|-------|-----------------|----------|------------|
| 0. | Description | Per Bo | ooks | Adjustme | nts* | 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 | | (30) | | 167 | 137 | 137 | |
| 7 | | | | | | | | |
| 8 | Other Interest Expense - Intercompany | | 401 | 6 | ,825 | 7,226 | 7,226 | |
| 9 | | | | | | | | |
| 0 | AFUDC | | - | | - | - | - | |
| 11 | | | | | | | | |
| 2 | ITC Interest Synchronization | | | | | | | |
| 3 | (IRC 46(f)(2) only - See below) | | - | | | - | - | |
| 4 | | _ | | | | | | _ |
| 5 | Total Used For Tax Calculation | \$ | 371 | \$ 6 | ,992 | \$ 7,363 | \$ 7,363 | \$ |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | * Adjustment to calculate Interest per capi | tai structure | in Sched | iule D1 (Inte | rim). | | | |
| 9 | | | | | | | | |
| 0 | | | | | | | | |
| 1 | | | | | | | | |
| 2 | Calculation of ITC Interest Synchronization | | t | | | | | |
| 23 | ONLY for Option 2 companies (See Sch. C | -8, pg. 4) | | | | | | |
| 24 | | | | | | | Total | Debt Only |

Total **Debt Only** Weighted Weighted Balances From Schedule D-1 **Amount** Ratio Cost Cost Cost Long-Term Debt - This Schedule is not applicable Short-Term Debt 32 Preferred Stock **Common Equity** Total

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [] Schedule: C-5 (Interim)
Page 1 of 1
Preparer: Kirsten Markwell

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.

| | | | UIF | | | | Per Bo | oks Allocation | to County Sy | /stems | | |
|-------------|---|--------------------|------------------------|---------------------|-----------------|-----------------|-----------------|----------------|----------------|-------------------|-------------------|-------------------|
| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Marion Water | Marion Sewer | Orange Water | Pasco Water | Pasco Sewer | Pinellas Water | Seminole Water | Seminole Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | Tax Depreciation and Amortization | \$ 415,201 | s - | \$ 415,201 | | | | | | | | |
| 4 | Book Depreciation and Amortization | 525,753 | - | 525,753 | | | | | | | | |
| 5 | | | | | | | | | | | | • |
| 6 | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | T P | | | | | | | | | | | |
| 10 11 | Tap Fees Deferred Maintenance Additions | - 15.050 | - | 15.050 | | | | | | | | |
| 12 | Deferred Maintenance Additions | (7,024) | | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | (1,024 | · - | (1,024) | | | | | | | | |
| 14 | Deferred Rate Case Amortization | (137,916) | , - | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | - | 4,172 | | | | | | | | |
| 16 | Bad Debts | | | | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | - | 2,249 | | | | | | | | |
| 18 | | | | (224 227) | | 44.000 | /= 400\ | /E4 E465 | (00 000) | //0 700) | 40.4.54.43 | |
| 19 | Total Timing Differences (To C-2) | (231,927 | • | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227) |
| 20 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | | (12,756) | | | | | | | | |
| 23 | (Limited by NOL) | (.2,.00 | - | (,, | | | | | | | | |
| 24 | State Deferred Tax (See Note 2) | (12,756 | - | (12,756) | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | | (219,171) | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519 | | (74,519) | | | | | | | | |
| 31 | rederal Deletted 12xes (Lilie 20 x Lilie 21) (NOte 3) | (14,519 | , <u>-</u> | (74,519) | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | | (12,756) | | | | | | | | |
| 33 | , , | | | | , | | | | | | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275 | | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880) |
| 35 | | | | | | | | | | | | |

37 Notes

36

Supporting Schedules: None Recap Schedules: C-2

¹⁾ The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have 41 not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [] Historical [x] Projected [] Schedule D-1 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) |
|----------|---------------------------------|---------------------|---------|-----------|----------------|
| | | Reconciled to | | | |
| | | Requested Rate Base | | | |
| Line No. | Class of Capital | AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 108,665 | 42.86% | 6.65% | 2.85% |
| 2 | Short Term Debt | - | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 108,058 | 42.62% | 9.69% | 4.13% |
| 5 | Customer Deposits | 2,281 | 0.90% | 6.00% | 0.05% |
| 6 | Tax Credits - Zero Cost | 2,955 | 1.17% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 31,581 | 12.46% | | |
| 9 | Other (Explain) | - | | | |
| 10 | • | | | | |
| 11 | Total | 253,540 | 100.00% | | 7.03% |
| 12 | | | | | - 1 |

13

14 Notes

1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.

15 16 17

18

2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

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

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 120209-WS

Schedule Year Ended: 12/31/08□

Interim [x] Final []
Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|------------------|------------------|----------------|------------------|------------|---------------------|
| | | | | | Reconciliation A | djustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (179,891,335) | 50.14% | 108,665 |
| 2 | Short Term Debt | - | - | - | - | | |
| 3 | Preferred Stock | - | - | - | - | | , - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (178,921,211) | 49.86% | 108,058 |
| 5 | Customer Deposits | 2,029 | 2,477 | 2,281 | • | n/a | 2,281 |
| 6 | Tax Credits - Zero Cost (see note 2) | 2,993 | 2,918 | 2,955 | - | n/a | 2,955 |
| 7 | Tax Credits - Weighted Cost | - | _ | - | - | | - |
| 8 | Accumulated Deferred Income Taxes (see note 2) | 31,670 | 30,508 | 31,581 | - | n/a | 31,581 |
| 9 | Other (Explain) | - | - | - | - | | • |
| 10 | | | | ····· | | | |
| 11 | Total | 358,813,858 | 357,041,005 | 359,066,086 | (358,812,546) | 100.00% | 253,540 |
| 12 | | | | | | | |

13 14 Notes:

5 1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida'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

Company: Utilities, Inc. of Florida; Orange County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final [] Water [x] or Sewer []

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

Schedule E-1 Interim Page 1 of 1 Preparer: Kirsten Markwell

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|---|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|----------------|
| Line No. | Class/Meter Size | Test Year Rates Effective 10.19.2010 | Test Year Rates Effective 2.23.2011 | Test Year Rates Effective 7.21.2011 | Current Rates Effective 7.26.2011 | Proposed Rates |
| 1 | Residential | | | | | |
| 2 | 5/8" Residential | \$7.99 | \$8.00 | \$8.00 | \$8.03 | \$10.22 |
| 3 | 1" Residential | \$19.98 | \$20.02 | \$20.02 | \$20.10 | \$25.59 |
| 4 | 1.5" Residential | \$39.95 | \$40.02 | \$40.02 | \$40.19 | \$51.17 |
| 5 | 2" Residential | \$63.92 | \$64.04 | \$64.04 | \$64.31 | \$81.87 |
| 6 | 3" Residential | \$127.84 | \$128.07 | \$128.07 | \$128.61 | \$163.74 |
| 7 | 4" Residential | \$199.75 | \$200.12 | \$200.12 | \$200.96 | \$255.85 |
| 8 | 6" Residential | \$399.50 | \$400.23 | \$400.23 | \$ 401.91 | \$511.68 |
| 9 | | | | | | |
| 10 | General Service | | | | | |
| 11 | 5/8" General Service | \$7.99 | \$8.00 | \$8.00 | \$8.03 | \$10.22 |
| 12 | 1" General Service | \$19.98 | \$20.02 | \$20.02 | \$20.10 | \$25.59 |
| 13 | 1.5" General Service | \$39.95 | \$40.02 | \$40.02 | \$ 40.19 | \$51.17 |
| 14 | 2" General Service | \$63.92 | \$64.04 | \$ 64.04 | \$64.31 | \$81.87 |
| 15 | 3" General Service | \$127.84 | \$128.07 | \$128.07 | \$128 .61 | \$163.74 |
| 16 | 4" General Service | \$199.75 | \$200.12 | \$200.12 | \$200.96 | \$255.85 |
| 17 | 6" General Service | \$399.50 | \$400.23 | \$400.23 | \$ 401.91 | \$511.68 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Gallonage Charge (per 1,000 Gallons) | | | | | |
| 21 | Residential - First 6,000 gallons | \$3.25 | \$3.26 | \$3.26 | \$3.27 | \$4.16 |
| 22 | Residential - the next 2,000 gallons | \$3.44 | \$3.45 | \$3.45 | \$3.46 | \$4.40 |
| 23 | Residential - the next 8,000 gallons | \$4.30 | \$4.31 | \$4.31 | \$4.33 | \$5.51 |
| 24 | Residential - in excess of 16,000 gallons | \$5.15 | \$5.16 | \$5.16 | \$5.18 | \$6.59 |
| 25 | General Service | \$3.53 | \$3.54 | \$3.54 | \$3.55 | \$4.52 |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Schedule E-2 Interim

Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida; Orange County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] 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 selected to the provide and the provided and th

| | | | | calculation must be | made for eacl | period. | | | | | | | | |
|----------|---|------------------------|---------------------------------|---|---------------------------|------------------------------|---------------------------------|---|---------------------------|-------------------------------|----------------------------------|--|----------------------------|-------------------------------|
| (1) | (2) | | (3) Total Bills for Rates | (4) Total Billable Gallons (in 000's) | (5) Test Year Rates | (6) Test Year Revenues | (7) Total Bills for Rates | (8) Total Billable Gallons (in 000's) | (9) Test Year Rates | (10) Test Year Revenues | (11) Total Bills for Rates | (12) Total Billable Gallons (in 000's) | (13) Test Year Rates | (14) Test Year Revenues |
| Line | Class/Meter Size | | Effective 10/19/10 | for Rates Eff. 10/19/10 | Effective 10/19/10 | for Rates Eff. 10/19/10 | Effective 02/23/11 | for Rates Eff. 2/23/11 | Effective 02/23/11 | for Rates Eff. 2/23/11 | Effective 07/21/11 | for Rates Eff. 7/21/11 | Effective 07/21/11 | for Rates Eff. 7/21/11 |
| No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Еп. 10/19/10 | 02/23/11 | EII. 2/23/11 | 02/23/11 | En. 2/23/11 | 07/21/11 | En. //21/11 | 0//21/11 | EII. //21/11 |
| 1 | Residential - Base Charge | | | | | | | | | | | | | |
| 2 | 5/8" Residential | | 597 | | \$7.99 | \$4,770 | 1,533 | | \$8.00 | \$12,264 | | | \$8,00 | \$0 |
| 3 | 1" Residential | | 2 | | \$19.98 | \$40 | 5 | | \$20.02 | \$100 | | | \$20.02 | \$0 |
| 4 5 | | Total Residential | 599 | | | \$4,810 | 1,538 | | | \$12,364 | | | | \$0 |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | | |
| 8 | 0-6,000 Gallons | | | 2,458 | \$3.25 | \$7,989 | | 6,779 | \$3.26 | \$22,100 | | | \$3.26 | \$0 |
| 9 | 6,001-8,000 Gallons | | | 311 | \$3.44 | \$1,070 | | 1,030 | \$3.45 | \$3,554 | | | \$3,45 | \$0 |
| 10 | 8,001-16,000 Gallons | | | 414 | \$4.30 | \$1,780 | | 1,632 | \$4.31 | \$7,034 | | | \$4.31 | \$0 |
| 11 | Over 16,000 Gallons | | | 63 | \$5,15 | \$324 | | 1,083 | \$5.16 | \$5,588 | | | \$5.16 | |
| 12 | 5/8" Residential Total Gallons | | | 3,246 | | \$11,163 | | 10,524 | | \$38,275 | | | | \$0 |
| 13 | 1" Residential | | | | | | | | | | | | | |
| 14 15 | 0-6,000 Gallons | | | 6 | \$3.25 | \$20 | | 9 | \$3.26 | \$29 | | | \$3.26 | \$0 |
| 16 | 6,001-8,000 Gallons | | | - | \$3.44 | \$ 0 | | | \$3.45 | \$0 | | | \$3.45 | \$0 |
| 16 | 8,001-16,000 Gallons | | | - | \$4.30 | \$0 | | | \$4.31 | \$0 | | | \$4.31 | \$0 |
| 17 | Over 16,000 Gallons | | | - | \$5.15 | \$0 | | - | \$5.16 | \$0 | | | \$5,16 | \$0 |
| 18 | 1" Residential Total Gallons | | | 6 | | \$20 | | 9 | | \$29 | | | | \$0 |
| 19 | | | | | | | | | | | | | | |
| 20 | Total Residential Service | | 599 | 3,252 | | \$15,992 | 1,538 | 10,533 | | \$50,669 | | | | \$0 |
| 21 | | | | | | | | | | | | | | |
| 22 | | Average P | Residential Bill | | | \$26,70 | | | | \$32.94 | | | | <u>o</u> |
| 23 | | | | | | | | | | | | | | |
| 24 25 | General Service - Base Charge 5/8" General Service | | 4 | | \$7.99 | \$32 | 10 | | \$8.00 | \$80 | | | \$8.00 | \$0 |
| 26 | 1" General Service | | 2 | | \$19.98 | \$40 | 5 | | \$20.02 | \$100 | | | \$20.02 | \$0 |
| 27 | 1 General Scivice | Total General Service | | | \$17.70 | \$72 | 15 | | \$20.02 | \$180 | | | 320.02 | \$0 |
| 28 | | TOTAL CONTINUE DOLVIES | | | | | | | | | | | | |
| 29 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 30 | 5/8" General Service | | | 13 | \$3.53 | \$46 | | 33 | \$3.54 | \$117 | | | \$3.54 | \$0 |
| 31 | 1" General Service | | | 95 | \$3.53 | \$335 | | 153 | \$3.54 | \$542 | | | \$3.54 | \$0 |
| 32 | Total | | | 108 | | \$381 | | 186 | | \$658 | | | | \$0 |
| 33 34 | Total General Service | | 6 | 108 | | \$453 | 15 | 186 | | \$839 | | | | <u>so</u> |
| 35 | 1 of all General Service | | | 108 | | \$455 | 13 | 180 | | \$839 | | <u> </u> | | |
| 36 | | Average Gene | ral Service Bill | | | <u>\$75.53</u> | | | | \$55.90 | | | | \$0.00 |
| 37 | | Avoiago Guic | Man Scivice Bin | | | 412.33 | | | | \$55.70 | | | | <u>\$0.00</u> |
| 38 | Total Miscellaneous Service Charge Revenues (Adjusted |) | | | | \$760 | | | | \$946 | | | | <u>\$0</u> |
| 39 | | | | | | | | | | | | | | |
| 40 | Total Above Calculations | | | | | \$17,206 | | | | \$52,453 | | | | \$0 |
| 41 | | | | | | | | | | | | | | |
| 42 | Total Per Books | | | | | \$16,117 | | | | \$54,177 | | | | \$0 |
| 43 | Adjustment to Remove Accrual Included in "Per Books" | | | | | \$1,108 | | | | (\$1,667) | | | | |
| 44 | Adjustment to Miscellaneous Service Charges Revenues | per E-5 Page 1 of 1 | | | | | | | | (\$150) | | | | |
| 45 | Adjusted Total Per Books | | | | | \$17,225 | | | | \$52,359 | | | | \$0 |
| 46 47 | Difference | | | | | (614) | | | | 504 | | | | |
| 48 | Difference | | | | | (\$19) | | | | \$94 | | | | 20 |
| 48 49 | Percentage Difference | | | | | -0.12% | | | | 0.17% | | | | 0.00% |
| 49 | t et temage Ditiefelice | | | | | -0.14% | | | | <u>U.1/%</u> | | | | <u>0.00%</u> |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Schedule E-2 Interim

Page 2 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida; Orange County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] 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

| · ato | [x] Sewei [] | | | evenue calculation | | | vonues. It a re | ne change occurre | a aming the | | | |
|------------------------------------|---|-----------------------|---|---|---|---|----------------------------|---|--|--|--------------------------------------|--|
| (l) | (2 | | (15) Total Bills for Rates Effective | (16) Total Billable Gallons (in 000's) for Rates | (17) Test Year Rates Effective | (18) Test Year Revenues for Rates | (19) Total Bills for | (20) Total Billable Gallons (in 000's) for | (21) Total Test Year | (22) | (23) | (24) Revenues at Proposed |
| No. | Class/M | eter Size | 07/26/11 | Eff. 7/26/11 | 07/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Revenues | Rates | Rates |
| 1 2 3 4 5 | Residential - Base Charge 5/8" Residential 1" Residential | Total Residential | 1,489 5 | | \$8.03 \$20.10 | \$11,957 \$101 \$12,057 | 3,619 12 3,631 | | \$28,991 \$241 \$29,231 | \$29,061 \$241 \$29,302 | \$10.22 \$25.59 | \$36,986 \$307 \$37,293 |
| 6 7 8 9 10 11 12 | Gallonage Charge (per 1,000 Gallons) 5/8" Residential 0-6,000 Gallons 6,001-8,000 Gallons 8,001-16,000 Gallons Over 16,000 Gallons 5/8" Residential Total Gallons | | | 6,110 784 1,207 748 8,849 | \$3.27 \$3.46 \$4.33 \$5.18 | \$19,980 \$2,713 \$5,226 \$3,875 \$31,793 | | 15,347 2,125 3,253 1,894 22,619 | \$50,068 \$7,336 \$14,040 \$9,787 \$81,232 | \$50,185 \$7,353 \$14,085 \$9,811 \$81,434 | \$4.16 \$4.40 \$5.51 \$6.59 | \$63,844 \$9,350 \$17,924 \$12,481 \$103,599 |
| 14 15 16 16 17 18 | 1" Residential 0-6,000 Gallons 6,001-8,000 Gallons 8,001-16,000 Gallons Over 16,000 Gallons 1" Residential Total Gallons | | | 5 | \$3.27 \$3.46 \$4.33 \$5.18 | \$16 \$0 \$0 \$0 \$16 | | 20 - - - - 20 | \$65 \$0 \$0 \$0 \$65 | \$65 \$0 \$0 \$0 \$65 | \$4.16 \$4.40 \$5.51 \$6.59 | \$83 \$0 \$0 \$0 \$0 |
| 20 | Total Residential Service | | 1,494 | 8,854 | | \$43,867 | 3,631 | 22,639 | \$110,528 | \$110,801 | | \$140,975 |
| 21 22 23 | | Average Res | | | | <u>\$29.36</u> | | | \$ 30,44 | \$30.52 | | \$38.83 |
| 24 25 26 27 28 | General Service - Base Charge 5/8" General Service 1" General Service | Total General Service | 10 5 15 | | \$8.03 \$20.10 | \$80 \$101 \$181 | 24 12 36 | | \$192 \$241 \$433 | \$193 \$241 \$434 | \$10.22 \$25.59 | \$245 \$307 \$552 |
| 29 30 31 32 33 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service 1" General Service To | tal | | 62 40 102 | \$3.55 \$3.55 | \$220 \$142 \$362 | | 108 288 396 | \$383 \$1,019 \$1,402 | \$383 \$1,022 \$1,406 | \$4.52 \$4.52 | \$488 \$1,302 \$1,790 |
| 34 35 | Total General Service | | 15 | 102 | | \$543 | 36 | 396 | \$1,835 | \$1,840 | | \$2,342 |
| 36 37 38 | Total Miscellaneous Service Charge Rev | Average Genera | | | | \$36.19 \$1,512 | | | \$50.96 \$3,218 | \$51.10 | | \$65.06 \$3,218 |
| 39 40 41 | Total Above Calculations | | | | | \$45,922 | | | \$115,581 | \$115,858 | | \$146,536 |
| 42 43 44 45 | Total Per Books Adjustment to Remove Accrual Include Adjustment to Miscellaneous Service Ch Adjusted Total Per Books | | | | | \$45,389 \$383 \$45,772 | | | \$115,683 (\$177) (\$150) \$115,356 | Total Require | i Revenues | 146,623 |
| 46 47 48 | Difference | | | | | \$150 | | | \$224 | | Difference | (\$87) |
| 49 | Percentage Difference | | | | | 0.33% | | | 0.19% | Percentage | Difference | -0.06% |

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

INDEX UTILITIES, INC. OF FLORIDA - PASCO COUNTY

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

INDEX UTILITIES, INC. OF FLORIDA - PASCO COUNTY

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Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 Page 1 of 1

Preparer: Kirsten Markwell

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.

| " <u>-</u> | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|------------|-----------------------------------|------------------------|-------------|------------------|-----------------|-------------|
| Line | | Per | Utility | | Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| 1 | Utility Plant in Service | 4,778,638 | 257,354 | (A) | 5,035,992 | A-5, A-3 |
| 2 | | | | | | |
| 3 | Utility Land & Land Rights | 2,899 | 10,754 | (A) | 13,653 | A-5 |
| 4 | | | | | | |
| 5 6 | Less: Non-Used & Useful Plant | • | - | | - | A-7 |
| 7 8 | Construction Work in Progress | - | - | | - | A-3 |
| 9 | Less: Accumulated Depreciation | (1,424,772) | (81,851) | (B) | (1,506,623) | A-9, A-3 |
| 10 | | | | | | |
| 11 | Less: CIAC | (595,036) | (12,627) | (D) | (607,663) | A-12, A-3 |
| 12 | A | 40.4.054 | (445.074) | (C) | 240.000 | A 44 A 2 |
| 13 14 | Accumulated Amortization of CIAC | 434,351 | (115,271) | (E) | 319,080 | A-14, A-3 |
| 15 | Acquisition Adjustments | - | - | | - | - |
| 16 | | | | | | |
| 17 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 18 | | | | | | |
| 19 | Advances For Construction | - | - | | - | A-16 |
| 20 | | | | | | |
| 21 22 | Working Capital Allowance | | 233,736 | ^(H) — | 233,736 | A-17, A-3 |
| 23 | Total Rate Base | 3,196,080 | 292,094 | | 3,488,174 | |

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected [] Schedule: A-2 Page 1 of 1

Preparer: Kirsten Markwell

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 Heid For Future Use.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|-------------|-------------------------------------|------------------------|------------------------|-------|--------------------|---------------------------|
| Line No. | Description | Per Books | Utility Adjustments | Ref. | Utility Balance | Supporting Schedule(s) |
| 110. | | | Aujustinonts | 11011 | Datanoo | Concadio(o) |
| 1 2 | Utility Plant in Service | 1,329,707 | 929,024 | (A) | 2,258,731 | A-6, A-3 |
| 3 | Utility Land & Land Rights | 10,500 | (1,546) | (A) | 8,954 | A-6, A-3 |
| 5 6 | Less: Non-Used & Useful Plant (net) | - | - | | - | A-7 |
| 7 8 | Construction Work in Progress | 10 | (10) | (C) | - | A-3 |
| 9 10 | Less: Accumulated Depreciation | (524,536) | (464,695) | (B) | (989,231) | A-10, A-3 |
| 11 12 | Less: CIAC | (531,736) | (55,519) | (D) | (587,255) | A-12, A-3 |
| 13 14 | Accumulated Amortization of CIAC | 449,165 | (99,443) | (E) | 349,722 | A-14, A-3 |
| 15 16 | Acquisition Adjustments | - | - | | - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | • | | - | - |
| 19 20 | Advances For Construction | - | | | - | A-16 |
| 21 22 | Working Capital Allowance | - | 92,181 | (H) - | 92,181 | A-17, A-3 |
| 23 | Total Rate Base | 733,110 | 399,992 | = | 1,133,102 | |

Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

Schedule: A-3 Page 1 of 3 Docket No.: 120209-WS Preparer: Kirsten Markwell

| No. | | Description | | Water | Wastewater |
|----------------|-----|---|----------------|-----------|------------|
| 1 | (A) | Utility Plant | | | |
| 2 | | 1. Utility Plant in Service | T-4-15-144-4 | | |
| 4 | | (a) Allocate Common General Plant to wastewater based on ERCs 340.5 / 390.7 Office Furniture & Equipment | Total in Water | (405.440) | 405.44 |
| 5 | | • • | 478,770 | (135,413) | 135,41 |
| 5 6 | | 341.5 / 391.7 Transportation Equipment | 187,205 | (52,948) | 52,94 |
| | | 342.5 / 392.7 Stores Equipment | 40.570 | - | |
| 7 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 40,578 | (11,477) | 11,47 |
| В | | 344.5 / 394.7 Laboratory Equipment | 988 | (279) | 27 |
| 9 | | 345.5 / 395.7 Power Operated Equipment | 6,022 | (1,703) | 1,70 |
| 10 | | 346.5 / 396.7 Communication Equipment | 10,019 | (2,834) | 2,83 |
| 1 | | 347.5 / 397.7 Miscellaneous Equipment | 423 | (120) | . 12 |
| 2 | | See Schedules A5 and A6, column (3) | | | |
| 13 | | Total allocations of General Plant between water and wastewater | 724,005 | (204,774) | 204,77 |
| 14 | | | | | |
| 15 | | (b) To correct parent company transportation allocations | | (82,432) | (32,50 |
| 16 | | To correct parent company other allocations during the year based on ERCs | | 132,752 | (57,98 |
| 17 | | See Schedules A5 and A6, column (4) for detail accounts and amounts | | | |
| 18 | | Total Allocation Adjustments | _ | 50,320 | (90,49 |
| 19 | | | | | |
| 20 | | (c) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11 | | 112,941 | 813,19 |
| 21 | | See Schedules A5 and A6, column (5) for detail accounts and amounts | | | |
| 22 | | Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011 | _ | 112,941 | 813,19 |
| 23 | | | | | |
| 24 | | (d) Pro Forma Adjustments | | | |
| 25 | | Plant Additions to Summertree, Well 13 Hydro Tank Replacement - Estimated completion date 3/31/2013 | | | |
| 26 | | 330.4 - New Hydro Tank | | 70,000 | |
| 27 | | 330.4 - Retirement of Original Hydro Tank, Cost calculated using Handy Whitman Index, Installed Approx. in 1975 | | (13,741) | |
| 28 | | Orange Wood/Buena Vista Water Distribution Plant Replacement - Estimated completion date 3/31/2013 | | (10) | |
| 29 | | 331.4 - Water Mains | | 210,000 | |
| 30 | | 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 | | (24,984) | |
| 31 | | 333.4 - Water Services | | 50,000 | |
| 32 | | 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 | | (5,193) | |
| 33 | | 334.4 - Water Meters | | | |
| 34 | | | | 40,000 | |
| 35 | | 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 | | (16,461) | |
| 36 | | See Schedules A5, Column (6) | _ | 200 604 | |
| | | Total Pro Forma Adjustments for Plant Additions and Retirements | _ | 309,621 | |
| 37 | | Total Adjustments to Hallits, Dient in Coming | _ | 000 400 | 007.47 |
| 38 | | Total Adjustments to Utility Plant in Service | _ | 268,108 | 927,47 |
| 9 | | | | | |
| Ю | (B) | Accumulated Depreciation | | | |
| \$1 | | 1. Utility Plant in Service | | | |
| 2 | | (a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs | Total in Water | | |
| \$ 3 | | 340.5 / 390.7 Office Furniture & Equipment | 249,903 | (70,682) | 70,68 |
| 14 | | 341.5 / 391.7 Transportation Equipment | 153,203 | (43,331) | 43,33 |
| 1 5 | | 342.5 / 392.7 Stores Equipment | • | - | |
| 46 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 69,171 | (19,564) | 19,56 |
| 17 | | 344.5 / 394.7 Laboratory Equipment | (82) | 23 | (2 |
| 18 | | 345.5 / 395.7 Power Operated Equipment | 348 | (98) | 9 |
| 49 | | 346.5 / 396.7 Communication Equipment | 6,479 | (1,832) | 1,83 |
| 50 | | 347.5 / 397.7 Miscellaneous Equipment | · - | - | |
| 51 | | See Schedules A9 and A10, column (3) | | | |
| 52 | | Total allocation of General Plant Accumulated Depreciation | 479,022 | (135,485) | 135,48 |
| 53 | | · | | | |
| 54 | | (b) To correct parent company transportation allocations | | (84,680) | (33,39 |
| 55 | | To correct parent company other allocations during the year based on ERCs | | (96,009) | (57,83 |
| 56 | | See Schedules A9 and A10, column (4) for detail accounts and amounts | | (55,550) | (5.,00 |
| 57 | | Total Allocation Adjustments | | (180,689) | (91,23 |
| 58 | | . Call American Augustinia | _ | (100,009) | (81,23 |
| | | (c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | | 311 701 | 275 00 |
| | | (c) Aujustinents to Notitorward Accumulated Depreciation - 1/1/2009 to 12/3/1/2011 | | 311,791 | 375,09 |
| 59 | | Can Cahadulae A0 and A10 column (E) for datail accounts and amounts | | | |
| 59 60 61 | | See Schedules A9 and A10, column (5) for detail accounts and amounts Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | | 311,791 | 375,09 |

Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Schedule: A-3 Page 2 of 3 Docket No.: 120209-WS Preparer: Kirsten Markwell

| o. | | Description | | Water | Wastewater |
|--------|-----|--|-------------|-------------------|-------------|
| 1 | | Pro-Forma Adjustments | | - VVuttor | Musiciality |
| 2 | | (d) To annualize accumulated depreciation for assets placed in service during the test year | | 675 | 302 |
| 3 | | See Schedules A9 and A10, column (6) for detail accounts and amounts | | | |
| } 5 | | Total Adjustments to Annualize A/D for assets placed in service in the Test Year | | 675 | 302 |
| | | | | | |
| | | (e) To calculate additions and retirements to accumulated depreciation for pro forma additions and retirements | | | |
| 7 1 | | Plant Additions to Summertree, Well 13 Hydro Tank Replacement - Estimated completion date 3/31/2013 | | 4 000 | |
|) | | 330.4 - New Hydro Tank 330.4 - Retirement of Original Hydro Tank, Cost calculated using Handy Whitman Index, Installed Approx. in 1975 | | 1,892 (13,741) | |
| 0 | | Orange Wood/Buena Vista Water Distribution Plant Replacement - Estimated completion date 3/31/2013 | | (13,741) | |
| 1 | | 331.4 - Water Mains | | 4,884 | |
| 2 | | 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 | | (24,984) | |
| 3 | | 333.4 - Water Services | | 1,250 | |
| 4 | | 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 | | (5,193) | |
| 5 | | 334.4 - Water Meters | | 2,000 | |
| 6 | | 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 | | (16,461) | |
| 7 | | See Schedule A9, column (7) | _ | (50.050) | |
| 8 9 | | Total Adjustments to calculate Accumulated Depreciation for Pro Forma Plant | _ | (50,353) | |
| 0 | | (f) Adjustments to Rollforward Accumulated Depreciation - 1/1/2012 to 12/31/2012 | | 135,912 | 45,048 |
| 1 | | See Schedules A9, column (8) and A10, column (7) for detail accounts and amounts | | 155,512 | 45,040 |
| 2 | | Total adjustments to rollforward plant - 1/1/2012 to 12/31/2012 | _ | 135,912 | 45.048 |
| 3 | | · | - | | |
| 4 | | Total Accumulated Depreciation Adjustments | | 81,851 | 464,69 |
| 5 | | | _ | | |
| | (C) | Construction Work in Progress | | | |
| 7 | | To remove from rate base average adjusted construction work in process balance | | - | (10 |
| 8 9 | | Total Canata attack in Brancas Adjustments | _ | | /45 |
| 9 | | Total Construction Work in Progress Adjustments | = | · | (10 |
| | (D) | Contributions in Aid of Construction (CIAC) | | | |
| 2 | (0) | Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 | | 12,627 | 55,519 |
| 3 | | See Schedules A12, page 2 of 2, column (16) | | 12,021 | 00,010 |
| 4 | | Total Adjustments to Rollover CIAC to 12/31/11 | - | 12,627 | 55,519 |
| 5 | | | | | |
| 6 | | Total CIAC Adjustments | _ | 12,627 | 55,519 |
| 7 | | | - | | |
| | (E) | Accumulated Amortization of CIAC | | | |
| 9 | | Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (130,489) | (117,920 |
| | | See Schedules A14, page 2 of 2, column (16) | _ | (100 100) | |
| 1 2 | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | _ | (130,489) | (117,920 |
| 3 | | Pro-Forma Adjustments | | | |
| 4 | | Pro Forma Adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12 | | 15,218 | 10 477 |
| 5 | | See Schedules A14, page 2 of 2, column (17) | | 15,216 | 18,477 |
| 6 | | Total Adjustments to rollforward CIAC Accumulated Amortization to 12/31/12 | _ | 15,218 | 18,477 |
| 7 | | | _ | 10,210 | |
| 8 | | Total CIAC Amortization Adjustments | | (115,271) | (99,443 |
| 9 | (F) | Adjustments to Schedule A-18 affecting Working Capital | Total W & S | | |
| 0 | | Deferred Rate Case Expense Average Balance | | | |
| 1 | | 1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper | | | |
| 2 | | average balance for the test year. | (277,718) | | |
| 3 | | 2. To reflect assess helps to five assess assessed Denvilotes (Financia Baire Assessine) | | | |
| 4 | | To reflect correct balance for parent company's Regulatory Expenses Being Amortized Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | | |
| | | · · · · · · · · · · · · · · · · · · · | | | |
| 5 6 | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected [] Schedule: A-3 Page 3 of 3 Docket No.: 120209-WS

Docket No.: 120209-WS Preparer: Kirsten Markwell

| No. | | | Description | | Water | Wastewater |
|----------|-----|----|---|----------|---------|-------------|
| 1 | | 3 | Previous Rate Case | | 774.01 | Traditional |
| 2 | | ٠. | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | | |
| 3 | | | | 000,002 | | |
| 4 | | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS, New rates were | | | |
| 5 | | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a | | | |
| 6 | | | 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | | |
| 7 | | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | | |
| 8 | | | | | | |
| 9 | | 4. | Current Rate Case | | | |
| 10 | | | To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10 | 289,035 | | |
| 11 | | | Net Adjustment to Deferred Rate Case Expense for Current Rate Case | 289,035 | | |
| 12 | | | | | | |
| 13 | | | Net Adjustments to Deferred Rate Case Expense | 265,744 | | |
| 14 | | | | | | |
| 15 | | | Other Miscellaneous Deferred Debits | | | |
| 16 | | 5. | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related | | | |
| 17 | | | Accumulated Amortization | 5 | | |
| 18 | | | | | | |
| 19 | | 6. | To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | | |
| 20 | | | Accumulated Amortization | 169 | | |
| 21 | | | | | | |
| 22 | | _ | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | | | |
| 23 | | 7. | Heights and Davis Shores | 9,424 | | |
| 24 | | | No. Advantage of the Other Warning and Debits | | | |
| 25 | | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | | |
| 26 | | | T. (10 %) - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | | | |
| 27 | | | Total Adjustments to Schedule A-18 | 275,342 | | |
| 28 | | | | | | |
| 29 | (G) | | Adjustments to Schedule A-19 | | | |
| 30 | | 1. | (a) Adjustments to Accumulated Deferred Investment Tax Credit | 3,686 | | |
| 31 | | _ | (h) Adicular and to Notice & Assessment Describes Associated Communica | 074.050 | | |
| 32 33 | | ۷. | (b) Adjustments to Notes & Accounts Payable - Associated Companies | 271,656 | | |
| 33 34 | | | Total Adjustments to Schedule A-19 | 275,342 | | |
| 35 | | | Iotal Adjustitions to collectif A-19 | 215,342 | | |
| 36 | (H) | | Working Capital Adjustment Per Schedule A-17 | _ | 233,736 | 92,18 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-4 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End E | Balance |
|------|--|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs | 4,077,293 | 1,262,674 |
| 2 | To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs | (286,734) | 64,382 |
| 3 | | | |
| 4 | Adjusted 12/31/08 Balance | 3,790,559 | 1,327,056 |
| 5 | Additions - See Note 1 | 276,418 | 136,140 |
| 6 | Retirements | | |
| 7 | Adjustments - Rounding | | 1 |
| 8 | | | |
| 9 | Balance 12/31/09 | 4,066,977 | 1,463,197 |
| 10 | Additions | 93,172 | (383,254) |
| 11 | Retirements | (10,665) | |
| 12 | Adjustments - Rounding | | (1) |
| 13 | | <u> </u> | |
| 14 | Balance 12/31/10 | 4,149,484 | 1,079,942 |
| 15 | Additions | 72,898 | 27,101 |
| 16 | Retirements | (13,363) | (8,976) |
| 17 | Adjustments | | |
| 18 | | | |
| 19 | Balance 12/31/11 per Annual Report | 4,209,019 | 1,098,067 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 2 | 607,924 | 246,993 |
| 21 | | | |
| 22 | Adjusted 12/31/11 Balance | 4,816,943 | 1,345,060 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | (35,406) | (4,853) |
| 25 | 2. Various other adjustments to test year as per Schedules A5 & A6, page1. | 268,108 | 927,478 |
| 26 | | | |
| 27 | Adjusted 12/31/11 Balance | 5,049,645 | 2,267,685 |

30 Note(s):

29

31

35

43

1. 2009 Annual report S-4(a) Total Wastewater Plant, Additions Col. (d) differs by (\$22,555) due to the fact that the previous year balance of \$22,555 in Account 361 for
 Manholes was combined with and reflected in the Collection Sewers - Gravity Additions column. As part of this, there should have been a corresponding entry of
 (\$22,555) under Manholes. Note that ending balance under Manholes is no longer a line item in the 2010 Annual Report.

2. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision of the plant accounts on the general ledger. JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A of CIAC accounts to the AA Ledger based on business unit.

In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The UA ledger should have been allocated out based on the proper ERCs. However, in the filing, the company has rectified these calculations and made all appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.

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

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

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

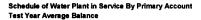
Florida Public Service Commission

Schedule: A-5

Page 1 of 2 Preparer: Kirsten Markwell

Recap Schedules: A-1, A-4

| Line | (1) | (2) Test Year | (3) | (4) Adjus | (5) stments | (6) | (7) Adjusted | (8) NU&U | (9) NU&U |
|------|--|------------------|---------------|---------------|----------------|---------------|-----------------|-------------|-------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | A3 - (A)1.(c) | A3 - (A)1.(d) | Average | % | Amount |
| 1 | INTANGIBLE PLANT | | | , | | | | | |
| 2 | 301.1 Organization | (378) | | | 812 | | 434 | | |
| 3 | 302.1 Franchises | 5,576 | | 726 | | | 6,302 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | |
| 6 | 303.2 Land & Land Rights | (9,815) | | | 17,371 | | 7,556 | | |
| 7 | 304.2 Structures & Improvements | 105,791 | | | | | 105,791 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | - | | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | _ | | | | | - | | |
| 10 | 307.2 Wells & Springs | 364,471 | | | 8,418 | | 372,889 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | - | | | • | | , <u> </u> | | |
| 12 | 309.2 Supply Mains | 412,019 | | | | | 412,019 | | |
| 13 | 310.2 Power Generation Equipment | 1,312 | | | 6,219 | | 7,531 | | |
| 14 | 311.2 Pumping Equipment | - | | | ,= | | , | | |
| 15 | 339.2 Other Plant & Misc. Equipment | - | | | | | _ | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303.3 Land & Land Rights | _ | | | 4,685 | | 4,685 | | |
| 18 | 304.3 Structures & Improvements | 51,029 | | | 311,811 | | 362,840 | | |
| 19 | 310.3 Power Generation Equipment | - | | | , | | - | | |
| 20 | 311.3 Pumping Equipment - WTP | 167,832 | | | 6,150 | | 173,982 | | |
| 21 | 320.3 Water Treatment Equipment | 187,781 | | | 7,094 | | 194,875 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | - | | | 7,150 | | 7,150 | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | ., | | ., | | |
| 24 | 303.4 Land & Land Rights | - | | | | | _ | | |
| 25 | 304.4 Structures & Improvements | 4,008 | | | | | 4,008 | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | 180 | | | | | 180 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 347,368 | | | 16,950 | 56,259 | 420,577 | | |
| 28 | 331.4 Transm. & Distribution Mains | 1,196,993 | | | 18,430 | 185,016 | 1,400,439 | | |
| 29 | 333.4 Services | 499,732 | | | (25,165) | • | 519,374 | | |
| 30 | 334.4 Meters & Meter Installations | 368,430 | | | 53,809 | 23,539 | 445,778 | | |
| 31 | 335.4 Hydrants | 72,091 | | | 35,533 | | 72,091 | | |
| 32 | 336.4 Backflow Prevention Devices | 706 | | | | | 706 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | - | | | | | - | | |
| 34 | GENERAL PLANT | | | | | | | | |
| 35 | 303.5 Land & Land Rights | 12,714 | | (6) | (11,296) | 1 | 1,412 | | |
| 36 | 304.5 Structures & Improvements | 428,984 | | 5 | (323,700) | | 105,289 | | |
| 37 | 340.5 Office Furniture & Equipment | 478,770 | (135,413) | | | • | 321,700 | | |
| 38 | 341.5 Transportation Equipment | 187,205 | (52,948) | | | | 51,825 | | |
| 39 | 342.5 Stores Equipment | .07,200 | (02,010) | (52, 152) | | | 3.,020 | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 40,578 | (11,477) | 31 | 21,353 | | 50,485 | | |
| 41 | 344.5 Laboratory Equipment | 988 | (279) | | 2.,550 | | 843 | | |
| 42 | 345.5 Power Operated Equipment | 6,022 | (1,703) | | | | 4,319 | | |
| 43 | 346.5 Communication Equipment | 10,019 | (2,834) | | | | 7,169 | | |
| 44 | 347.5 Miscellaneous Equipment | 423 | (120) | | | | 303 | | |
| 45 | 348.5 Other Tangible Plant | (159,292) | | 153,535 | (7,150) |) | (12,907) | | |
| 46 | • | | | | | | | | |
| 47 | TOTAL | L4,781,537 | (204,774) | 50,320 | 112,941 | 309,621 | 5,049,645 | N/A | N/A |



Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Florida Public Service Commission

Schedule: A-5 Page 2 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-1, A-4

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|----------|--|-------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) | (378) |
| 3 | 302.1 Franchises | 5,576 | 5,576 | 5,577 | 5,577 | 5,577 | 5,576 | 5,576 | 5,576 | 5,575 | 5,575 | 5,574 | 5,574 | 5,574 | 5,576 |
| 4 | 339.1 Other Plant & Misc. Equipment | | - | - | - | | | | | | | · - | · - | · - | · - |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) | (9,815) |
| 7 | 304.2 Structures & Improvements | 105,268 | 105,268 | 105,622 | 105,616 | 105,692 | 105,692 | 105,692 | 106,072 | 106,072 | 106,072 | 106,072 | 106,072 | 106,072 | 105,791 |
| 8 | 305.2 Collect & Impound. Reservoirs | - | · - | - | - | • | | - | - | | - | • | | | |
| 9 | 306.2 Lake, River & Other Intakes | - | - | - | - | - | - | - | | - | - | - | - | - | - |
| 10 | 307.2 Wells & Springs | 364,318 | 364,318 | 364,318 | 364,318 | 364,318 | 364,318 | 364,318 | 364,318 | 364,509 | 364,662 | 364,700 | 364,852 | 364,852 | 364,471 |
| 11 | 308.2 Infiltration Galleries & Tunnels | - | - | - | - | | • | - | - | - | - | - | | - | - |
| 12 | 309.2 Supply Mains | 411,767 | 411,767 | 411,767 | 411,767 | 411,767 | 412,071 | 412,071 | 412,071 | 412,071 | 412,071 | 412,071 | 412,490 | 412,490 | 412,019 |
| 13 | 310.2 Power Generation Equipment | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 | 1,312 |
| 14 | 311.2 Pumping Equipment | - | - | - | • | - | - | - | - | - | | - | - | - | - |
| 15 | 339.2 Other Plant & Misc. Equipment | - | - | - | - | - | - | | - | - | - | - | - | - | - |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | - | - | • | • | = | = | - | - | • | • | - | - | - | - |
| 18 | 304.3 Structures & Improvements | 50,943 | 50,943 | 50,943 | 51,040 | 51,040 | 51,040 | 51,040 | 51,040 | 51,040 | 51,078 | 51,078 | 51,078 | 51,078 | 51,029 |
| 19 | 310.3 Power Generation Equipment | - | - | - | - | - | | - | - | - | - | - | • | - | _ |
| 20 | 311.3 Pumping Equipment - WTP | 166,671 | 166,671 | 166,957 | 167,449 | 167,526 | 167,526 | 167,869 | 167,869 | 168,176 | 168,276 | 169,087 | 168,869 | 168,869 | 167,832 |
| 21 | 320.3 Water Treatment Equipment | 185,581 | 185,890 | 186,420 | 186,537 | 186,652 | 187,185 | 187,695 | 188,339 | 188,246 | 188,800 | 189,181 | 190,275 | 190,352 | 187,781 |
| 22 | 339.3 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | 304.4 Structures & Improvements | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 | 4,008 |
| 26 | 311.4 Electric Pumping Equipment - T&D | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 346,134 | 346,250 | 346,736 | 347,000 | 347,000 | 347,311 | 347,311 | 347,507 | 347,854 | 348,084 | 348,161 | 348,218 | 348,218 | 347,368 |
| 28 | 331.4 Transm. & Distribution Mains | 1,191,104 | 1,191,552 | 1,194,502 | 1,194,697 | 1,195,044 | 1,195,771 | 1,196,231 | 1,197,262 | 1,198,683 | 1,199,371 | 1,199,600 | 1,202,584 | 1,204,504 | 1,196,993 |
| 29 | 333.4 Services | 495,244 | 495,899 | 496,999 | 497,483 | 498,090 | 498,090 | 500,425 | 501,491 | 501,848 | 502,424 | 502,462 | 502,857 | 503,200 | 499,732 |
| 30 | 334.4 Meters & Meter Installations | 361,815 | 361,815 | 365,971 | 366,568 | 366,800 | 368,709 | 369,976 | 370,014 | 371,073 | 371,245 | 371,551 | 371,894 | 372,161 | 368,430 |
| 31 | 335.4 Hydrants | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 | 72,091 |
| 32 | 336.4 Backflow Prevention Devices | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 | 706 |
| 33 | 339.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | • | - | - | - | - | - | - |
| 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | 12,716 | 12,718 | 12,719 | 12,721 | 12,719 | 12,716 | 12,715 | 12,711 | 12,716 | 12,712 | 12,710 | 12,707 | 12,708 | 12,714 |
| 36 | 304.5 Structures & Improvements | 428,987 | 429,025 | 429,105 | 429,561 | 429,455 | 429,277 | 429,215 | 429,082 | 429,069 | 428,781 | 428,539 | 428,318 | 428,385 | 428,984 |
| 37 | 340.5 Office Furniture & Equipment | 477,754 | 478,471 | 479,207 | 480,056 | 479,748 | 478,977 | 478,787 | 478,220 | 479,495 | 478,566 | 478,074 | 477,336 | 479,320 | 478,770 |
| 38 | 341.5 Transportation Equipment | 181,418 | 181,396 | 181,593 | 179,618 | 179,469 | 190,814 | 189,783 | 188,915 | 189,453 | 188,750 | 188,117 | 193,181 | 201,160 | 187,205 |
| 39 | 342.5 Stores Equipment | - | . | · · · · · · | | | - | - | - | - | - | - | - | - | - |
| 40 | 343.5 Tools, Shop & Garage Equipment | 40,455 | 40,454 | 40,466 | 40,717 | 40,705 | 40,682 | 40,674 | 40,658 | 40,625 | 40,569 | 40,522 | 40,489 | 40,491 | 40,578 |
| 41 | 344.5 Laboratory Equipment | 791 | 791 | 1,352 | 1,352 | 952 | 952 | 952 | 952 | 952 | 952 | 952 | 952 | 952 | 988 |
| 42 | 345.5 Power Operated Equipment | 3,960 | 3,960 | 3,960 | 3,960 | 4,896 | 6,262 | 7,326 | 7,326 | 7,326 | 7,326 | 7,326 | 7,326 | 7,326 | 6,022 |
| 43 | 346.5 Communication Equipment | 10,027 | 10,033 | 10,037 | 10,042 | 10,035 | 10,024 | 10,020 | 10,008 | 10,024 | 10,009 | 10,002 | 9,990 | 9,996 | 10,019 |
| 44 | 347.5 Miscellaneous Equipment | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 | 423 |
| 45 | 348.5 Other Tangible Plant | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) | (159,292) |
| 46 47 | TOTAL | 4,749,764 | 4.752.032 | 4,763,486 | 4,765,314 | 4,766,720 | 4,782,228 | 4,786,911 | 4,788,666 | 4,794,042 | 4,794,558 | 4,795,014 | 4.804.297 | 4.816.943 | 4.781.537 |
| ٦, | 1910s | 7,140,104 | 7,132,032 | -,103,400 | 7,100,314 | 7,700,720 | 7,102,220 | 7,700,911 | 7,700,000 | 4,784,042 | 4,784,006 | 4,795,014 | 4,004,29/ | 4,010,943 | 4,761,537 |

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

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

Florida Public Service Commission

Schedule: A-6 Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Recap Schedules: A-2, A-4

| Line | (1) | (2) Test Year | (3) | (4) Adjustments | (5) | (6) Adjusted | (7) Non-Used & | (8) NU&U |
|----------|--|------------------|---------------|--------------------|---------------|-----------------|-------------------|-------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | A3 - (A)1.(c) | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351.1 Organization | 3,349 | | | | 3,349 | | |
| 3 | 352.1 Franchises | - | | | | - | | |
| 4 | 389.1 Other Plant & Misc. Equipment | - | | | | - | | |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353.2 Land & Land Rights | - | | | 8,454 | 8,454 | | |
| 7 | 354.2 Structures & Improvements | - | | | | - | | |
| 8 9 | 355.2 Power Generation Equipment - Collection Plt 360.2 Collection Sewers - Force | 214,286 | | | 84,563 | 298,849 | | |
| 10 | 361.2 Collection Sewers - Gravity | 588,753 | | | 595,625 | 1,184,378 | | |
| 11 | 362.2 Special Collecting Structures | - | | | | | | |
| 12 | 363.2 Services to Customers | - | | | 94,332 | 94,332 | | |
| 13 | 364.2 Flow Measuring Devices | 5,221 | | | | 5,221 | | |
| 14 | 365.2 Flow Measuring Installations | 497 | | | | 497 | | |
| 15 | 389.2 Other Plant & Misc. Equipment | - | | | | - | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | |
| 17 | 353.3 Land & Land Rights | - | | | /PO 0.45* | 001.05- | | |
| 18 | 354.3 Structures & Improvements | 320,096 | | | (58,840) | 261,256 | | |
| 19 20 | 355.3 Power Generation Equipment - Pumping Plt 370.3 Receiving Wells | - | | | | - | | |
| 21 | 371.3 Pumping Equipment | 17,830 | | | | 17,830 | | |
| 22 | 389.3 Other Plant & Misc. Equipment | 2,094 | | | | 2,094 | | |
| 23 | TREATMENT AND DISPOSAL PLANT | -,,,, | | | | _,, | | |
| 24 | 353.4 Land & Land Rights | - | | | 500 | 500 | | |
| 25 | 354.4 Structures & Improvements | - | | | 1,749 | 1,749 | | |
| 26 | 355.4 Power Generation Equipment - Treatment Plt | - | | | | - | | |
| 27 | 380.4 Treatment & Disposal Equipment | 87,948 | | | 120,891 | 208,839 | | |
| 28 | 381.4 Plant Sewers | - | | | | - | | |
| 29 30 | 382.4 Outfall Sewer Lines 389.4 Other Plant & Misc. Equipment | - | | | 3,300 | 3,300 | | |
| 31 | RECLAIMED WATER TREATMENT PLANT | • | | | 3,300 | 3,300 | | |
| 32 | 353.5 Land & Land Rights | _ | | | | | | |
| 33 | 354.5 Structures & Improvements | _ | | | | _ | | |
| 34 | 355.5 Power Generation Equipment | _ | | | | - | | |
| 35 | 371.5 Pumping Equipment | - | | | | _ | | |
| 36 | 374.5 Reuse Distribution Revervoirs | - | | | | - | | |
| 37 | 380.5 Treatment & Disposal Equipment | - | | | | - | | |
| 38 | 381.5 Plant Sewers | - | | | | - | | |
| 39 | 389.5 Other Plant & Misc. Equipment | - | | | | - | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | |
| 41 | 352.6 Franchises | - | | | | - | | |
| 42 | 353.6 Land & Land Rights | = | | | | - | | |
| 43 | 354.6 Structures & Improvements | - | | | | - | | |
| 44 45 | 355.6 Power Generation Equipment 366.6 Reuse Services | _ | | | | - | | |
| 46 | 367.6 Reuse Meters & Meter Installations | - | | | | | | |
| 47 | 371.6 Pumping Equipment | - | | | | - | | |
| 48 | 375.6 Reuse Transmission & Distribution System | 4,832 | | | | 4,832 | | |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | - | | | | - | | |
| 50 | GENERAL PLANT | | | | | | | |
| 51 | 353.7 Land & Land Rights | 10,500 | | | (10,500) | - | | |
| 52 | 354.7 Structures & Improvements | 31,999 | | 2 | (31,999) | 2 | | |
| 53 | 390.7 Office Furniture & Equipment | - | 135,413 | (8,541) | | 126,872 | | |
| 54 | 391.7 Transportation Equipment | - | 52,948 | (32,509) | | 20,439 | | |
| 55 | 392.7 Stores Equipment | - | - | | | - | | |
| 56 | 393.7 Tools, Shop & Garage Equipment | - | 11,477 | 12 | 8,421 | 19,910 | | |
| 57 | 394.7 Laboratory Equipment | - | 279 | 53 | | 332 | | |
| 58 | 395.7 Power Operated Equipment | - | 1,703 | . | | 1,703 | | |
| 59 60 | 396.7 Communication Equipment | - | 2,834 | (7) | | 2,827 | | |
| 60 61 | 397.7 Miscellaneous Equipment 398.7 Other Tangible Plant | 52,802 | 120 | (40.502) | /3 300/ | 120 | | |
| 62 | 555.7 Other Langible Flatik | 32,602 | | (49,502) | (3,300) | - | | |
| 63 | TOTAL | 1,340,207 | 204,774 | (90,492) | 813,196 | 2,267,685 | . N/A | N/A |
| | TOTAL | .,, | ,, | ,,,,,,,,,, | | _,,,, | : """ | . 4// |



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

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Project

Line No.

1

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62 63

TOTAL

375.6 Reuse Transmission & Distribution System

389.6 Other Plant & Miscellaneous Equipment

GENERAL PLANT

353.7 Land & Land Rights

392.7 Stores Equipment

394.7 Laboratory Equipment

395.7 Power Operated Equipment

396.7 Communication Equipment

397.7 Miscellaneous Equipment

398.7 Other Tangible Plant

354.7 Structures & Improvements

391.7 Transportation Equipment

390.7 Office Furniture & Equipment

393.7 Tools, Shop & Garage Equipment

3,861

10.500

31,999

52,802.00

1,332,811

4,445

10.500

31,999

52,802.00

1,336,012

4,445

10.500

31,999

52,802.00

1,336,090

4,827

10.500

31,999

52,802.00

1,337,528

Florida Public Service Commission

Schedule: A-6 Page 2 of 2

Preparer: Kirsten Markwell _

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

| ic [X] Projected [] | | | palance for the | prior year. | | | | • | _ | | Recap Sci | nedules: A-2 | , A-4 | |
|---|-------------------|--------------|-----------------|--------------|--------------|--------------|---------|---------|---------|--------------|-----------|--------------|---------------------|------------------|
| (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
| Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal |
| INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 351.1 Organization | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 | 3,349 |
| 352.1 Franchises | 3,348 | 3,348 | 3,340 | 3,348 | 3,348 | 3,348 | 3,348 | 5,545 | 3,545 | 0,545 | 3,545 | 5,545 | 5,545 | 5,545 |
| 389.1 Other Plant & Misc. Equipment | _ | _ | _ | _ | _ | _ | _ | | | _ | _ | _ | | |
| COLLECTION PLANT | | | | | | | | | | | | | | |
| 353.2 Land & Land Rights | _ | | _ | _ | _ | | | _ | _ | _ | _ | - | | - |
| 354.2 Structures & Improvements | _ | _ | _ | _ | _ | | | | _ | | | _ | _ | _ |
| 355.2 Power Generation Equipment - Collection Plt | _ | _ | _ | _ | _ | | | | | - | _ | _ | _ | _ |
| 360.2 Collection Sewers - Force | 214,263 | 214,263 | 214,263 | 214,263 | 214,263 | 214,263 | 214,263 | 214,263 | 214,263 | 214,339 | 214,339 | 214,339 | 214,339 | 214,286 |
| 361.2 Collection Sewers - Gravity | 588,185 | 588,464 | 588,464 | 588,464 | 588,464 | 588,464 | 588,464 | 588,464 | 588,961 | 588,961 | 589,439 | 589,439 | 589,553 | 588,753 |
| 362.2 Special Collecting Structures | 300,103 | 300,404 | 300,404 | 300,404 | 300,404 | 300,404 | 300,404 | 300,404 | 500,801 | 300,001 | 000,400 | 300,400 | 555,555 | 500,755 |
| 363.2 Services to Customers | • | - | - | - | • | - | • | | | - | | | | |
| | £ 400 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,199 | 5,486 | 5,221 |
| 364.2 Flow Measuring Devices | 5,199 497 | 5,199 497 | 5,199 497 | 3,199 497 | 5,199 497 | 5,199 497 | 497 | . 497 | 497 | 3,189 497 | 497 | 497 | 497 | 497 |
| 365.2 Flow Measuring Installations | 497 | 49/ | 497 | 487 | 48/ | 497 | 497 | 49/ | 497 | 407 | 487 | 487 | 487 | 491 |
| 389.2 Other Plant & Misc. Equipment | • | - | - | - | - | - | - | - | - | • | • | - | - | - |
| SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 353.3 Land & Land Rights | 205 400 | 005 400 | - | - | 240.040 | - | 240.040 | - | - | 240.040 | 248.040 | 247 202 | 247.000 | 200.000 |
| 354.3 Structures & Improvements | 325,160 | 325,160 | 325,160 | 325,160 | 318,019 | 318,019 | 318,019 | 318,019 | 318,019 | 318,019 | 318,019 | 317,392 | 317,080 | 320,096 |
| 355.3 Power Generation Equipment - Pumping Pit | • | - | - | - | - | - | - | - | - | • | - | • | - | - |
| 370.3 Receiving Wells | | - | | | | | | | · | | | | | - |
| 371.3 Pumping Equipment | 6,953 | 9,291 | 9,369 | 10,425 | 19,816 | 20,088 | 20,088 | 20,088 | 20,165 | 23,374 | 23,565 | 24,281 | 24,281 | 17,830 |
| 389,3 Other Plant & Misc. Equipment | 2,095 | 2,095 | 2,095 | 2,095 | 2,095 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 |
| TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 353.4 Land & Land Rights | • | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 354.4 Structures & Improvements | • | - | - | - | • | - | - | - | - | - | - | - | - | - |
| 355.4 Power Generation Equipment - Treatment Pit | • | - | | - | - | - | - | - | - | - | - | - | - | |
| 380.4 Treatment & Disposal Equipment | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87,948 | 87, 94 8 | 87,948 |
| 381.4 Plant Sewers | • | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 382.4 Outfall Sewer Lines | • | - | - | - | - | - | - | - | • | - | - | - | - | - |
| 389.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | • | - | • | - | - |
| RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 353.5 Land & Land Rights | • | - | • | - | - | - | - | - | - | - | - | - | - | - |
| 354.5 Structures & Improvements | - | - | - | - | - | • | | - | - | - | - | - | - | - |
| 355.5 Power Generation Equipment | | - | - | - | - | • | - | - | - | - | - | - | - | - |
| 371.5 Pumping Equipment | - | - | - | - | - | | | - | - | - | - | - | - | - |
| 374.5 Reuse Distribution Revervoirs | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 380.5 Treatment & Disposal Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 381.5 Plant Sewers | - | | - | - | - | - | - | - | - | - | - | - | - | - |
| 389.5 Other Plant & Misc. Equipment | | | - | - | - | - | - | - | - | - | - | - | - | - |
| RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 352.6 Franchises | - | _ | _ | - | - | - | - | - | - | - | - | - | - | - |
| 353.6 Land & Land Rights | - | _ | - | - | - | - | - | - | _ | - | - | - | - | - |
| 354.6 Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 355.6 Power Generation Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 366.6 Reuse Services | - | - | - | - | - | - | - | - | - | - | - | _ | - | - |
| 367.6 Reuse Meters & Meter Installations | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 371.6 Pumping Equipment | - | - | - | _ | - | - | _ | - | | _ | - | _ | _ | - |
| 070 0 0 7 | 2 224 | | | 4 007 | 4 0 4 0 | 4.040 | 4.040 | 4 0 4 0 | 4 0 4 0 | - 400 | F 400 | F 400 | F 400 | 4 000 |

4,942

10.500

31,999

52,802.00

1,339,893

4,942

10.500

31,999

52,802.00

1,340,164

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1,340,164

4,942

10 500

31,999

52,802.00

1,340,738

5,132

10 500

31,999

52,802.00

1,344,213

5,132

10,500

31,999

52,802.00

1,344,882

5,132

10,500

31,999

52,802.00

1,344,971

5,132

10,500

31,999

52,802.00

1,345,060

4,832

10,500

31,999

52,802

1,340,207

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-7 Page 1 of 1

Preparer: Kirsten Markwell

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

schedules, if necessary.

| Description TER Int in Service Ind Cumulated Depreciation Cumulated Amortization of CIAC Vances for Construction Inter (Explain) | Average Amount Per Books N/A | Utility Adjustments N/A | Balance Per Utility N/A |
|--|-------------------------------|--|--|
| nt in Service dud cumulated Depreciation C cumulated Amortization of CIAC vances for Construction | N/A | N/A | N/A |
| eumulated Depreciation C cumulated Amortization of CIAC vances for Construction | | | |
| eumulated Depreciation C cumulated Amortization of CIAC vances for Construction | | | |
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| cumulated Depreciation C cumulated Amortization of CIAC vances for Construction | | | |
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| cumulated Amortization of CIAC | | | |
| cumulated Amortization of CIAC | | | |
| cumulated Amortization of CIAC | | | |
| vances for Construction | | | |
| | | | |
| er (Explain) | | | |
| , | | | |
| | | | |
| otal | N/A | N/A | N/A |
| | | | |
| e: Water Plant is 100% Used & Useful as per Sched | dules F5 and F7. | | |
| | | | |
| STEWATER | N/A | N/A | NI/A |
| SIEWAIER | IN/A | IN/A | N/A |
| nt in Service | | | |
| | | | |
| nd | | | |
| | | | |
| umulated Depreciation | | | |
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| C | | | |
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| umulated Amortization of CIAC | | | |
| vances for Construction | | | |
| | | | |
| er (Fynlain) | | | |
| er (Explain) | | | N/A |
| | umulated Amortization of CIAC | C cumulated Amortization of CIAC cances for Construction | C rumulated Amortization of CIAC rances for Construction |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-8 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End I | Balance |
|------|---|-------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs | 804,263 | 354,907 |
| 2 | To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs | (302,200) | (36,256 |
| 3 | To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs | (25,853) | (3,047 |
| 4 | To remove adjustments made per Note 3 of Schedule A-8, TYE 12/31/08 MFRs | (186) | , . |
| 5 | | | |
| 6 | Adjusted 12/31/08 Balance | 476,024 | 315,604 |
| 7 | Additions | 436,991 | 193,137 |
| 8 | Retirements | | |
| 9 | Adjustments - Rounding | 1 | |
| 10 | | | |
| 11 | Balance 12/31/09 | 913,016 | 508,741 |
| 12 | Additions - See Note 1 | (269,801) | (280,053 |
| 13 | Retirements | (10,665) | |
| 14 | Adjustments | | |
| 15 | | | |
| 16 | Baiance 12/31/10 | 632,550 | 228,688 |
| 17 | Additions | 155,448 | 59,141 |
| 18 | Retirements - See Note 2 | (13,363) | (8,976) |
| 19 | Adjustments - Rounding | (1) | |
| 20 | | | |
| 21 | Balance 12/31/11 per Annual Report - See Note 2. | 774,634 | 278,853 |
| 22 | Adjustments - To reconcile to General Ledger - See Note 3 | 729,557 | 270,728 |
| 23 | | | |
| 24 | Adjusted 12/31/11 Balance | 1,504,191 | 549,581 |
| 25 | Adjustments to year-end test year balance: | | |
| 26 | 1. To convert to 13-month average test year. | (79,419) | (25,045) |
| 27 | 2. Various other adjustments to test year as per Schedules A9 & A10, page1. | 81,851 | 464,695 |
| 28 | | | |
| 29 | Adjusted 12/31/11 Balance | 1,506,623 | 989,231 |

Note(s):

31 32

33 34

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1. Wastewater Additions differ from the Total of Column (e), Schedule S-6(a) of the 2010 Annual Report due to the fact that the schedule is inadvertently missing (\$371,462) in the Other Credits and Total Credits columns under account 398 - Other Tangible Plant. Note that Col. (k) - Balance at End of Year, does reflect the (\$371,462) balance for that account.

2. The retirements of \$8,080 in account 354 and \$896 in account 361 were not included in the Balance at the End of the Year column in Schedule S-6(b) of the Annual Report. Therefore the Total Accumulated Depreciation at the end of the year shows \$287,829 as opposed to the calculation shown on this line resulting in a balance of \$278,853.

3. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test

year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9 Page 1 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-1, A-8

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjust | (6) ments | (7) | (8) | (9) Adjusted | (10) Non-Used & | (11) Non-Used & |
|----------|--|------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|--------------------|--------------------|
| No. | Account No. and Name | Average Bal. | A3 - (B)1.(a) | A3 - (B)1.(b) | A3 - (B)1.(c) | A3 - (B)1.(d) | A3 - (B)1.(e) | A3 - (B)1.(f) | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | - | | |
| 2 | 301.1 Organization | 27,978 | | | (43,522) | | | 649 | (14,895) | | |
| 3 | 302.1 Franchises | 523 | | (7) | 358 | | | 136 | 1,010 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | | | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | - | | | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 46,483 | | | (16,196) | 7 | | 3,315 | 33,609 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | - | | | | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | - | | | | | | | - | | |
| 10 | 307.2 Wells & Springs | 155,128 | | | 14,170 | 13 | | 12,442 | 181,753 | | |
| 11 | 308.2 infiltration Galleries & Tunnels | - | | | | | | | - | | |
| 12 | 309.2 Supply Mains | (222,466) | | | 310,608 | 13 | | 11,785 | 99,940 | | |
| 13 | 310.2 Power Generation Equipment | 171 | | | | | | | 171 | | |
| 14 | 311.2 Pumping Equipment | (5,818) | | | | | | | (5,818) | | |
| 15 | 339.2 Other Plant & Misc. Equipment | - | | | | | | | - | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | - | | | | | | | - | | |
| 18 | 304.3 Structures & Improvements | 588 | | | 37,968 | 1 | | 11,340 | 49,897 | | |
| 19 | 310.3 Power Generation Equipment | - | | | 6,971 | | | 377 | 7,348 | | |
| 20 | 311.3 Pumping Equipment - WTP | 155,318 | | | (46,359) | 47 | | 8,751 | 117,757 | | |
| 21 | 320.3 Water Treatment Equipment | 54,385 | | | 4,221 | 109 | | 9,106 | 67,821 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | • | | | 7,150 | | | 397 | 7,547 | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | - | | | | | | | - | | |
| 25 | 304.4 Structures & Improvements | 341 | | | | | | 125 | 466 | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | 16 | | | 2 | | | 9 | 27 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | (29,105) | | | 79,964 | 20 | | 9,870 | 60,749 | | |
| 28 | 331.4 Transm. & Distribution Mains | 379,814 | | | (68,200) | 163 | (11,849) | 28,440 | 328,368 | | |
| 29 | 333.4 Services | 94,867 | | | (18,686) | 78 | (20,100) | 11,951 | 68,110 | | |
| 30 | 334.4 Meters & Meter Installations | 236,333 | | | 79,838 | 157 | (3,943) | 21,299 | 333,684 | | |
| 31 | 335.4 Hydrants | 30,735 | | | 427 | | (14,461) | 1,602 | 18,303 | | |
| 32 | 336.4 Backflow Prevention Devices | 47 | | | | | | 39 | 86 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | - | | | | | | | - | | |
| 34 | GENERAL PLANT | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | /.a aa= | | | | | · · · · · | | |
| 36 | 304.5 Structures & Improvements | 71,060 | (70.000) | (42,637) | (33,344) | | | 110 | (4,811) | | |
| 37 | 340.5 Office Furniture & Equipment | 249,903 | (70,682) | (86,076) | 13,255 | | | 1,164 | 107,564 | | |
| 38 | 341.5 Transportation Equipment | 153,203 | (43,331) | (84,680) | | | | | 25,192 | | |
| 39 | 342.5 Stores Equipment | - | (40.534) | /47 E 45 | /O COO | _ | | 0.500 | - | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 69,171 | (19,564) | (17,545) | (3,293) | 2 | | 2,502 | 31,273 | | |
| 41 | 344.5 Laboratory Equipment | (82) | 23 | (134) | 59 | (3) | | 45 | (92) | | |
| 42 | 345.5 Power Operated Equipment | 348 | (98) | (050) | (700) | 68 | | 438 | 756 | | |
| 43 | 346.5 Communication Equipment | 6,479 | (1,832) | (258) | (762) | | | 22 | 3,627 | | |
| 44 | 347.5 Miscellaneous Equipment | /EC 040\ | - | E0.640 | 69 | | | 20 | 89 | | |
| 45 46 | 348.5 Other Tangible Plant | (50,648) | | 50,648 | (12,907) | | | | (12,907) | | |
| 47 | тот | AL 1,424,772 | (135,485) | (180,689) | 311,791 | 675 | (50,353) | 135,912 | 1,506,623 | N/A | N/A |

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

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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

Florida Public Service Commission

Schedule: A-9 Page 2 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-1, A-8

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|----------|--|-------------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------------|
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Арг-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 27,539 | 27,612 | 27,686 | 27,759 | 27,832 | 27,905 | 27,978 | 28,052 | 28,125 | 28,198 | 28,271 | 28,344 | 28,418 | 27,978 |
| 3 | 302.1 Franchises | 453 | 465 | 477 | 488 | 500 | 511 | 523 | 535 | 546 | 558 | 569 | 581 | 593 | 523 |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | | | | | | | | | - |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | | | | | | | | | | - |
| 7 | 304.2 Structures & Improvements | 44,609 | 44,920 | 45,232 | 45,545 | 45,857 | 46,169 | 46,483 | 46,795 | 47,108 | 47,422 | 47,735 | 48,048 | 48,362 | 46,483 |
| 8 | 305.2 Collect. & Impound. Reservoirs | - | - | - | - | - | | - | - | - | - | - | - | - | - |
| 9 | 306.2 Lake, River & Other Intakes | - | - | - | - | - | - | - | - | - | | - | = | - | - |
| 10 | 307.2 Wells & Springs | 148,615 | 149,700 | 150,785 | 151,871 | 152,956 | 154,042 | 155,127 | 156,213 | 157,299 | 158,385 | 159,472 | 160,559 | 161,645 | 155,128 |
| 11 | 308.2 Infiltration Galleries & Tunnels | - | - | - | - | - | - | - | - | - | - | - | - | - | = |
| 12 | 309.2 Supply Mains | (227,581) | (226,729) | (225,877) | (225,025) | (224,173) | (223,320) | (222,467) | (221,614) | (220,761) | (219,908) | (219,055) | (218,201) | (217,347) | (222,466) |
| 13 | 310.2 Power Generation Equipment | 138 | 144 | 149 | 155 | 160 | 166 | 171 | 177 | 182 | 188 | 193 | 199 | 204 | 171 |
| -14 | 311.2 Pumping Equipment | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) | (5,818) |
| 15 | 339.2 Other Plant & Misc. Equipment | - | - | - | - | | - | - | - | - | - | - | - | - | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | | | | | | | | - |
| 18 | 304.3 Structures & Improvements | (211) | (78) | 55 | 189 | 322 | 455 | 588 | 722 | 855 | 988 | 1,122 | 1,255 | 1,388 | 588 |
| 19 | 310.3 Power Generation Equipment | - | - | - | - | - | - | - | = | - | - | - | - | - | - |
| 20 | 311.3 Pumping Equipment - WTP | 149,801 | 150,762 | 151,724 | 152,688 | 153,652 | 154,616 | 155,542 | 156,508 | 157,475 | 157,736 | 158,706 | 159,476 | 160,446 | 155,318 |
| 21 | 320.3 Water Treatment Equipment | 50,660 | 51,403 | 52,149 | 52,895 | 53,641 | 54,389 | 54,877 | 54,832 | 55,300 | 56,054 | 56,810 | 56,617 | 57,378 | 54,385 |
| 22 | 339.3 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | | | | | | | | • |
| 25 | 304.4 Structures & Improvements | 278 | 288 | 299 | 309 | 320 | 330 | 341 | 351 | 361 | 372 | 382 | 393 | 403 | 341 |
| 26 | 311.4 Electric Pumping Equipment - T&D | 11 | 12 | 13 | 14 | 14 | 15 | 16 | 17 | 17 | 18 | 19 | 20 | 20 | 16 |
| 27 | 330.4 Distr. Reservoirs & Standpipes | (33,779) | (33,002) | (32,224) | (31,445) | (30,666) | (29,887) | (29,108) | (28,328) | (27,547) | (26,766) | (25,985) | (25,203) | (24,421) | (29,105) |
| 28 | 331.4 Transm. & Distribution Mains | 366,440 | 368,899 | 370,144 | 372,610 | 375,076 | 377,545 | 380,015 | 382,485 | 384,207 | 386,683 | 389,158 | 391,640 | 392,686 | 379,814 |
| 29 | 333.4 Services | 91,865 | 92,862 | 92,210 | 93,209 | 93,998 | 94,999 | 94,319 | 94,532 | 95,265 | 95,987 | 96,997 | 98,007 | 99,018 | 94,867 |
| 30 | 334.4 Meters & Meter Installations | 229,146 | 230,320 | 231,511 | 232,705 | 233,899 | 235,103 | 236,311 | 237,519 | 238,732 | 239,945 | 241,159 | 242,376 | 243,593 | 236,333 |
| 31 | 335.4 Hydrants | 29,949 | 30,080 | 30,211 | 30,342 | 30,473 | 30,604 | 30,735 | 30,866 | 30,997 | 31,128 | 31,260 | 31,391 | 31,522 | 30,735 |
| 32 | 336.4 Backflow Prevention Devices | 24 | 27 | 31 | 35 | 39 | 43 | 47 | 51 | 55 | 59 | 63 | 67 | 71 | 47 |
| 33 | 339.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | | | | | | | | | | | | - |
| 36 | 304.5 Structures & Improvements | 64,984 | 66,034 | 67,093 | 68,159 | 69,148 | 70,111 | 71,116 | 72,082 | 73,133 | 74,036 | 74,982 | 75,925 | 76,978 | 71,060 |
| 37 | 340.5 Office Furniture & Equipment | 226,647 | 230,814 | 234,965 | 239,122 | 242,795 | 246,298 | 250,075 | 253,529 | 258,032 | 261,222 | 264,758 | 268,129 | 272,338 | 249,903 |
| 38 | 341.5 Transportation Equipment | 152,034 | 152,853 | 153,818 | 152,656 | 153,367 | 153,384 | 153,631 | 154,685 | 155,180 | 155,729 | 156,378 | 148,113 | 149,818 | 153,203 |
| 39 | 342.5 Stores Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 343.5 Tools, Shop & Garage Equipment | 67,932 | 68,145 | 68,371 | 68,597 | 68,802 | 68,999 | 69,208 | 69,410 | 69,598 | 69,764 | 69,939 | 70,125 | 70,342 | 69,171 |
| 41 | 344.5 Laboratory Equipment | 165 | 169 | 174 | 178 | (215) | (210) | (205) | (199) | (194) | (189) | (184) | (178) | (173) | (82) |
| 42 | 345.5 Power Operated Equipment | 118 | 145 | 173 | 201 | 235 | 278 | 329 | 380 | 431 | 481 | 532 | 583 | 634 | 348 |
| 43 | 346.5 Communication Equipment | 6,214 | 6,259 | 6,304 | 6,349 | 6,393 | 6,436 | 6,480 | 6,522 | 6,569 | 6,611 | 6,654 | 6,696 | 6,741 | 6,479 |
| 44 | 347.5 Miscellaneous Equipment | - | • | - | • | • | - | - | - | - | - | - | - | - | - |
| 45 46 | 348.5 Other Tangible Plant | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) | (50,648) |
| 46 47 | TOTAL | 1,339,585 | 1,355,638 | 1,369,007 | 1,383,140 | 1,397,959 | 1,412,515 | 1,425,666 | 1,439,656 | 1,454,499 | 1,468,235 | 1,483,469 | 1,488,496 | 1,504,191 | 1,424,772 |
| | | 1,000,000 | .,000,000 | 1,000,007 | 1,000,140 | .,001,000 | .,-,,2,0,0 | .,-20,000 | 1,700,000 | 1,707,700 | 7,400,E00 | 1,700,700 | 1,700,700 | 1,007,101 | 1,727,172 |

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

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Explanation: Provide month ending balances for each month of the

test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10 Page 1 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-2, A-8

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustments | (6) | (7) | (8) Adjusted | (9) Non-Used & | (10) NU&U |
|----------|--|------------------|---------------|---------------|--------------------|---------------|----------------|-----------------|-------------------|--------------|
| No. | Account No. and Name | Average Bal. | A3 - (B)1.(a) | A3 - (B)1.(b) | A3 - (B)1.(c) | A3 - (B)1.(d) | A3 - (B)1.(f) | Average | Useful % | _Amount |
| 1 | INTANGIBLE PLANT | | _ | _ | - · <u>-</u> | | | | | |
| 2 | 351.1 Organization | 3,219 | | | (2,687) | | 28 | 560 | | |
| 3 | 352.1 Franchises | - | | | | | | - | | |
| 4 | 389.1 Other Plant & Misc. Equipment | - | | | | | | - | | |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | - | | | | | | - | | |
| 7 | 354.2 Structures & Improvements | - | | | (49,718) | | | (49,718) | | |
| 8 | 355.2 Power Generation Equipment - Collection Plt | - | | | | | | | | |
| 9 | 360.2 Collection Sewers - Force | 139,228 | | | 29,853 | 27 | 3,873 | 172,981 | | |
| 10 | 361.2 Collection Sewers - Gravity | 198,555 | | | 237,181 | | 14,414 | 450,150 | | |
| 11 | 362.2 Special Collecting Structures 363.2 Services to Customers | - | | | 44 247 | | 2.492 | 42.020 | | |
| 12 13 | 364.2 Flow Measuring Devices | 780 | | | 41,347 4 | 53 | 2,483 1,097 | 43,830 1,934 | | |
| 14 | 365.2 Flow Measuring Devices | 24 | | | 7 | 55 | 1,097 | 37 | | |
| 15 | 389.2 Other Plant & Misc. Equipment | | | | 82 | | 13 | 82 | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | 02 | | |
| 17 | 353.3 Land & Land Rights | - | | | | | | _ | | |
| 18 | 354.3 Structures & Improvements | 113,746 | | | | (103) | 8,070 | 121,713 | | |
| 19 | 355.3 Power Generation Equipment - Pumping Plt | | | | | ,/ | ., | | | |
| 20 | 370.3 Receiving Wells | - | | | | | | - | | |
| 21 | 371.3 Pumping Equipment | 886 | | | 14,769 | 269 | 1,349 | 17,273 | | |
| 22 | 389.3 Other Plant & Misc. Equipment | 88 | | | | | 117 | 205 | | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | - | | | | | | - | | |
| 25 | 354.4 Structures & Improvements | - | | | 97 | | 55 | 152 | | |
| 26 | 355.4 Power Generation Equipment - Treatment Plt | - | | | | | | - | | |
| 27 | 380.4 Treatment & Disposal Equipment | 19,424 | | | 120,008 | 24 | 11,602 | 151,058 | | |
| 28 | 381.4 Plant Sewers | - | | | | | | - | | |
| 29 | 382.4 Outfall Sewer Lines | - | | | 0.005 | | 400 | | | |
| 30 31 | 389.4 Other Plant & Misc. Equipment RECLAIMED WATER TREATMENT PLANT | • | | | 2,205 | | 183 | 2,388 | | |
| 32 | 353.5 Land & Land Rights | _ | | | | | | | | |
| 33 | 354.5 Structures & Improvements | _ | | | | | | • | | |
| 34 | 355.5 Power Generation Equipment | - | | | | | | _ | | |
| | 371.5 Pumping Equipment | - | | | | | | _ | | |
| 36 | 374.5 Reuse Distribution Reservoirs | - | | | | | | _ | | |
| 37 | 380.5 Treatment & Disposal Equipment | - | | | | | | _ | | |
| 38 | 381.5 Plant Sewers | - | | | | | | • | | |
| 39 | 389.5 Other Plant & Misc. Equipment | - | | | | | | - | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | |
| 41 | 352.6 Franchises | - | | | | | | - | | |
| 42 | 353.6 Land & Land Rights | - | | | | | | - | | |
| 43 | 354.6 Structures & Improvements | - | | | | | | - | | |
| 44 | 355.6 Power Generation Equipment | - | | | | | | - | | |
| 45 | 366.6 Reuse Services | - | | | | | | - | | |
| 46 | 367.6 Reuse Meters & Meter Installations | - | | | | | | - | | |
| 47 48 | 371.6 Pumping Equipment | 184 | | | 1 | 5 | 119 | 309 | | |
| 49 | 375.6 Reuse Transmission & Distribution System 389.6 Other Plant & Miscellaneous Equipment | 104 | | | ' | 5 | 119 | 309 | | |
| 50 | GENERAL PLANT | - | | | | | | - | | |
| 51 | 353.7 Land & Land Rights | _ | | | | | | _ | | |
| | 354.7 Structures & Improvements | 48,402 | | (16,815) | (21,726) | | | 9,861 | | |
| 53 | 390.7 Office Furniture & Equipment | , | 70,682 | (33,947) | | | 459 | 42,421 | | |
| | 391.7 Transportation Equipment | - | 43,331 | (33,397) | | | | 9,934 | | |
| | 392.7 Stores Equipment | - | - | | | | | - | | |
| 56 | 393.7 Tools, Shop & Garage Equipment | - | 19,564 | (6,920) | (1,299) | 1 | 987 | 12,333 | | |
| 57 | 394.7 Laboratory Equipment | - | (23) | (53) | | (1) | 18 | (36) | | |
| 58 | 395.7 Power Operated Equipment | - | 98 | | | 27 | 173 | 298 | | |
| 59 | 396.7 Communication Equipment | - | 1,832 | (102) | | | | 1,430 | | |
| 60 | 397.7 Miscellaneous Equipment | - | - | | 27 | | 8 | 35 | | |
| 61 | 398.7 Other Tangible Plant | - | | | | | | - | | |
| 62 | TOTAL | E04 500 | 105 465 | (04.00.1) | 275.00 | 200 | 45.046 | 000.001 | N/A - | N/2 |
| 63 | TOTAL | 524,536 | 135,485 | (91,234) | 375,094 | 302 | 45,048 | 989,231 | N/A | N/A |

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

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

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

prior year.

Florida Public Service Commission

Schedule: A-10 Page 2 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-2, A-8

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|------------|---|------------|---------|---------|---------|---------|---------|------------|---------------|---------|---------|----------|------------|---------|------------|
| Line | | Prior Year | | | | | | 1-7 | | | 1 | (1-7 | \ / | 1 | 13-Month |
| <u>lo.</u> | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | <u>Jul-11</u> | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Ba |
| | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| | 351.1 Organization | 3,177 | 3,184 | 3,191 | 3,198 | 3,205 | 3,212 | 3,219 | 3,226 | 3,233 | 3,240 | 3,247 | 3,254 | 3,261 | 3,219 |
| | 352.1 Franchises | • | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 389.1 Other Plant & Misc. Equipment | - | - | - | - | • | - | - | - | - | - | - | - | - | - |
| | COLLECTION PLANT | | | | | | | | | | | | | | |
| | 353.2 Land & Land Rights 354.2 Structures & Improvements | | | | | | | | | | | | | | |
| | 355.2 Power Generation Equipment - Collection Plt | - | - | - | - | • | • | - | - | - | - | - | - | - | - |
| - | 360.2 Collection Sewers - Force | 135,249 | 135,912 | 136,575 | 137,238 | 137,902 | 138,565 | 139,228 | 139,891 | 140,555 | 141,218 | 141,881 | 142,545 | 143,208 | 139,228 |
| | 361.2 Collection Sewers - Gravity | 192,581 | 193,825 | 194,667 | 195,709 | 196,751 | 197,794 | 198,836 | 199,879 | 200,424 | 201,468 | 202,116 | 203,160 | 204,205 | |
| | 362.2 Special Collecting Structures | 102,001 | 100,020 | 104,007 | 100,100 | 100,101 | 107,704 | 100,000 | 100,070 | 200,424 | 201,400 | 202,710 | 203,100 | 204,203 | 100,000 |
| | 363.2 Services to Customers | _ | _ | _ | | _ | _ | - | _ | - | - | | | _ | |
| | 364.2 Flow Measuring Devices | 260 | 347 | 433 | 520 | 606 | 693 | 780 | 866 | 953 | 1,040 | 1,126 | 1,213 | 1,300 | 780 |
| | 365.2 Flow Measuring Installations | 20 | 20 | 21 | 22 | 22 | 23 | 24 | 24 | 25 | 25 | 26 | 27 | 27 | 24 |
| | 389.2 Other Plant & Misc. Equipment | | | -: | | | | -: | -: | | | | | - | |
| | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| | 353.3 Land & Land Rights | | | | | | | | | | | | | | |
| | 354.3 Structures & Improvements | 112,330 | 113,421 | 114,512 | 115,604 | 109,554 | 110,621 | 111,688 | 112,755 | 113,823 | 114,890 | 115,957 | 116,398 | 117,151 | 113,746 |
| | 355.3 Power Generation Equipment - Pumping Pit | · - | | | | | · - | - | - | | - | | - | - | ,. |
| | 370.3 Receiving Wells | - | - | - | - | _ | | _ | - | - | - | _ | - | - | |
| | 371.3 Pumping Equipment | 438 | 481 | 525 | 573 | 665 | 758 | 852 | 944 | 1,037 | 1,145 | 1,254 | 1,367 | 1,479 | 886 |
| | 389.3 Other Plant & Misc. Equipment | 70 | 73 | 76 | 79 | 82 | 85 | 88 | 91 | 94 | 97 | 100 | 103 | 106 | 88 |
| | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | | | | | | | | | | | | | | |
| | 354.4 Structures & Improvements | - | - | - | - | - | - | - | _ | - | - | - | - | - | |
| 26 | 355.4 Power Generation Equipment - Treatment Plt | • | - | - | - | - | - | - | - | - | - | - | _ | - | |
| | 380.4 Treatment & Disposal Equipment | 9,150 | 10,862 | 12,575 | 14,287 | 15,999 | 17,712 | 19,424 | 21,137 | 22,849 | 24,561 | 26,274 | 27,986 | 29,699 | 19,424 |
| | 381.4 Plant Sewers | - | _ | - | | - | _ | | - | | | - | | - | - |
| | 382.4 Outfall Sewer Lines | - | - | - | - | - | - | - | | - | _ | - | _ | - | |
| 30 | 389.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | | - | - | - | _ |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 Land & Land Rights | | | | | | | | | | | | | | - |
| | 354.5 Structures & Improvements | - | - | - | - | - | | - | - | - | - | - | _ | - | - |
| 34 | 355.5 Power Generation Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 371.5 Pumping Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 374.5 Reuse Distribution Reservoirs | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 | 380.5 Treatment & Disposal Equipment | - | - | | - | - | - | - | - | - | - | - | - | - | · · · - |
| | 381.5 Plant Sewers | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 389.5 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| | 352.6 Franchises | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 353.6 Land & Land Rights | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 354.6 Structures & Improvements | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 355.6 Power Generation Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 386.6 Reuse Services | - | - | - | - | • | - | - | - | - | • | • | - | | - |
| | 367.6 Reuse Meters & Meter Installations | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 371.6 Pumping Equipment | | | | - | - | - | - | - | - | - | - | - | - | - |
| | 375.6 Reuse Transmission & Distribution System | 128 | 136 | 145 | 154 | 164 | 173 | 183 | 193 | 202 | 212 | 222 | 232 | 242 | 184 |
| | 389.6 Other Plant & Miscellaneous Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | GENERAL PLANT | | | | | | | | | | | | | | |
| | 353.7 Land & Land Rights | .= | | | | | | | | | | | | | - |
| | 354.7 Structures & Improvements | 47,900 | 47,984 | 48,068 | 48,151 | 48,235 | 48,318 | 48,402 | 48,485 | 48,569 | 48,652 | 48,736 | 48,820 | 48,903 | 48,402 |
| | 390.7 Office Furniture & Equipment | - | - | - | - | • | - | - | - | - | - | - | - | | - |
| | 391.7 Transportation Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 392.7 Stores Equipment | - | - | - | - | - | - | - | - | - | - | - | • | - | |
| | 393.7 Tools, Shop & Garage Equipment | • | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 394.7 Laboratory Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | • |
| | 395.7 Power Operated Equipment | - | - | - | - | - | - | - | - | - | - | • | - | - | - |
| | 396.7 Communication Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 397.7 Miscellaneous Equipment | - | • | - | - | - | - | - | - | - | - | - | - | - | - |
| | 398.7 Other Tangible Plant | | | | | | | | | | - | <u> </u> | | | |
| 62 | TOTAL | 501,303 | 506,045 | 510,788 | 515,535 | 513,185 | 517,954 | 522,724 | 527,491 | 531,764 | 536,548 | 540,939 | 545,105 | 549,581 | 524,536 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-11 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End B | Balance |
|------|--|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs | 594,435 | 531,736 |
| 2 | To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs | 4,724 | 55,519 |
| 3 | | | ··· |
| 4 | Adjusted 12/31/08 Balance | 599,159 | 587,255 |
| 5 | Additions | | |
| 6 | Retirements | | |
| 7 | Adjustments - 2008 BB Adjustment w/ Seminole County | (4,722) | (55,519) |
| 8 | | | |
| 9 | Balance 12/31/09 | 594,437 | 531,736 |
| 10 | Additions | 600 | |
| 11 | Retirements | | |
| 12 | Adjustments - COA | 98,232 | 88,459 |
| 13 | | | *** |
| 14 | Balance 12/31/10 | 693,269 | 620,195 |
| 15 | Additions | | |
| 16 | Retirements | | |
| 17 | Adjustments - Allocation of UIF Cost Center | 28,627 | 29,806 |
| 18 | | | |
| 19 | Balance 12/31/11 per Annual Report | 721,896 | 650,001 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 1 | (126,860) | (118,265) |
| 21 | | | |
| 22 | Adjusted 12/31/11 Balance | 595,036 | 531,736 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | - | - |
| 25 | 2. Various other adjustments to test year as per Schedule A12, page1. | 12,627 | 55,519 |
| 26 | | | |
| 27 | Adjusted 12/31/11 Balance | 607,663 | 587,255 |

30 Note(s):

29

1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Recap Schedules: A-1, A-2

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

| | (1) | (2) | (3) | (5) |
|------------|--|-------------|-------------|----------|
| Line | Description | Test Year | Adjustments | Adjusted |
| <u>No.</u> | Description | Average Bal | A3 - (D) 1. | Average |
| 1 | WATER | | | |
| 2 | | | | |
| 3 | Plant Capacity Fees | - | - | - |
| 4 | | | | |
| 5 | Line/Main Extension Fees | | | - |
| 6 | | | | |
| 7 | Tapping & Meter Installation Fees | 108,192 | - | 108,192 |
| 8 | | | | |
| 9 | Contributed Lines | 173,617 | - | 173,617 |
| 10 | | | | |
| 11 | Other - Contributed Property/Connection Fees | 313,227 | 12,627 | 325,854 |
| 12 | | | | |
| 13 14 | Total | 595,036 | 12,627 | 607,663 |
| 15 | iotai | 393,030 | 12,027 | 007,003 |
| 16 | | | | |
| 17 | WASTEWATER | | | |
| 18 | WASTEWATER | | | |
| 19 | Plant Capacity Fees | - | _ | - |
| 20 | | | | |
| 21 | Line/Main Extension Fees | | | - |
| 22 | | | | |
| 23 | Contributed Lines | 267,862 | (36,736) | 231,126 |
| 24 | | | | |
| 25 | Other - Tap Fees | (95,998) | 134,034 | 38,036 |
| 26 | | | | |
| 27 | Other - Contributed Property/Connection Fees | 359,872 | (41,779) | 318,093 |
| 28 | | | | |
| 29 30 | Total | 531,736 | 55,519 | 587,255 |



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

Florida Public Service Commission

Company: Utilities, inc. of Florida - Peaco County

Docket No.: 120209-WS 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 Year Ended: December 31, 2011

Historic [X] or Projected []

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

| ne | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) Adjustments | (17) Adjusted |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|---|--|
| | Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11_ | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal | A3 - (D)1. | Balance |
| | WATER | | | | | | | | | | | | | | | | |
| | -WTR RES CAP FEE | | | | | | | | | | | | | | - | | |
| | -WTR PLT MOD FEE | | | | | | | | | | | | | | | | |
| SUB- | -TOTAL PLANT FEES | • | | | . | | | - | - | - | - | • | - | | · · · · | | |
| CIAC | -WTR.TRANS & DISTR MAINS | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,618 | 173,616 | 173,616 | 173,616 | 173,617 | | 173,6 |
| | -TOTAL MAINS | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,616 | 173,617 | | 173,61 |
| 000 | - TOTAL MANAGE | 110,010 | 110,010 | 110,010 | 110,010 | 170,010 | | 170,010 | 1,0,010 | 110,010 | | | 110,010 | , | | | 1,,,,,, |
| CIAC | -WTR.STRUC & IMPR SRC SUPPLY & PUMP PL | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | 11,518 | | 11,5 |
| | -WTR.STRUCT & IMPRV (WTR T P) | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | 983 | | 9: |
| | C-WTR.WELLS & SPRINGS | 102,619 | 102,619 | 102,619 | 102,619 | 102,619 | 102,619 | 102,618 | 102,618 | 102,618 | 102,618 | 102,618 | 102,618 | 102,618 | 102,619 | | 102,6 |
| | -WTR.ELECTRIC PUMP EQUIP SRC PUMP | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | 43,028 | | 43,0 |
| | -WTR.ELECTRIC PUMP EQUIP WTP | | | | | | | | | | | | | | | | |
| | -WTR.WATER TREATMENT EQPT | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | (1,321) | 12,627 | 11,3 |
| | C-WTR.DIS RESV & STNDPIPES | 20,712 | 20,712 21,029 | | 20,7 21,0 |
| | :-WTR.HYDRANTS :- OTHER TANGIBLE PLT WATER | 21,029 114,659 | 114,659 | 114,659 | 114,659 | 114,859 | 114,659 | 114,659 | 114,659 | 114,659 | 114,659 | 114,659 | 114,659 | 114,659 | 114,659 | | 114,6 |
| | -TOTAL CONTRIBUTED PROPERTY | 313,227 | 313,227 | 313,227 | 313,227 | 313,227 | 313,227 | 313,226 | 313,226 | 313,226 | 313,226 | 313,226 | 313,226 | 313,226 | 313,227 | 12,627 | 325,8 |
| | - TOTAL CONTRIBOTED PROPERTY | 313,227 | 313,221 | 313,227 | 313,227 | 313,221 | 313,221 | 313,220 | 313,220 | 313,220 | 313,220 | 313,220 | 313,220 | 313,220 | 313,227 | 12,021 | 323,0 |
| CIAC | -WTR.SERVICE LINES | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | 51,878 | | 51,8 |
| | -WTR.METERS | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | 38,083 | | 38,0 |
| CIAC | -WTR.METER INSTALLATIONS | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | 761 | | 7 |
| CIAC | C-WATER-TAP | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | 9,690 | | 9,6 |
| CIAC | -WTR PLT MTR FEE | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | 7,780 | | 7,7 |
| SUB- | -TOTAL TAPS & METERS | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | 108,192 | | 108,1 |
| | TOTAL WATER CIAC | 595,035 | 595,035 | 595,035 | 595,035 | 595,035 | 595,035 | 595,034 | 595,034 | 595,034 | 595,034 | 595,034 | 595,034 | 595,034 | 595,036 | 12,627 | 607,6 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| CIAC | WASTEWATER | | | | | | | | | | | | | | | | |
| | C-SWR RES CAP FEE C-SWR PLT MOD FEE | | | | | | | | | | | | | | - | | |
| | -TOTAL PLANT FEES | | | | | | | | · · · · · | | | | | | . | | |
| 305- | -TOTAL FLANT FEED | | - | | | · · · · · · · · · · · · · · · · · · · | | | | | <u>-</u> | | | <u>-</u> | | | |
| CIAC | FORCE MAINS | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | 91,916 | (36,736) | 55,1 |
| CIAC | GRAVITY MAINS | 175,946 | 175,948 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | 175,946 | (8,635) | 167,3 |
| CIAC | S-SWR MANHOLES | | | | | | | | | | | | | | - | 8,635 | 8,8 |
| SUB- | -TOTAL MAINS | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | 267,862 | (36,736) | 231,1 |
| | | | | | | | | | | | | | | - | | | |
| | STRUCT/IMPRV PUMP PLT LS | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | 72,331 | | 72,3 |
| | -STRUCT/IMPRV TREATMENT PLANT | 405.004 | 405 004 | 405.004 | 405.004 | 105.004 | 407.004 | 407.004 | 400 004 | 407.004 | | | 105.001 | | | | |
| | C-STRCT/IMP GEN PLT C-POWER GEN EQUIP PUMP PLT | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | 105,691 | (105,691) | |
| | -POWER GEN EQUIP TREAT PLT | | | | | | | | | | | | | | • | | |
| | - TREAT/DISP EQUIP LAGOON | | | | | | | | | | | | 54,794 | | 54,794 | | |
| CIAC | | 54 704 | 54 794 | 54 704 | 54 704 | 54 704 | 54 704 | 54 704 | 54 704 | 54 704 | | | | | | | 54 7 |
| CIAC | | 54,794 85,277 | 54,794 85.277 | 54,794 85,277 | 54,794 85,277 | 54,794 85,277 | | 54,794 85,277 | | | |
| CIAC CIAC CIAC | TREAT/DISP EQUIP LAGOON TREAT/DISP EQUIP TRT PLT OUTFALL LINES | 54,794 85,277 | 85,277 | 54,794 85,277 | 85,277 | | |
| CIAC CIAC CIAC | - TREAT/DISP EQUIP TRT PLT | | | | | , | | | | | • | • | | | | 105,691 | 85,2 |
| CIAC CIAC CIAC CIAC | - TREAT/DISP EQUIP TRT PLT - OUTFALL LINES | | | | | , | | | | | • | • | | | | 105,691 | 85,2 105,6 |
| CIAC CIAC CIAC CIAC SUB- | C-TREAT/DISP EQUIP TRT PLT C-OUTFALL LINES C-OTHER TANGIBLE PLANT - WASTEWATER | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 85,277 | 105,691 | 85,2 105,6 |
| CIAC CIAC CIAC CIAC SUB- | C- TREAT/DISP EQUIP TRT PLT C- OUTFALL LINES C- OTHER TANGIBLE PLANT - WASTEWATER C-TOTAL CONTRIBUTED PROPERTY C-SERVICES TO CUSTOMERS | 85,277 318,093 | 318,093 | 36,736 | 85,2 105,6 318,0 36,7 |
| CIAC CIAC CIAC CIAC SUB- CIAC | :- TREAT/DISP EQUIP TRT PLT :- OUTFALL LINES :- OTHER TANGIBLE PLANT - WASTEWATER -TOTAL CONTRIBUTED PROPERTY :- SERVICES TO CUSTOMERS :- SEWER-TAP | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 - (95,998) | 36,736 97,298 | 85,2 105,6 318,0 36,7 1,3 |
| CIAC CIAC CIAC CIAC SUB- CIAC | C- TREAT/DISP EQUIP TRT PLT C- OUTFALL LINES C- OTHER TANGIBLE PLANT - WASTEWATER C-TOTAL CONTRIBUTED PROPERTY C-SERVICES TO CUSTOMERS | 85,277 318,093 | 318,093 | 36,736 | 85,2 105,6 318,0 36,7 1,3 |
| CIAC CIAC CIAC CIAC SUB- CIAC SUB- | C- TREAT/DISP EQUIP TRT PLT C- OUTFALL LINES C- OTHER TANGIBLE PLANT - WASTEWATER T-TOTAL CONTRIBUTED PROPERTY C-SERVICES TO CUSTOMERS C-SEWER-TAP T-TOTAL TAPS | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 85,277 318,093 (95,998) | 318,093 - (95,998) | 36,736 97,298 | 85,2 105,6 318,0 36,7 1,3 |
| CIAC CIAC CIAC CIAC SUB- CIAC SUB- | C- TREAT/DISP EQUIP TRT PLT C- OUTFALL LINES C- OTHER TANGIBLE PLANT - WASTEWATER -TOTAL CONTRIBUTED PROPERTY C-SERVICES TO CUSTOMERS C-SEWER-TAP -TOTAL TAPS C-REUSE SERVICES | 85,277 318,093 (95,998) (95,998) | 85,277 - 318,093 (95,998) (95,998) | 36,736 97,298 134,034 | 85,2 105,6 318,0 36,7 1,3 |
| CIAC CIAC CIAC CIAC SUB- CIAC SUB- CIAC | :- TREAT/DISP EQUIP TRT PLT :- OUTFALL LINES :- OTHER TANGIBLE PLANT - WASTEWATER :-TOTAL CONTRIBUTED PROPERTY :SERVICES TO CUSTOMERS :-SEWER-TAP -TOTAL TAPS :REUSE SERVICES : REUSE RES CAP FEE | 85,277 318,093 (95,998) (95,998) | 36,736 97,298 134,034 (41,779) | 85,2 105,6 318,0 36,7 1,3 |
| CIAC CIAC CIAC CIAC SUB- CIAC SUB- CIAC | C- TREAT/DISP EQUIP TRT PLT C- OUTFALL LINES C- OTHER TANGIBLE PLANT - WASTEWATER -TOTAL CONTRIBUTED PROPERTY C-SERVICES TO CUSTOMERS C-SEWER-TAP -TOTAL TAPS C-REUSE SERVICES | 85,277 318,093 (95,998) (95,998) | 85,277 - 318,093 (95,998) (95,998) | 36,736 97,298 134,034 | 85,2° 105,6° 318,0° 36,7° 1,3° |
| GOVERNMENT OF CLACE GOVERN | :- TREAT/DISP EQUIP TRT PLT :- OUTFALL LINES :- OTHER TANGIBLE PLANT - WASTEWATER :-TOTAL CONTRIBUTED PROPERTY :SERVICES TO CUSTOMERS :-SEWER-TAP -TOTAL TAPS :REUSE SERVICES : REUSE RES CAP FEE | 85,277 318,093 (95,998) (95,998) | 36,736 97,298 134,034 (41,779) | 54,79 85,27 105,69 318,09 36,73 1,30 38,03 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-13 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End I | Balance |
|------|--|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | 394,675 | 376,423 |
| 2 | To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs | 2,074 | (15,813) |
| 3 | | | |
| 4 | Adjusted 12/31/08 Balance | 396,749 | 360,610 |
| 5 | Additions | 16,024 | 48,982 |
| 6 | Retirements | | |
| 7 | Adjustments - 2008 BB Adjustment w/ Seminole County | (2,075) | 15,811 |
| 8 | | | |
| 9 | Balance 12/31/09 | 410,698 | 425,403 |
| 10 | Additions | 15,848 | 14,924 |
| 11 | Adjustments - Rounding | (1) | 1 |
| 12 | Adjustments - COA | 65,114 | (137) |
| 13 | · | | |
| 14 | Balance 12/31/10 | 491,659 | 440,191 |
| 15 | Additions | 15,606 | |
| 16 | Retirements | | |
| 17 | Adjustments - Allocations of UIF Cost Center | (14,607) | |
| 18 | · | | |
| 19 | Balance 12/31/11 per Annual Report | 492,658 | 440,191 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 1 | (50,506) | 17,812 |
| 21 | · | | |
| 22 | Adjusted 12/31/11 Balance | 442,152 | 458,003 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | (7,801) | (8,838) |
| 25 | 2. Various other adjustments to test year as per Schedule A14, page1. | (115,271) | (99,443) |
| 26 | | , , , | , , , |
| 27 | Adjusted 12/31/11 Balance | 319,080 | 349,722 |
| 28 | | | |
| 20 | | | |

29

30 Note(s):

1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Florida Public Service Commission

Schedule: A-14

Company: Utilities, Inc. of Florida - Pasco County

Page 1 of 2

Docket No.: 120209-WS

Preparer: Kirsten Markwell

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

| - | (1) | (2) | (3) | (4) | (6) |
|----------|-----------------------------------|----------------------|--------------------------|-------------|-------------|
| Line | | Test Year | Adjustn | nents | Adjusted |
| No. | Description | Average Bal. | A3 - (E) 1. | A3 - (E) 2. | Average |
| 1 | WATER | | | | |
| 2 | | | | | |
| 3 | Plant Capacity Fees | - | - | - | - |
| 4 | | | | | |
| 5 | Line/Main Extension Fees | | | | - |
| 6 | | | | | |
| 7 | Tapping & Meter Installation Fees | 41,717 | (5,891) | 3,676 | 39,502 |
| 8 | | | | | |
| 9 | Contributed Lines | 54,760 | (8,552) | 4,038 | 50,246 |
| 10 | Other Contributed Decree | 007.074 | (440.040) | 7.504 | |
| 11 12 | Other - Contributed Property | 337,874 | (116,046) | 7,504 | 229,332 |
| 13 | | | <u> </u> | | |
| 14 | Total | 434,351 | (130,489) | 15,218 | 319,080 |
| 15 | lotai | 434,331 | (130,469) | 15,216 | 319,000 |
| 16 | | | | | |
| 17 | WASTEWATER | | | | |
| 18 | WASTEWATER | | | | |
| 40 | Plant Capacity Fees | | | | |
| 19 20 | Plant Capacity Fees | - | - | - | - |
| 21 | Line/Main Extension Fees | | | | |
| 22 | Line/Main Extension 1 ees | | | | - |
| 23 | Contributed Lines | 147,909 | (75,204) | 5,846 | 78,551 |
| 24 | | 7 11,000 | (, 0, 20 .) | 0,040 | 70,001 |
| 25 | Other - Tap Fees | 16,720 | (8,835) | 999 | 8,884 |
| 26 | • | • | (-,, | | -, |
| 27 | Other - Contributed Property | 284,536 | (33,881) | 11,632 | 262,287 |
| 28 | Outer - Contributed Property | 20 4 ,030 | (33,001) | 11,032 | 202,207 |
| 29 | | | - · · · · · · | | |
| 30 | Total | 449,165 | (117,920) | 18,477 | 349,722 |
| - | | 110,100 | (117,020) | 10,477 | 0-10,122 |

Recap Schedules: A-1, A-2



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

Florida Public Service Commission

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

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Historic [X] or Projected []

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.

| (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | | (16) Adjustments | | (19) Adjuste |
|--|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|---------------|-----------------|
| Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal | A3 - (E) 1. | A3 - (E) 2. | Balan |
| ACC AMORT WATER RES CAP FEE-NC | | | | | | | | | | | | | | - | | | |
| ACC AMORT WATER PLT MOD FEE-NC | | | | | | | | | | | | | | | | | |
| SUB-TOTAL PLANT FEES | | | • | | | • | | <u> </u> | - | | | | | | • | - | |
| | | | **** | 50.740 | | F4 400 | F4 700 | ** *** | | cc 334 | 50.400 | | | £4.700 | 40.550 | 4 000 | |
| ACC AMORT TRANS & DISTR MAINS | <u>52,737</u> 52,737 | 53,074 53,074 | 53,411 53,411 | 53,748 53,748 | 54,086 54,086 | 54,423 54,423 | 54,760 54,760 | 55,097 55,097 | 55,434 55,434 | 55,771 55,771 | 56,108 56,108 | 56,445 56,445 | 56,782 56,782 | 54,760 54,760 | (8,552) | 4,038 | 50 50 |
| SUB-TOTAL MAINS | 52,737 | 53,074 | 53,411 | 33,746 | 54,080 | 54,423 | 34,700 | 35,097 | 55,434 | 35,771 | 30,108 | 20,443 | 50,782 | 34,760 | (8,332) | 4,036 | 5 0. |
| ACC AMORT-ORGANIZATION | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | 97,676 | (97,676) | | |
| ACC AMORT STRUCT & IMPRV SRC | 4,352 | 4,382 | 4,412 | 4,442 | 4,473 | 4,503 | 4,533 | 4,563 | 4,593 | 4,623 | 4,653 | 4,683 | 4,713 | 4,533 | (961) | 360 | 3 |
| ACC AMORT STRUCT & IMPRV - WIP | 371 | 374 | 376 | 379 | 381 | 384 | 386 | 389 | 392 | 394 | 397 | 399 | 402 | 386 | (67) | 31 | |
| ACC AMORT WELLS & SPRINGS | 28,456 | 28,741 | 29,026 | 29,312 | 29,597 | 29,882 | 30,167 | 30,452 | 30,737 | 31,022 | 31,307 | 31,592 | 31,877 | 30,167 | 6,101 | 3,421 | 39 |
| ACC AMORT ELECTRIC PUMP EQUIP | 20,247 | 20,426 | 20,606 | 20,785 | 20,964 | 21,144 | 21,323 | 21,502 | 21, 6 81 | 21,861 | 22,040 | 22,219 | 22,398 | 21,323 | (224) | 2,151 | 23 |
| ACC AMORT ELEC PUMP EQP TRANS DIST | | | | | | | | 4.000 | | | | | | | **** | | |
| ACC AMORT WATER TREATMENT EQPT ACC AMORT DIS RESV & STNDPIPES | 4,687 9,795 | 4,730 9,841 | 4,773 9,888 | 4,815 9,935 | 4,858 9,981 | 4,901 10,028 | 4,944 10,075 | 4,987 10,121 | 5,029 10,168 | 5,072 10,215 | 5,115 10,261 | 5,158 10,308 | 5,201 10,354 | 4,944 10,075 | (129) (5,052) | 514 560 | 5 |
| ACC AMORT HYDRANTS | 3,733 | 3,772 | 3,811 | 3,850 | 3,889 | 3,928 | 3,967 | 4,006 | 4,044 | 4,083 | 4,122 | 4,161 | 4,200 | 3,967 | 1,496 | 467 | |
| ACC AMORT OTHER TANG PLT WATER | 164,613 | 164,645 | 164,677 | 164,708 | 164,740 | 164,772 | 164,803 | 164.835 | 164,867 | 164,898 | 164,930 | 164,962 | 164,993 | 164,803 | (19,534) | 40, | 145 |
| ACC AMORT OTHER TANG PLT WATER SUB-TOTAL CONTRIBUTED PROPERTY | 333,930 | 334,587 | 335,245 | 335,902 | 336,559 | 337,218 | 337,874 | 338,531 | 339,187 | 339,844 | 340.501 | 341,158 | 341,814 | 337,874 | (116,046) | 7,504 | 229 |
| | | | | | , | | ****** | , | , | | * 10,000 | | | | (7.10,0.10) | -, | |
| ACC AMORT SERVICE LINES | 14,490 | 14,598 | 14,706 | 14,814 | 14,922 | 15,030 | 15,138 | 15,246 | 15,354 | 15,462 | 15,570 | 15,679 | 15,787 | 15,138 | (765) | 1,297 | 15 |
| ACC AMORT METERS | 19,148 | 19,307 | 19,466 | 19,624 | 19,783 | 19,942 | 20,100 | 20,259 | 20,418 | 20,576 | 20,735 | 20,894 | 21,053 | 20,100 | (1,543) | 1,904 | 20 |
| ACC AMORT METER INSTALLATIONS | 553 | 556 | 559 | 562 | 565 | 569 | 572 | 575 | 578 | 581 | 584 | 588 | 591 | 572 | (218) | 38 | |
| ACC AMORT WATER CIAC TAP | 5,188 | 5,209 | 5,229 | 5,249 | 5,269 | 5,289 | 5,310 | 5,330 | 5,350 | 5,370 | 5,390 | 5,411 | 5,431 | 5,310 | (3,521) | 242 | 2 |
| ACC AMORT WATER PLT METER FEE-NC | 499 | 516 | 532 | 548 | 564 | 580 | 597 | 613 | 629 | 645 | 661 | 678 | 694 | 597 | 156 | 195 | |
| SUB-TOTAL TAPS & METERS | 39,878 | 40,186 | 40,492 | 40,797 | 41,103 | 41,410 | 41,717 | 42,023 | 42,329 | 42,634 | 42,940 | 43,250 | 43,556 | 41,717 | (5,891) | 3,676 | 39 |
| TOTAL WATER CIAC AMORTIZATION | 426,545 | 427,847 | 429,148 | 430,447 | 431,748 | 433,051 | 434,351 | 435,651 | 436,950 | 438,249 | 439,549 | 440,853 | 442,152 | 434,351 | (130,489) | 15,218 | 319 |
| | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| WASTEWATER ACC AMORT SEWER RES CAP FEE - NC | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | - | | | |
| ACC AMORT SEWER PLT MOD FEE - NC SUB-TOTAL PLANT FEES | | - | | | | | | | | | | | | | | | |
| 335 75 77E 1 E 441 1 E E E | | | | | | | | | | | | , | | | | | |
| ACC AMORT-SEWER FORCE MAINS | 55,060 | 55,316 | 55,571 | 55,826 | 56,082 | 56,337 | 56,592 | 56,848 | 57,103 | 57,358 | 57,614 | 57,869 | 58,124 | 56,592 | (32,384) | 1,839 | 26 |
| ACC AMORT-SEWER GRAVITY MAINS | 89,365 | 89,691 | 90,016 | 90,341 | 90,666 | 90,992 | 91,317 | 91,642 | 91,987 | 92,292 | 92,618 | 92,943 | 93,268 | 91,317 | (44,991) | 3,717 | 50 |
| ACC AMORT-SWR MANHOLES | | | | | _ | | | | | | | | | | 2,171 | 290 | 2 |
| SUB-TOTAL MAINS | 144,425 | 145,007 | 145,587 | 146,167 | 146,748 | 147,329 | 147,909 | 148,490 | 149,070 | 149,650 | 150,232 | 150,812 | 151,392 | 147,909 | (75,204) | 5,846 | 78 |
| A OC ANODE ODGANIZATION | 445.004 | 445.004 | 445.004 | 445.004 | 445.004 | 445.004 | 445.004 | 445.004 | | 445.004 | 445.004 | | | 445.004 | | | |
| ACC AMORT ORGANIZATION ACC AMORT-STRUCT/IMPRV PUMP PLT LS | 115,204 44,405 | 115,204 44,646 | 115,204 44,887 | 115,204 45,128 | 115,204 45,389 | 115,204 45,610 | 115,204 45,851 | 115,204 46,092 | 115,204 46,334 | 115,204 46,575 | 115,204 46,816 | 115,204 47,057 | 115,204 47,298 | 115,204 45,851 | (115,204) (17,181) | 2.893 | 31 |
| ACC AMORT-STRUCT/IMPRV TREATMENT PLANT | 44,405 | 44,040 | 44,007 | 43,120 | 45,308 | 43,010 | 45,051 | 40,092 | 40,334 | 40,575 | 40,010 | 47,007 | 47,290 | 40,001 | (17,101) | 2,093 | 31 |
| ACC AMORT-STRCT/IMP GEN PLT | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | 449 | (449) | | |
| ACC AMORT PWR GEN EQP COLL | | | | | | | | | | | | | | - | (, | | |
| ACC AMORT PWR GEN EQP TREAT | | | | | | | | | | | | | | - | | | |
| ACC AMORT- TREAT/DISP EQUIP LAGOON | 33,004 | 33,258 | 33,512 | 33,765 | 34,019 | 34,273 | 34,526 | 34,780 | 35,034 | 35,287 | 35,541 | 35,795 | 36,049 | 34,526 | (10,612) | 3,044 | 26 |
| ACC AMORT- TREAT/DISP EQUIP TRT PLT | 86,137 | 86,532 | 86,927 | 87,322 | 87,716 | 88,111 | 88,506 | 88,901 | 89,296 | 89,690 | 90,085 | 90,480 | 90,875 | 88,506 | (19,550) | 4,738 | 73 |
| ACC AMORT- OUTFALL LINE | | | | | | | | | | | | | | - | | | |
| ACC AMORT- OTHER TANGIBLE PLANT - WASTEWA SUB-TOTAL CONTRIBUTED PROPERTY | 279,199 | 280,089 | 280,979 | 281,868 | 282,757 | 283,647 | 284,536 | 285,426 | 286,317 | 287,205 | 288,095 | 288,985 | 289,875 | 284,536 | 129,115 (33,881) | 957 11,632 | 130 |
| SOB-TOTAL CONTRIBUTED PROPERTY | 2/9,199 | 200,000 | 200,978 | 201,000 | 202,131 | 203,047 | 204,330 | 205,420 | 200,317 | 201,203 | 200,093 | 200,803 | 209,073 | 204,330 | (33,661) | 11,032 | 262 |
| ACC AMORT SEWAGE SERVICE LINES | | | | | | | | | | | | | | _ | 7,636 | 967 | 8 |
| ACC AMORT SEWER TAP | 16,703 | 16,706 | 16,709 | 16,711 | 16,714 | 16,717 | 16,720 | 16,722 | 16.725 | 16,728 | 16,730 | 16.733 | 16.738 | 16,720 | (16,471) | 32 | ٠ |
| ACC MINOR I SEVER INF | 16,703 | 16,708 | 16,709 | 16,711 | 16,714 | 16,717 | 16,720 | 16,722 | 16,725 | 16,728 | 16,730 | 16,733 | 16,736 | 16,720 | (8,835) | 999 | 8 |
| SUB-TOTAL TAPS | | | | | | - | | | | | | | | | | | |
| SUB-TOTAL TAPS | | | | | | | | | | | | | | | | | |
| SUB-TOTAL TAPS ACC AMORT-REUSE SERVICES | | | | | | | | | | | | | | - | | | |
| SUB-TOTAL TAPS ACC AMORT-REUSE SERVICES ACC AMORT-REUSE TAP | | | | | | | | | | | | | | - | | | |
| SUB-TOTAL TAPS ACC AMORT-REUSE SERVICES ACC AMORT-REUSE TAP ACC AMORT-MGMT FEE-NC | | | | | | | | | | | | | | - - | | | |
| SUB-TOTAL TAPS ACC AMORT-REUSE SERVICES ACC AMORT-REUSE TAP | | | - | - | | | - | - | <u>-</u> | · | <u>-</u> | <u> </u> | | - - - | - | | |
| SUB-TOTAL TAPS ACC AMORT-REUSE SERVICES ACC AMORT-REUSE TAP ACC AMORT-MGMT FEE-NC | 440,327 | 441,802 | 443,275 | 444,746 | 446,219 | 447,693 | 449,165 | 450,638 | 452,112 | 453,583 | 455,057 | 456,530 | 458,003 | 449,165 | (117,920) | 18,477 | 348 |

Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: A-15 Page 1 of 1

Preparer: Kirsten Markwell

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

Line No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA, Docket
- 2 #031006-WS.
- The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-16 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-Fr | nd Balance |
|----------|---|---------|------------|
| No. | Description | Water | Wastewater |
| | | | |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | N/A | N/A |
| 2 | Additions | | |
| 3 | Retirements | | |
| 4 | Adjustments | | |
| 5 | | | |
| 6 | Balance 12/31/09 | | - |
| 7 | Additions | | |
| 8 | Adjustments - Rounding | | |
| 9 | Adjustments - COA | | |
| 10 | | | |
| 11 | Balance 12/31/10 | | - |
| 12 | Additions | | |
| 13 | Retirements | | |
| 14 | Adjustments | | |
| 15 | | | |
| 16 | Balance 12/31/11 | | |
| 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 A14 | | |
| 20 | | | |
| 21 | Adjusted 12/31/11 Balance | N/A | N/A |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | TEST YEAR AVERAGE BALANCE | | |
| 26 | | | |
| 27 | Beginning Balance - December 31, 2010 | N/A | N/A |
| 28 | January | | |
| 29 | February | | |
| 30 | March | | |
| 31 | April | | |
| 32 | May | | |
| 33 | June | | |
| 34 | July | | |
| 35 | August | | |
| 36 | September | | |
| 37 | October | | |
| 38 | November Ending Relance December 31, 2011 | | |
| 39 | Ending Balance December 31, 2011 | | |
| 40 41 | Average Test Year Balance - 13 Months | N/A | N/A |
| 41 42 | Aterage restricar Dalance - 13 months | IVA | IN/A |

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-17 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedule: A-1, A-2

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

| No | | Water | Sewer | 13-Month Average |
|----------|---|----------------------|------------|------------------|
| 1 | Final Rates | | | |
| 2 | Current and Accrued Assets: | | | |
| 3 | Cash | | | 85,38 |
| 4 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | 441,90 |
| 5 | Miscellaneous current and accrued assets | | | 4,0 |
| 6 | Deferred Rate Case Expense | | | 543,4 |
| 7 | Material and Supplies | | | 6,6 |
| 8 | Miscellaneous Deferred Debits | | | 29,0 |
| 9 | | | | • |
| 10 | Less: Current and Accrued Liabilities and Credits | | | |
| 11 | Accounts Payable | | | (149,9 |
| 12 | Accrued Taxes | | | (111,6 |
| 13 | Accrued Interest | | | (8,7 |
| 14 | Miscellaneous Current and Accrued Liabilities and Credits | | | (84,5 |
| 15 | Missocial code Carlott and Accided Elabilities and Oredita | | _ | (04,3 |
| 16 | Equals working capital (Balance Sheet Approach) | | , | \$ 755,6 |
| | Equals working capital (Dalance Street Approach) | | <u>,</u> | \$ 755,6 |
| 17 | | | | |
| 18 | Allocation to Water & Sewer | \$ 233,736 \$ | 92,181 | |
| 19 | | | | |
| 20 | | | | Allocated |
| 21 | Allocation Methodology based on number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Working Capital |
| 22 | Marion County - Water | 527.6 | 5.66% | |
| | · · | | | |
| 23 | Marion County - Wastewater | 76.2 | 0.82% | |
| 24 | Orange County - Water | 298.5 | 3.20% | ,- |
| 25 | Pasco County - Water | 2,883.0 | 30.93% | ,- |
| 26 | Pasco County - Wastewater | 1,137.0 | 12.20% | • |
| 27 | Pinellas County - Water | 430.1 | 4.61% | \$ 34,8 |
| 28 | Seminole County - Water | 2,592.5 | 27.82% | \$ 210,1 |
| 29 | Seminole County - Wastewater | 1,375.5 | 14.76% | \$ 111,5 |
| 30 | TOTAL UIF | 9,320.4 | 100% | 755,6 |
| 31 | | | | |
| 32 | | | | |
| 33 | Interim Rates | | | |
| 34 | Current and Accrued Assets: | | | |
| 35 | Cash | | | 85,3 |
| 36 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | 441,9 |
| 37 | Miscellaneous current and accrued assets | | | 4,0 |
| 38 | Deferred Rate Case Expense | | | |
| 39 | · · | | | 254,4 |
| | Material and Supplies | | | 6,6 |
| 40 | Miscellaneous Deferred Debits | | | 29,0 |
| 41 | | | | |
| 42 | Less: Current and Accrued Liabilities | | | |
| 43 | Accounts Payable | | | (149,9 |
| 44 | Accrued Taxes | | | (111,6 |
| 45 | Accrued Interest | | | (8,7 |
| 46 | Miscellaneous Current and Accrued Liabilities | | _ | (84,5 |
| 47 | | | _ | - |
| 48 | Equals working capital (Balance Sheet Approach) | | | \$ 466,6 |
| 49 | | | = | |
| | Allowed and Allow A. A. A. | | | |
| 50 | Allocation to Water & Sewer | <u>\$ 144,331 \$</u> | 56,921 | |
| 51 | | | | |
| 52 | Allocation Methodology based on UIF number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Working Capita |
| 53 | Marion County - Water | 527.6 | 5.66% | \$ 26,4 |
| 54 | Marion County - Wastewater | 76.2 | 0.82% | |
| 55 | Orange County - Water | 298.5 | 3.20% | |
| 56 | Pasco County - Water | 2,883.0 | 30.93% | |
| | · · · · · · · · · · · · · · · · · · · | | | · |
| 57 50 | Pasco County - Wastewater | 1,137.0 | 12.20% | |
| 58 | Pinellas County - Water | 430.1 | 4.61% \$ | |
| | Seminole County - Water | 2,592.5 | 27.82% \$ | \$ 129,7 |
| 59 | · | | | |
| 60 | Seminole County - Wastewater TOTAL UIF | 1,375.5 9,320.4 | 14.76% | |

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

shown.

Florida Public Service Commission

Schedule A-18 Page 1 of 1

Preparer: Kirsten Markwell

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|------|---|-------------------|-------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|---|---|--------------|-------------|------------------|---|------------------|
| No. | ASSETS | Dec-10 | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 1 | Utility Plant in Service | 13,552,349 | 13,571,701 | 13.588.647 | 13,620,546 | 13,667,449 | 13,715,061 | 13,731,147 | 13,745,110 | 13,758,629 | 13,794,745 | 13,830,614 | 13,854,876 | 13,906,677 | 13,718,273 | | 13,718,273 |
| 2 | Construction Work in Progress | 10,002,040 | 10,011,701 | 13,300,047 | 162 | 15,007,440 | 10,710,001 | 10,751,147 | 13,743,110 | 10,700,020 | 10,104,140 | 23 | 114 | 13,300,077 | 23 | | 23 |
| 3 | Other Utility Plant Adjustments | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | | 435,128 |
| 4 | GROSS UTILITY PLANT | 13,987,477 | 14.006.830 | 14.023,775 | 14.055.837 | 14,102,577 | 14,150,189 | 14.166.275 | 14.180,239 | 14.193.757 | 14,229,874 | 14,265,765 | 14,290,119 | 14.341.805 | 14,153,424 | | 14,153,424 |
| 5 | Less: Accumulated Depreciation | (3,002,413) | (3,051,881) | (3,085,781) | (3,134,044) | (3,173,923) | (3,209,778) | (3,254,984) | (3,304,885) | (3,347,680) | (3,392,916) | (3,441,286) | (3,467,574) | (3,482,999) | (3,257,703) | | (3,257,703) |
| 6 | | <u> </u> | (-,, | \ <u>-</u> | (-11)7 | 3-1 | V-1117 | (0,20.1100.17 | (0)000, | (0,017,000) | (0,000,000,000,000,000,000,000,000,000, | (0,111,000) | (=1:=:1=: :) | (-1:1) | (5)25.1.55 | | (0,20. (1.00) |
| 7 | NET UTILITY PLANT | 10,985,064 | 10.954.948 | 10.937.995 | 10.921.792 | 10,928,654 | 10,940,411 | 10.911.292 | 10.875,353 | 10,846,077 | 10.836,958 | 10.824.480 | 10.822.545 | 10,858,806 | 10,895,721 | | 10,895,721 |
| 8 | | | | | ,, | ,, | 1010 101111 | ,.,,,,,,,, | | 10,010,011 | 1010001000 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 10,022,010 | ,,,,,,, | 10,000,10 | | 10,000,721 |
| 9 | Cash | 61,776 | 215,954 | 111,243 | 102.547 | 174.303 | 84.154 | 98,904 | 60,615 | 95,302 | 61,980 | 12,658 | 20,319 | 9,913 | 85.359 | | 85,359 |
| 10 | Accounts Receivable (net) | 462,245 | 264,021 | 389,653 | 439,676 | 462,073 | 530,515 | 477.137 | 450,885 | 439,641 | 480,278 | 455,015 | 440,296 | 453,374 | 441,908 | | 441,908 |
| 11 | Notes Receivable | • | | • | | • | | · | • | • | | | , | | , | | , |
| 12 | Accts. Rec'b - Assoc. Cos. | 6,229,076 | 6,087,660 | 6,140,440 | 6,109,037 | 6,088,002 | 6,237,310 | 6,289,123 | 6,373,195 | 6,435,718 | 6,428,295 | 6,542,368 | 6,444,227 | 6,399,264 | 6,292,593 | | 6,292,593 |
| 13 | Notes Rec'b - Assoc. Cos. | | | | | | | | | | | | | | | | |
| 14 | Accts. Rec'b - Other | | | | | | | | | | | | | | | | |
| 15 | Accrued Interest Rec'b | | | | | | | | | | | | | | | | |
| 16 | Allowance for Bad Debts | | | | | | | | | | | | | | | | |
| 17 | Materials & Supplies | 7,032 | 7,029 | 7,039 | 7,046 | 7,046 | 7,032 | 7,028 | 7,013 | 6,997 | 6,974 | 6,948 | 6,929 | 2,728 | 6,680 | | 6,680 |
| 18 | Misc Current & Accrued Assets | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | | 4,070 |
| 19 | | - | | | | | | | | | | | - | | | | |
| 20 | TOTAL CURRENT ASSETS | 6,764,198 | 6,578,734 | 6,652,444 | 6,662,376 | 6,735,494 | 6,863,080 | 6,876,263 | 6,895,779 | 6,981,729 | 6,981,597 | 7,021,059 | 6,915,841 | 6,869,349 | 6,830,610 | | 6,830,610 |
| 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) | 358,871 | 343,412 | 327,957 | 312,501 | 297,040 | 281,576 | 266,116 | 253,376 | 246,883 | 240,387 | 233,894 | 227,404 | 220,919 | 277,718 | 265,744 | 543,462 |
| 27 | Other Miscellaneous Deferred Debits | 12,094 | 10,297 | 8,500 | 23,267 | 23,190 | 25,262 | 25,185 | 21,768 | 21,438 | 21,109 | 20,779 | 20,449 | 20,120 | 19,497 | 9,598 | 29,095 |
| 28 | Accum. Deferred Income Taxes | | | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | |
| 30 | TOTAL OTHER ASSETS | 370,965 | 353,709 | 336,456 | 335,768 | 320,229 | 306,839 | 291,301 | 275,144 | 268,322 | 261,496 | 254,673 | 247,853 | 241,039 | 297,215 | 275,342 | 572,557 |
| 31 | | | | | | | | | | | | | | | | | |
| 32 | TOTAL ASSETS | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |
| 33 | | | | | | | | | | | | | | | | *************************************** | |

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

Florida Public Service Commission

Schedule A-19

Page 1 of 1
Preparer: Kirsten Markwell

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|------|---|-------------------|-------------|-------------|-------------|-------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|-------------|------------------|
| No. | EQUITY CAPITAL & LIABILITIES | | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 1 | Common Stock Issued | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | 200,000 |
| 2 | Preferred Stock Issued | | | | | | | | | | | | | | | | |
| 3 | Additional Paid in Capital | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | | 8,532,441 |
| 4 | Retained Earnings | (894,783) | (907,076) | (884,984) | (950,005) | (826,564) | (716,098) | (771,623) | (748,162) | (728,039) | (772,347) | (792,182) | (746,203) | (728,713) | (805,137) | | (805,137) |
| 5 | Other Equity Capital | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | TOTAL EQUITY CAPITAL | 7,837,658 | 7,825,365 | 7,847,456 | 7,782,435 | 7,905,876 | 8,016,342 | 7,960,817 | 7,984,279 | 8,004,402 | 7,960,094 | 7,940,259 | 7,986,237 | 8,003,727 | 7,927,304 | | 7,927,304 |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | Bonds | | | | | | | | | | | | | | | | |
| 10 | Reacquired Bonds | | | | | | | | | | | | | | | | |
| 11 | Advances From Associated Companies | | | | | | | | | | | | | | | | |
| 12 | Other Long-Term Debt | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | TOTAL LONG-TERM DEBT | | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | |
| 16 | Accounts Payable | 324,528 | 159,308 | 157,081 | 193,633 | 114,959 | 109,459 | 113,639 | 115,987 | 130,421 | 138,282 | 157,230 | 119,557 | 115,484 | 149,967 | | 149,967 |
| 17 | Notes Payable | | | | | | | | | | | | | | | | |
| 18 | Notes & Accounts Payable - Assoc. Cos. | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 271,656 | 7,727,458 |
| 19 | Customer Deposits | 63,353 | 65,573 | 66,473 | 68,641 | 69,198 | 71,074 | 71,670 | 72,789 | 74,308 | 74,642 | 75,207 | 76,075 | 77,458 | 71,266 | | 71,266 |
| 20 | Accrued Taxes | 83,717 | 33,296 | 58,817 | 85,109 | 111,493 | 137,592 | 164,077 | 111,748 | 138,916 | 166,193 | 193,913 | 77,415 | 89,552 | 111,680 | | 111,680 |
| 21 | Current Portion Long Term Debt | | | | | | | | | | | | | | | | |
| 22 | Accrued Interest | 7,419 | 7,680 | 7,887 | 8,123 | 8,278 | 8,523 | 8,726 | 8,983 | 9,228 | 9,433 | 9,617 | 9,837 | 10,107 | 8,757 | | 8,757 |
| 23 | Accrued Dividends | | | | | | | | | | | | | | | | |
| 24 | Misc. Current and Accrued Liabilities & Credits | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | | 84,530 |
| 25 | | | | | | | | | | | | | | | | | |
| 26 | TOTAL CURRENT & ACCRUED LIABILITIES | 8,019,347 | 7,806,186 | 7,830,588 | 7,895,835 | 7,844,259 | 7,866,977 | 7,898,443 | 7,849,837 | 7,893,203 | 7,928,881 | 7,976,298 | 7,823,214 | 7,832,931 | 7,882,000 | 271,656 | 8,153,656 |
| 27 | | | | | | | *************************************** | | | | | | | | | | |
| 28 | Advances for Construction | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | | (2,948 |
| 29 | Prepaid Capacity Charges | | | | | | | | | | | | | | | | |
| 30 | Accum. Deferred ITC's | 99,742 | 99,545 | 99,349 | 99,153 | 98,956 | 98,760 | 98,564 | 98,367 | 91,888 | 91,692 | 91,496 | 91,299 | 88,747 | 95,966 | 3,686 | 99,652 |
| 31 | Operating Reserves | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | TOTAL DEFERRED CR. & OPER. RESERVES | 96,794 | 96,597 | 96,401 | 96,205 | 96,008 | 95,812 | 95,616 | 95,419 | 88,940 | 88,744 | 88,548 | 88,351 | 85,799 | 93,018 | 3,686 | 98,704 |
| 34 | | | | | | | | | | | , | | | | | | |
| 35 | Contributions in Ald of Construction | 3,840,884 | 3,640,884 | 3,641,284 | 3,641,484 | 3,641,484 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,642,254 | 3,642,254 | 3,641,587 | | 3,641,587 |
| 36 | Less: Accum. Amortization of CIAC | (2,463,410) | (2,470,614) | (2,477,819) | (2,485,024) | (2,492,228) | (2,499,434) | (2,506,639) | (2,513,844) | (2,521,050) | (2,528,255) | (2,535,460) | (2,542,667) | (2,548,098) | (2,506,503) | | (2,506,503 |
| 37 | | | | | | | | | | | | | | | | | |
| 38 | Accumulated Deferred Income Taxes | 988,956 | 988,973 | 988,985 | 989,001 | 988,979 | 988,948 | 988,935 | 988,902 | 988,948 | 988,904 | 988,883 | 988,849 | 952,581 | 986,142 | | 986,142 |
| 39 | | | | | | | | | | | | | | | | | |
| 40 | Total Equity Capital and Liabilities | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|-------------|----------------------------------|----------------|---------------------------------------|---------------------------------------|-----------------------|----------|--------------------|---------------------------|
| Line No. | Description | Per Books | Test Year Adjustments | Adjusted Test Year | Revenue Adjustment | | Annual Revenues | Supporting Schedule(s) |
| 110. | Description | | Aujustillents | 1631 1641 | Aujustillelit | • | - Iveveriues | Scriedule(s) |
| 1 | OPERATING REVENUES | 833,526 | 70,233 | 903,759 | 327,912 | (A) | 1,231,671 | B-4, B-3 |
| 2 | | | | | <u> </u> | · · · - | | |
| 3 | Operation & Maintenance | 659,410 | (147,145) | 512,265 | 71,080 | (B) | 583,345 | B-5, B-3 |
| 4 | | | | | | | | |
| 5 | Depreciation, net of CIAC Amort. | 182,883 | (27,529) | 155,354 | 8,796 | (C), (D) | 164,150 | B-13, B-3 |
| 6 | | | | | | | | |
| 7 | Amortization | - | - | - | - | | - | |
| 8 | T | 450 404 | (47.000) | 400.440 | 44 ==0 | | 400.00 | |
| 9 10 | Taxes Other Than Income | 153,181 | (47,033) | 106,148 | 14,756 | (E) | 120,904 | B-15, B-3 |
| 11 | Provision for Income Taxes | 170 | 9,153 | 9,323 | 87,783 | (E) | 07 106 | C-1, C-2, B-3 |
| 12 | Provision for income raxes | 170 | 9,100 | 9,323 | 07,703 | (F) _ | 97,106 | C-1, C-2, B-3 |
| 13 | OPERATING EXPENSES | 995,643 | (212,554) | 783,089 | 182,415 | | 965,504 | |
| 14 | | | · · · · · · · · · · · · · · · · · · · | · · · · · · · · · · · · · · · · · · · | · · · · · · | _ | | |
| 15 | NET OPERATING INCOME | (162,117) | 282,787 | 120,670 | 145,497 | | 266,167 | |
| 16 | | | | L | | = | | |
| 17 | | | | | | | | |
| 18 | RATE BASE | 3,196,080 | 292,094 | 3,488,174 | | _ | 3,488,174 | |
| 19 | | | | | | = | | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | % | • | 3.46 % | | | 7.63 % | ,) |
| | | | | | | = | | |

Schedule of Wastewater Net Operating Income

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-2 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|----------|--|----------------|----------------|----------------|------------------|----------|--|---------------|
| Line | | Per | Test Year | Adjusted | Revenue | | Annual | Supporting |
| No. | Description | Books | Adjustments | Test Year | Adjustment | | Revenues | Schedule(s) |
| 1 | OPERATING REVENUES | 477,751 | 48,293 | 526,044 | 44,343 | (A) | 570,388 | B-4, B-3 |
| 2 | • | | | | | ` ′ . – | ······································ | • |
| 3 | Operation & Maintenance | 134,890 | 189,226 | 324,116 | 34,197 | (B) | 358,313 | B-6, B-3 |
| 4 | | | | | | | | |
| 5 | Depreciation, net of CIAC Amort. | 38,575 | 10,000 | 48,575 | 302 | (C), (D) | 48,877 | B-14, B-3 |
| 6 | | | | | | | | |
| 7 | Amortization | - | - | - | - | | - | |
| 8 | | | | | | | | |
| 9 | Taxes Other Than Income | • | 43,287 | 43,287 | 1,995 | (E) | 45,282 | B-15, B-3 |
| 10 | | | | | | | | |
| 11 | Provision for Income Taxes | 67 | 28,489 | 28,556 | 2,954 | (F) _ | 31,510 | C-1, C-2, B-3 |
| 12 | OPERATING EXPENSES | 472 520 | 274 002 | 444 524 | 20.440 | | 402.002 | |
| 13 14 | OPERATING EXPENSES | 173,532 | 271,002 | 444,534 | 39,448 | - | 483,982 | |
| 15 | NET OPERATING INCOME | 304,219 | (222,709) | 81,511 | 4,896 | | 86,406 | |
| 16 | The state of the s | 004,210 | (222,100) | 01,011 | 4,000 | = | 00,400 | |
| 17 | | | | | | | | |
| 18 | RATE BASE | 733,110 | 399,992 | 1,133,102 | | | 1,133,102 | |
| 19 | | , 55, 110 | 300,002 | 1,100,102 | | = | 1, 100, 102 | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | 41.50 % | b | 7.19 % | | | 7.63 % | , 6 |
| | | | • | | | = | | • |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-3 Page 1 of 4

Docket No.: 120209-WS Preparer: Kirsten Markwell

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. | | Water | Wastewater |
|-------------|--|---------------------|------------|
| 1 | (A) Adjustments to Revenues | | |
| 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 | 833,526 | 477,751 |
| 6 | Adjustment to remove Accrued Revenues per B4 | (4,469) | 656 |
| 7 | Adjustment to remove the effect of the refund of 2010 Revenues, bookd in 1/2011 | 81,163 | 56,827 |
| 8 | Test Year Adjusted Revenues prior to Annualizing Revenues | 910,220 | 535,235 |
| 9 | | | |
| 10 | • | | |
| 11 | • | | |
| 12 | | 903,759 | 526,044 |
| 13 | | 910,220 | 535,235 |
| 14 | Adjustment required to annualize revenues | (6,461) | (9,190 |
| 15 | | | |
| 16 | Pro-Forma Adjustments | | |
| 17 | (3) Revenue Increase | | |
| 18 | Increase in revenue required by the Utility to realize the rate of return per Schedule D- | 1. 327,912 | 44,343 |
| 19 | | | |
| 20 | Total Adjustments to Revenues | 398,145 | 92,636 |
| 21 | | | |
| 22 | (B) Adjustments to Operations & Maintenance (O&M) Expenses | | |
| 23 | • | | |
| 24 | | (166,406) | 166,406 |
| 25 | `` | (166,406) | 166,406 |
| 26 | | | |
| 27 | | 85 (4,811) | (813) |
| 28 | · · · · · · · · · · · · · · · · · · · | (1,011) | (0.0) |
| 29 | , , , | (4,811) | (813) |
| 30 | · · · · · · · · · · · · · · · · · · · | | (0.10) |
| 31 | | | |
| 32 | | | |
| 33 | • | | |
| 34 | · · · · · · · · · · · · · · · · · · · | 23,818 | 9,433 |
| 35 | | • | 9,400 |
| 36 | · • , | | 9,433 |
| 37 | 0007700 - Regulatory Commission Expense - Rate Case 74/10/E - Oce Bo & E | 20,010 | 0,400 |
| 38 | (4) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of | .f | |
| 39 | (,,,, | 4 | |
| 40 | | | 10,457 |
| 41 | • , | | 127,034 |
| 42 | · · | | 137,491 |
| 43 | , , | | |
| 44 | • | · | 123,291 |
| 45 | - · · · · · · · · · · · · · · · · · · · | <u> </u> | 14,200 |
| | | | |
| 46 47 | (5) 618/718 Chemicals | () | |
| 47 | To transfer to Pinellas County 11.5% of the costs of shared invoice Doc # 380874 | (22) | |
| 48 | | 218 | |
| 49 | • | 58 | |
| 50 | To remove O&M G/L charges not related to chemicals for invoices Doc # 357386 & 3536 | (135) | |
| 51 | | 119 | • |
| 52 | | | |
| 53 | (6) 675 Miscellaneous Expense | | |
| 54 | To record O&M G/L charges incorrectly charged to chemicals for invoices Doc # 357386 | & 353655 <u>135</u> | |
| 55 | Total Adjustments - See B5, Column (5) | 135 | - |
| 56 | • | | |
| 57 | Total Test Year Adjustments to O&M | (147,145) | 189,226 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] or Projected [] Florida Public Service Commission

Schedule: B-3 Page 2 of 4

Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | Description | Water | Wastewater |
|----------------------|--|----------|------------|
| 1 | Pro-Forma Adjustments | | |
| 2 3 | (7) To reflect the increase in wholesale cost of 2011 wastewater gallons treated by Pasco County Utility Department based on their current rates effective 10/01/12 | | |
| 4 | Summertree System | | 5,801 |
| 5 | Orangewood/WisBar System | | 481 |
| 6 7 | 710 - Purchased Sewage Treatment Expense Adjustment - See B6, Column (6) | | 6,282 |
| 8 | (8) To adjust for pay increase in 2012 and scheduled for April 2013 | | |
| 9 | 601/701 Salary & Wages | 19,584 | 7,723 |
| 10 | 603/703 Salary & Wages - Officers | 2,100 | 828 |
| 11 | 604/704 Employee Pensions & Benefits | 4,394 | 1,733 |
| 12 13 | Adjustments for Payroll Related Increases - Pro Forma Adjustment | 26,078 | 10,285 |
| 14 | (9) To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule | 300 | |
| 15 | 635 Contractual Services - Testing | 300 | |
| 16 | Constantial Contract | | |
| 17 | (10) Amortization of Deferred Costs | | |
| 18 | (a) Amortization of rate case expense per Schedule B-10 | 44,702 | 17,630 |
| 19 | 666/766 Adjustments for Deferred Costs - Pro Forma Adjustment | 44,702 | 17,630 |
| 20 | , | | |
| 21 | T. 1. T | 71.000 | |
| 22 | Total Pro Forma Adjustments to O&M - See Schedules B5 & B6, column (6) | 71,080 | 34,197 |
| 23 24 | Total Adjustments to O&M Expenses | (76,065) | 223,423 |
| 2 4 25 | Total Adjustitients to Odim Expenses | (76,065) | 223,423 |
| 26 | (C) Adjustments to Depreciation Expense: | | |
| 27 | (1) To allocate common general depreciation expense from water to wastewater | (22,874) | 22,874 |
| 28 29 | (See Schedules B13 & B14, column (3) for account breakdown) | | |
| 30 | (2) (a) To correct parent company transportation allocations | (2,914) | (1,149 |
| 31 | (b) To correct parent company other allocations during the year based on ERCs | (2,813) | (1,116 |
| 32 33 | (See Schedules B13 & B14, column (4) for account breakdown) | (5,727) | (2,265 |
| 34 | (3) To rollforward depreciation expense & correct depreciation rates | 1,452 | (10,763 |
| 35 | (See Schedules B13 & B14, column (5) for account breakdown) | 1,402 | (10,700) |
| 36 37 | Total Test Year Adjustments to Depreciation Expense | (27,149) | 9,846 |
| 38 39 | Pro-Forma Adjustments | | |
| 40 | (4) To annualize depreciation expense for assets placed in service during the test year | 675 | 302 |
| 41 | (See Schedules B13 & B14, column (6) for account breakdown) | | |
| 42 | | | |
| 43 | (5) To add Depreciation Expense for Pro Forma Plant Additions & reduce the expense for Retirements | | |
| 44 45 | Plant Additions to Summertree, Well 13 Hydro Tank Replacement | 4 900 | |
| 45 46 | 330.4 - New Hydro Tank | 1,892 | |
| 47 | 330.4 - Retirement of Original Hydro Tank Orange Wood/Buena Vista Water Distribution Plant Replacement | (371) | |
| 48 | 331.4 - Water Mains | 4,884 | |
| 49 | 331.4 - Retirement of Main | (581) | |
| 50 | 333.4 - Water Services | 1,250 | |
| 51 | 333.4 - Retirement of Services | (130) | |
| 52 | 334.4 - Water Meters | 2,000 | |
| 53 | 334.4 - Retirement of Meters | (823) | |
| 54 | (See Schedules B13, Column (7) | | |
| 55 56 | Total Adjustment to Depreciation Expense for Plant Additions/Retirements | 8,121 | - |
| 56 57 | Total Pro Forma Adjustments | 8,796 | 302 |
| 58 50 | Total Adjustments to Depreciation Evenses | /40 3E3\ | 40.440 |
| 59 | Total Adjustments to Depreciation Expenses | (18,353) | 10,148 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] or Projected [] Florida Public Service Commission

Schedule: B-3 Page 3 of 4

Docket No.: 120209-WS Preparer: Kirsten Markwell

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.

| No. | Description | Water | Wastewater |
|----------|--|-----------|------------|
| 1 | (D) Amortization of CIAC | Water | Wastewater |
| 2 | (1) To rollforward amortization of CIAC & correct amortization rates | | |
| 3 | WATER | | |
| 4 | CIAC AMORT OTHER TANG PLT WATER | (380) | |
| 5 | WASTEWATER | | |
| 6 | CIAC AMORT-SEWER FORCE MAINS | | 1,225 |
| 7 | CIAC AMORT-SEWER GRAVITY MAINS | | 186 |
| 8 | CIAC AMORT-SWR MANHOLES | | (290 |
| 9 | CIAC AMORT SEWAGE SERVICE LINES | | (967) |
| 10 | See Schedules B13 and B14, column (5) | (0.00) | 101 |
| 1 2 | Amortization Expense Rollforward | (380) | 154 |
| 13 | Total Test Year Adjustments to Amortization of CIAC | (380) | 154 |
| 14 | Total Total Pulgation to Committee Control | (000) | |
| 15 | (E) <u>Taxes Other Than Income (TOTI)</u> | | |
| 16 | Test Year Adjustments | | |
| 17 | (1) To remove from the books total TOTI charged to combined accounts in order to allocate TOTI | (153,181) | |
| 8 | between water and wastewater and make corrections as necessary | | |
| 9 | | | |
| 20 | (2) Payroll Taxes | | |
| 21 | (a) Allocation of P/R taxes per books to water & wastewater based on labor costs | 19,229 | 7,584 |
| 22 | | | |
| 23 | Total Payroll Taxes Adjustment | 19,229 | 7,584 |
| 4 | | | |
| 25 | (3) Personal Property Tax | | |
| 26 | (a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Books | 43,908 | 10,541 |
| 7 | Tetal Descend Branch: Tay Adjustment | 40.000 | 40.544 |
| 8 | Total Personal Property Tax Adjustment | 43,908 | 10,541 |
| 9 | (4) Real Estate Tax | | |
| 31 | (a) Allocation of Real Estate Taxes to water and wastewater based on property taxed | 1,489 | 1,153 |
| 2 | (b) Allocation of allocated taxes per books based on ERCs | 701 | 276 |
| 3 | (c) Correction of allocated taxes per books | (4) | (1) |
| 34 | Total Real Estate Tax Adjustment | 2,186 | 1,428 |
| 5 | | | .,,,=- |
| 16 | (5) General & Other Taxes | | |
| 37 | (a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger | 156 | 62 |
| 8 | (b) Correction to allocated taxes per books | - | - |
| 39 | Total General Other Taxes Adjustment | 156 | 62 |
| ю | | | |
| 1 | (6) Regulatory Assessment Fees (RAF) | | |
| 12 | (a) Calculate RAFs based on Adjusted Test Year Revenues | | |
| 13 | Test Year Adjusted Revenues | 910,220 | 535,235 |
| 14 | (b) Calculate RAFs for Annualized Revenues | 4 | |
| 15 | Annualized Revenues Adjustment | (6,461) | (9,190) |
| 16 | Total Test Year Adjusted Revenues | 903,759 | 526,044 |
| 17 | RAF Rate | 4.5% | 4.5% |
| 18 19 | Adjusted Test Year RAF | 40,669 | 23,672 |
| 50 50 | Total Test Year Adjustments to TOTI | (47,033) | 43,287 |
| 51 | Total Total Augustillian to 1911 | (47,000) | 45,207 |
| 2 | Pro Forma Adjustments | | |
| 3 | (7) Regulatory Assessment Fees (RAF) | | |
| 54 | (a) Calculate RAFs on Additional Revenues Requested | | |
| 55 | Additional Revenues Requested | 327,912 | 44,343 |
| 56 | RAF Rate | 4.5% | 4.5% |
| 57 | Pro Forma Adjustment to RAF | 14,756 | 1,995 |
| 58 | • | | ., |
| | Total Pro Forma Adjustments to TO∏ | 14,756 | 1,995 |
| 59 | total Fro total adjustments to 1011 | 17,730 | 1,000 |
| | Total Flo Forma Adjustments to 10 m | 14,730 | 45,282 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] or Projected [] Florida Public Service Commission

Schedule: B-3 Page 4 of 4

Docket No.: 120209-WS Preparer: Kirsten Markwell

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

statement.

| Line | | | |
|------|--|--------|------------|
| No. | Description | Water | Wastewater |
| 1 | (F) Provision for Income Taxes | | |
| 2 | (1) Adjusted taxes prior to revenue increase | 9,323 | 28,556 |
| 3 | | | |
| 4 | (2) To calculate additional taxes due to requested revenue adjustments | 87,783 | 2,954 |
| 5 | _ | | |
| 6 | Total Adjustments to Provision for Income Taxes | 97,106 | 31,510 |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-4
Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | WATER SALES | (1) Total | SEWER SALES | (2) Total |
|----------|---|----------------------|---------------------------------------|--------------|
| No. | Account No. and Description | Water | Account No. and Description | Wastewater |
| 1 | 460 Unmetered Water Revenue | | 521.1 Flat Rate - Residential | |
| 2 | 461.1 Metered - Residential | 659,132 | 521.2 Flat Rate - Commercial | |
| 3 | 461.2 Metered - Commercial | 157,479 | 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 | 461,511 |
| 8 | 462.2 Private Fire Protection | | 522.2 Measured - Commercial | 15,354 |
| 9 | 464 Other Sales - Public Authorities | | 522.3 Measured - Industrial | 10,001 |
| 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) | 4,469 | 524 Revenues from Other Systems | |
| 14 | 7.00.200 7.00.7.000 (000 1. 20.01.) | .,, | 525 Interdepartmental Sales | |
| 15 | | | Accrued Sewer Revenues (See 1. below) | (656) |
| 16 | TOTAL WATER SALES | 821,081 | TOTAL SEWER SALES | 476,209 |
| 17 | TO THE TIME OF COLUMN | 021,001 | | 170,200 |
| 18 | OTHER WATER REVENUES | | OTHER SEWER REVENUES | |
| 19 | 470 Forfeited Discounts | 1 | 530 Guaranteed Revenues | |
| 20 | 471 Misc. Service Revenues | \$12. 444 | 531 Sale of Sludge | |
| 21 | 472 Rents From Water Property | V .=, | 532 Forfeited Discounts | |
| 22 | 473 Interdepartmental Rents | | 534 Rents From Sewer Property | |
| 23 | 474 Other Water Revenues | | 535 Interdepartmental Rents | |
| 24 | The Carlot Mater Meterials | | 536 Other Sewer Revenues | 1,542 |
| 25 | | | 541 Measured Re-Use Revenues | 1,0 12 |
| 26 | | | or modeled to boottovondo | |
| 27 | TOTAL OTHER WATER REVENUES | 12,445 | TOTAL OTHER SEWER REVENUES | 1,542 |
| 28 | | , | | .,0.12 |
| 29 | TOTAL WATER OPERATING REVENUES | 833,526 | TOTAL SEWER OPERATING REVENUES | 477,751 |
| 30 | | | | |
| 31 | ADJUSTMENTS: | | | |
| 32 | To remove accrued revenues from the test year | (4,469) | | 656 |
| 33 | 1. To remove accrued revenues from the test year | (604,4) | | 030 |
| 34 | 2. To remove the effect of the refund of 2010 Revenues | 81,163 | | 56,827 |
| 35 | 2. To fethove the effect of the fethild of 2010 Neverides | 01,103 | | 30,027 |
| 36 | Adjusted Revenues prior to Annualization. | 910,220 | | 535,235 |
| 37 | Adjusted Nevendes prior to Armanization. | 310,220 | | 333,233 |
| | 2. Appropriation Adjustment for Final Dranged Boton | /#G 4G4\ | | (0.400) |
| 38 39 | Annualization Adjustment for Final Proposed Rates | (\$6,461) | | (9,190) |
| | Final Annualized Devenues sales to Bate Increase | 903,759 | | 526,044 |
| 40 | Final Annualized Revenues prior to Rate Increase | 303,739 | | 5∠0,∪44 |
| 41 | 2 (lat) Annualization Adjustment for later's | /#C 4C4\ | | A1/A |
| 42 | (Int.) - Annualization Adjustment for Interim | (\$6,461) | | N/A |
| 43 44 | Interim Annualized Deventure prior to Date Incress | \$903,759 | | N/A |
| | Interim Annualized Revenues prior to Rate Increase | \$303,733 | | N/A |
| 45 | | | | |

46 Notes:

- 47 1. Adjustment to remove accrued revenues to reflect 12 months actual billings.
- 48 2. Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011.
- 49 3. Adjustment to annualize revenues based on test year number of bills and consumption.

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco Coul

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

Schedule: B-5
Page 1 of 2
Preparer: Kirsten Markwell

Recap Schedules: B-1

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------------|---------------------------------------|-------------|-------------|---------------------------------------|-------------------|--|----------|
| Line | | Test Year | | Adj | ustments | | Adjusted |
| <u>No.</u> | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3)(5)(6) | B3 - (B)(8)(9)(10) | Total |
| 1 | 601 Salaries & Wages - Employees | 303,410 | (85,815) | | | 19,584 | 237,179 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 32,537 | (9,203) | | | 2,100 | 25,434 |
| 3 | 604 Employee Pensions & Benefits | 68,081 | (19,256) | 8 | | 4,394 | 53,227 |
| 4 | 610 Purchased Water | - | - | | | | - |
| 5 | 615 Purchased Power | 21,642 | - | 27 | | | 21,669 |
| 6 | 616 Fuel for Power Purchased | - | | | | | - |
| 7 | 618 Chemicals | 13,901 | - | (2,771) | 119 | | 11,248 |
| 8 | 620 Materials & Supplies | 20,839 | (4,225) | (86) | | | 16,528 |
| 9 | 631 Contractual Services - Engr. | 1,905 | (539) | 1 | | | 1,367 |
| 10 | 632 Contractual Services - Acct. | 5,748 | (1,626) | (107) | | | 4,015 |
| 11 | 633 Contractual Services - Legal | 1,314 | (372) | 2 | | | 944 |
| 12 | 634 Contractual Services - Mgmt. Fees | - | - | | | | - |
| 13 | 635 Contractual Services - Testing | 22,523 | - | | | 300 | 22,823 |
| 14 | 636 Contractual Services - Other | 32,321 | (9,142) | 87 | | | 23,266 |
| 15 | 641 Rental of Building/Real Prop. | 447 | (126) | (1) | | | 320 |
| 16 | 642 Rental of Equipment | 31 | (9) | | | | 22 |
| 17 | 650 Transportation Expenses | 28,550 | (8,075) | | | | 20,475 |
| 18 | 656 Insurance - Vehicle | - | | | | | - |
| 19 | 657 Insurance - General Liability | - | | | | | - |
| 20 | 658 Insurance - Workman's Comp. | - | | (848) | | | (848) |
| 21 | 659 Insurance - Other | 33,938 | (9,599) | • • | | | 24,339 |
| 22 | 660 Advertising Expense | 160 | (45) | | | | 115 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 840 | (238) | 3 | 23,818 | 44,702 | 69,126 |
| 24 | 667 Reg. Comm. Exp Other | 245 | (69) | 1 | | | 177 |
| 25 | 670 Bad Debt Expense | 13,838 | (3,914) | (1) | | | 9,923 |
| 26 | 675 Miscellaneous Expenses | 57,139 | (14,153) | (1,126) | 135 | | 41,995 |
| 27 | • | | | · · · · · · · · · · · · · · · · · · · | | ······································ | |
| 28 | TOTAL | 659,410 | (166,406) | (4,811) | 24,072 | 71,080 | 583,344 |

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

Florida Public Service Commission

Schedule: B-5

Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1

| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) Total |
|------|---------------------------------------|--------|--------|--------|----------|--------|----------|---------|---------------------------------------|----------------|--------|--------|--------|---------------|
| No. | Account No. and Name | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Test Year |
| NO. | Account No. and Name | | reb-11 | mar-11 | April-11 | Way-11 | Julie-11 | July-11 | Aug-11 | <u>Sept-11</u> | Oct-11 | NOV-11 | Dec-11 | 16St Teal |
| 1 | 601 Salaries & Wages - Employees | 25,797 | 24,417 | 24,880 | 39,814 | 18,581 | 28,250 | 25,674 | 27,314 | 26,100 | 23,748 | 13,789 | 25,045 | 303,410 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 1,934 | 1,936 | 2,107 | 2,722 | 2,165 | 2,164 | 2,155 | 2,835 | 2,820 | 2,817 | 2,814 | 6,068 | 32,537 |
| 3 | 604 Employee Pensions & Benefits | 4,468 | 4,366 | 5,828 | 3,778 | 5,144 | 4,999 | 5,731 | 8,365 | 9,595 | 4,707 | 4,756 | 6,344 | 68,081 |
| 4 | 610 Purchased Water | _ | - | - | - | - | - | - | - | - | - | - | - | _ |
| 5 | 615 Purchased Power | 2,200 | 2,409 | 3,391 | 299 | 749 | 1,906 | 1,727 | 1,980 | 1,760 | 1,804 | 1,841 | 1,577 | 21,642 |
| 6 | 616 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 7 | 618 Chemicals | 854 | 715 | 1,086 | 415 | 829 | 1,343 | 995 | 789 | 1,133 | 1,497 | 332 | 3,914 | 13,901 |
| 8 | 620 Materials & Supplies | 2,312 | 1,109 | 1,647 | 1,662 | 1,575 | 1,428 | 1,800 | 1,778 | 1,701 | 2,222 | 1,147 | 2,457 | 20,839 |
| 9 | 631 Contractual Services - Engr. | - | - | | - | _ | · - | - | 12 | · - | - | (12) | 1,905 | 1,905 |
| 10 | 632 Contractual Services - Acct. | 538 | 344 | 440 | 439 | (1) | 495 | 436 | 599 | 598 | 598 | 662 | 600 | 5,748 |
| 11 | 633 Contractual Services - Legal | - | 7 | 41 | 153 | 78 | 62 | 96 | 107 | 102 | 571 | 97 | - | 1,314 |
| 12 | 634 Contractual Services - Mgmt. Fees | - | - | - | - | - | - | _ | - | - | - | - | - | - |
| 13 | 635 Contractual Services - Testing | 1,260 | 8,461 | - | 929 | 2,285 | 740 | 355 | 3,193 | 405 | 218 | 1,809 | 2,867 | 22,523 |
| 14 | 636 Contractual Services - Other | 2,904 | 2,987 | 2,879 | 2,572 | 3,118 | 2,190 | 3,092 | 3,072 | 2,205 | 2,489 | 2,308 | 2,506 | 32,321 |
| 15 | 641 Rental of Building/Real Prop. | | 38 | 75 | - | 75 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 447 |
| 16 | 642 Rental of Equipment | - | - | _ | 31 | _ | - | _ | _ | - | _ | _ | _ | 31 |
| 17 | 650 Transportation Expenses | 2,305 | 1,975 | 2,173 | 2,549 | 3,860 | 2,228 | 2,314 | 2,440 | 2,157 | 2,384 | 2,259 | 1,906 | 28,550 |
| 18 | 656 Insurance - Vehicle | | | | | | • | | - | • | • | • | | |
| 19 | 657 Insurance - General Liability | | | | | | | | | | | | | - |
| 20 | 658 Insurance - Workman's Comp. | | | | | | | | | | | | | - |
| - 21 | 659 Insurance - Other | 2,683 | 2,444 | 2,964 | 2,734 | 3,154 | 2,871 | 2,752 | 2,868 | 2,669 | 3,027 | 2,568 | 3,205 | 33,938 |
| 22 | 660 Advertising Expense | | 41 | . 6 | 10 | 19 | . 6 | · - | · - | | · • | . 77 | | 160 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 71 | 71 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 69 | 69 | 840 |
| 24 | 667 Reg. Comm. Exp Other | - | 12 | - | - | 19 | 121 | 2 | (6) | 20 | 27 | - | 52 | 245 |
| 25 | 670 Bad Debt Expense | 830 | 1,074 | 221 | 1,545 | 957 | 1,544 | 233 | 2,715 | 781 | 1,105 | 1,407 | 1,426 | 13,838 |
| 26 | 675 Miscellaneous Expenses | 6,577 | 5,002 | 6,783 | 3,096 | 3,621 | 5,952 | 2,668 | 4,798 | 3,999 | 7,186 | 5,707 | 1,751 | 57,139 |
| 27 | · | | | | | | • | | · · · · · · · · · · · · · · · · · · · | | | | | |
| 28 | TOTAL | 54,733 | 57,407 | 54,593 | 62,820 | 46,297 | 56,404 | 50,136 | 62,968 | 56,153 | 54,505 | 41,666 | 61,728 | 659,410 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-6

Page 1 of 2

Preparer: Kirsten Markwell

Recap Schedules: B-2

| Line | (1) | (2) Test Year | (3) | (4) Adjı | (5) ustments | (6) | (7) Adjusted |
|------|---------------------------------------|------------------|-------------|-------------|-----------------|--------------------|-----------------|
| No. | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3)(4) | B3 - (B)(7)(8)(10) | Total |
| 1 | 701 Salaries & Wages - Employees | - | 85,815 | | | 7,723 | 93,538 |
| 2 | 703 Salaries & Wages - Officers, Etc. | - | 9,203 | | | 828 | 10,031 |
| 3 | 704 Employee Pensions & Benefits | - | 19,256 | 3 | | 1,733 | 20,992 |
| 4 | 710 Purchased Sewage Treatment | 123,291 | | | 14,200 | 6,282 | 143,773 |
| 5 | 711 Sludge Removal Expense | | | | · | , | - |
| 6 | 715 Purchased Power | 5,321 | | | | | 5,321 |
| 7 | 716 Fuel for Power Purchased | | | | | | -, |
| 8 | 718 Chemicals | - | - | | | | _ |
| 9 | 720 Materials & Supplies | 107 | 4,225 | (33) | | | 4,299 |
| 10 | 731 Contractual Services - Engr. | _ | 539 | () | | | 539 |
| 11 | 732 Contractual Services - Acct. | - | 1,626 | (42) | | | 1,584 |
| 12 | 733 Contractual Services - Legal | - | 372 | 1 | | | 373 |
| 13 | 734 Contractual Services - Mgmt. Fees | - | _ | | | | - |
| 14 | 735 Contractual Services - Testing | - | _ | | | | - |
| 15 | 736 Contractual Services - Other | - | 9,142 | 34 | | | 9,176 |
| 16 | 741 Rental of Building/Real Prop. | - | 126 | | | | 126 |
| 17 | 742 Rental of Equipment | - | 9 | | | | 9 |
| 18 | 750 Transportation Expenses | - | 8,075 | | | | 8,075 |
| 19 | 756 Insurance - Vehicle | - | - | | | | - |
| 20 | 757 Insurance - General Liability | - | - | | | | - |
| 21 | 758 Insurance - Workman's Comp. | - | - | (335) | | | (335) |
| 22 | 759 Insurance - Other | - | 9,599 | , , | | | 9,599 |
| 23 | 760 Advertising Expense | _ | 45 | | , | | 45 |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | - | 238 | 1 | 9,433 | 17,630 | 27,302 |
| 25 | 767 Reg. Comm. Exp Other | - | 69 | | | , | 69 |
| 26 | 770 Bad Debt Expense | - | 3,914 | | | | 3,914 |
| 27 | 775 Miscellaneous Expenses | 6,171 | 14,153 | (442) | | | 19,882 |
| 28 | | | | | | | · |
| 29 | TOTAL | 134,890 | 166,406 | (813) | 23,633 | 34,197 | 358,313 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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 Markwell Recap Schedules: B-2

| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) Total |
|------|---------------------------------------|--------|--------|--------|----------|--------|---------|---------|--------|---------|--------|--------|--------|---------------|
| No. | Account No. and Name | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Test Year |
| 1 | 701 Salaries & Wages - Employees | | | | | | | | | | | | | - |
| 2 | 703 Salaries & Wages - Officers, Etc. | | | | | | | | | | | | | - |
| 3 | 704 Employee Pensions & Benefits | | | | | | | | | | | | | - |
| 4 | 710 Purchased Sewage Treatment | 26,100 | 31,176 | 26,608 | (45,966) | 13,495 | 12,093 | 8,456 | 7,521 | 10,337 | 17,188 | 6,704 | 9,580 | 123,291 |
| 5 | 711 Sludge Removal Expense | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 715 Purchased Power | 822 | 622 | 526 | 1,044 | (229) | 180 | 557 | 226 | 523 | 248 | 543 | 260 | 5,321 |
| 7 | 716 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 8 | 718 Chemicals | - | - | - | - | - | - | - | • | - | - | - | - | - |
| 9 | 720 Materials & Supplies | 24 | 17 | - | - | 42 | | 24 | - | - | - | - | - | 107 |
| 10 | 731 Contractual Services - Engr. | | | | | | | | | | | | | - |
| 11 | 732 Contractual Services - Acct. | | | | | | | | | | | | | - |
| 12 | | | | | | | | | | | | | | - |
| 13 | 734 Contractual Services - Mgmt. Fees | | | | | | | | | | | | | - |
| 14 | 735 Contractual Services - Testing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 736 Contractual Services - Other | | | | | | | | | | | | | - |
| 16 | 741 Rental of Building/Real Prop. | | | | | | | | | | | | | - |
| 17 | 742 Rental of Equipment | | | | | | | | | | | | | - |
| 18 | 750 Transportation Expenses | | | | | | | | | | | | | - |
| 19 | 756 Insurance - Vehicle | | | | | | | | | | | | | - |
| 20 | 757 Insurance - General Liability | | | | | | | | | | | | | - |
| 21 | 758 Insurance - Workman's Comp. | | | | | | | | | | | | | - |
| 22 | 759 Insurance - Other | | | | | | | | | | | | | - |
| 23 | 760 Advertising Expense | | | | | | | | | | | | | - |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | | | | | | | | | | | | | - |
| 25 | 767 Reg. Comm. Exp Other | | | | | | | | | | | | | - |
| 26 | 770 Bad Debt Expense | | | | | | | | | | | | | - |
| 27 | 775 Miscellaneous Expenses | 172 | 1,383 | 1,433 | 315 | 97 | 70 | 67 | 67 | 474 | 1,481 | 124 | 487 | 6,171 |
| 28 | | | | | | | | | | | | | | |
| 29 | TOTAL | 27,118 | 33,197 | 28,567 | (44,607) | 13,405 | 12,343 | 9,104 | 7,814 | 11,335 | 18,917 | 7,371 | 10,326 | 134,890 |



Florida Public Service Commission

Schedule: B-7 Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------|---------------------------------------|----------|------------|-----------|-------------|------------|--------------|---|
| Line | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| No. | Account No. and Name | 12/31/08 | 12/31/11 | per | B-5 | Difference | Difference | Explanation |
| 1 | 601 Salaries & Wages - Employees | 106,228 | 303,410 | (66,231) | 237,179 | 130,951 | 123.27 % | Please see Note 1 below. |
| 2 | 603 Salaries & Wages - Officers, Etc. | (1,872) | 32,537 | (7,103) | 25,434 | 27,306 | (1,458.67) % | Please see Note 1 below. |
| · . i | | | | | | | | During a significant portion of the 2008 TY, UIF staff in Pasco/Pinellas counties was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, provide prompt customer service and respond quickly to after-hours |
| 3 | 604 Employee Pensions & Benefits | 29,983 | 68,081 | (14,854) | 53,227 | 23,244 | 77,53 % | emergencies. |
| 4 | 610 Purchased Water | • | - | - | • | | | |
| 5 | 615 Purchased Power | 89,945 | 21,642 | 27 | 21,669 | (68,276) | (75.91) % | |
| 6 | 616 Fuel for Power Purchased | - | - | - | - | | | |
| 7 | 618 Chemicals | 11,186 | 13,901 | (2,652) | 11,248 | 62 | 0.56 % | |
| 8 | 620 Materials & Supplies | 32,431 | 20,839 | (4,311) | 16,528 | (15,903) | (49.04) % | |
| 9 | 631 Contractual Services - Engr. | - | 1,905 | (538) | 1,367 | 1,367 | 100.00 % | Eng. Services used in support of permitting activities in Summertree regarding addition of polyphosphate. |
| 10 | 632 Contractual Services - Acct. | 3,036 | 5,748 | (1,733) | 4,015 | 979 | 32.25 % | Deminimus amount |
| 11 | 633 Contractual Services - Legal | 5,649 | 1,314 | (370) | 944 | (4,705) | (83.28) % | |
| 12 | 634 Contractual Services - Mgmt. Fees | - | - | - | - | | % | |
| 13 | 635 Contractual Services - Testing | 14,504 | 22,523 | 300 | 22,823 | 8,319 | 57.36 % | Triennial testing expense occurred in 2011 but not in 2008. FDEP adjusted timing of testing cycle. |
| 14 | 636 Contractual Services - Other | 32,593 | 32,321 | (9,055) | 23,266 | (9,327) | (28.62) % | |
| 15 | 641 Rental of Building/Real Prop. | - | 447 | (127) | 320 | 320 | 100.00 | Deminimus amount |
| 16 | 642 Rental of Equipment | - | 31 | (9) | 22 | 22 | 100.00 % | Deminimus amount |
| 17 | 650 Transportation Expenses | 21,040 | 28,550 | (8,075) | 20,475 | (565) | (2.69) % | |
| 18 | 656 Insurance - Vehicle | - | - | - | - | | | |
| 19 | 657 Insurance - General Liability | - | - | - | | | | |
| 20 | 658 Insurance - Workman's Comp. | - | - | (848) | (848) | | | |
| 21 | 659 Insurance - Other | 23,738 | 33,938 | (9,599) | 24,339 | 601 | 2.53 % | Deminimus amount |
| 22 | 660 Advertising Expense | 17 | 160 | (45) | 115 | 98 | 574.65 % | Deminimus amount |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 47,661 | 840 | 68,285 | 69,126 | n/a | n/a % | |
| 24 | 667 Reg. Comm. Exp Other | 5,796 | 245 | (68) | 177 | (5,619) | (96.94) % | |
| 25 | 670 Bad Debt Expense | 6,904 | 13,838 | (3,915) | 9,923 | 3,019 | 43.72 % | Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession. |
| 26 | 675 Miscellaneous Expenses | 62,285 | 57,139 | (15,144) | 41,995 | (20,290) | (32.58) % | |
| 27 | TOTAL | 491,124 | 659,410 | (76,065) | 583,345 | 71,604 | 16.15 % | |
| 28 | Less: | | | | | | | |
| 29 | 666 Reg. Comm. Exp Rate Case Amort. | (47,661) | (840) | (68,285) | (69,126) | n/a | n/a | Not subject to Index Benchmarking |
| 30 | | | | | | | | |
| 31 | TOTAL | 443,463 | 658,569 | (144,350) | 514,219 | 71,604 | 16.15 % | |

Schedule: B-7 Page 2 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|------|--------------------------|---------------------|------------|-----------|---|------------|------------|-------------|
| Line | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| No. | Account No. and Name | 12/31/08 | 12/31/11 | ре | r B-5 | Difference | Difference | Explanation |
| | | | | | | | | |
| 1 T | otal Customers (ERC's) | 3,013.3 | | | 2,883.0 | (130) | (4.32) % | |
| 2 | | | | | | | | |
| 3 0 | Consumer Price Index - U | 210,228 | | | 225.672 | 15.444 | 7.35 % | |
| | | | | | *************************************** | | | |
| 4 | | | 55.01 | | | | | |
| 5 | Benchmark Index | x: Increase in Cust | omer ERC's | | | 0.9568 | | |
| 6 | | Increase in CPI | | | | 1.0735 | | |
| 7 | | | | | - | | | |
| 8 | | | | | | 1.0271 | | |
| 9 | | | | | - | | | |

10 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts 11 according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601.

| 13 | TY 12/31/2008 | TY 12/31/2011 | TY Adj.'s | Adjusted TY | Difference | Difference | |
|--|---------------|---------------|-----------|-------------|------------|------------|----------------------------------|
| 14 601 Salaries & Wages - Employees | 106,228 | 303,410 | (66,231) | 237,179 | 130,951 | 123.27% | See total below |
| 15 603 Salaries & Wages - Officers, Etc. | (1,872) | 32,537 | (7,103) | 25,434 | 27,306 | 100% | See total below |
| 16 Total | 104,356 | 335,948 | (73,334) | 262,613 | 158,257 | 151.65% | See explanation in Line 3 above. |
| 17 | | | | | | | |

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

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|------|---------------------------------------|------------|------------|-----------|---------------|------------|--------------|---|
| Line | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| No. | Account No. and Name | 12/31/08 | 12/31/11 | per | B-6 | Difference | Difference | Explanation |
| 1 | 701 Salaries & Wages - Employees | 41,779 | - | 93,538 | 93,538 | 51,759 | 123.89 % | Please see Note 1 below. |
| 2 | 703 Salaries & Wages - Officers, Etc. | (736) | • | 10,031 | 10,031 | 10,767 | (1,462.94) % | Please see Note 1 below. |
| | | | | | | | | During a significant portion of the 2008 TY, UIF staff in Pasco/Pinellas countles was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, provide prompt customer service and respond quickly to after-hours |
| | 704 Employee Pensions & Benefits | 11,792 | - | 20,992 | 20,992 | 9,200 | | emergencies. |
| 4 | 710 Purchased Sewage Treatment | 263,916 | 123,291 | 20,482 | 143,773 | (120,143) | (45.52) | |
| 5 | 711 Sludge Removal Expense | 1,778 | • | • | - | (1,778) | (100.00) % | |
| 6 | 715 Purchased Power | 4,338 | 5,321 | - | 5,321 | 985 | 22.71 % | Increase in the number of kwH purchased in 2011 vs. 2008. |
| 7 | 716 Fuel for Power Purchased | | - | - | • | | | |
| 8 | 718 Chemicals | - | - | - | - | | % | |
| 9 | 720 Materials & Supplies | 11,570 | 107 | 4,192 | 4,299 | (7,271) | (62.84) % | |
| 10 | 731 Contractual Services - Engr. | - | - | 539 | 539 | 539 | 100.00 % | Deminimus amount |
| 11 | 732 Contractual Services - Acct. | 1,193 | | 1,584 | 1,584 | 391 | 32.77 % | Deminimus amount |
| 12 | 733 Contractual Services - Legal | 2,220 | | 373 | 373 | (1,847) | (83.20) % | |
| 13 | 734 Contractual Services - Mgmt. Fees | | - | - | - | | | |
| 14 | 735 Contractual Services - Testing | 5,212 | | - | - | (5,212) | (100.00) % | |
| 15 | 738 Contractual Services - Other | 12,801 | | 9,176 | 9,176 | (3,825) | (28.32) % | |
| 16 | 741 Rental of Building/Real Prop. | - | _ | 126 | 126 | 126 | 100.00 | Deminimus amount |
| 17 | 742 Rental of Equipment | - | - | 9 | 9 | 9 | 100.00 % | Deminimus amount |
| 18 | 750 Transportation Expenses | 8,274 | - | 8,075 | 8,075 | (199) | (2.41) % | |
| 19 | 756 Insurance - Vehicle | | - | - | | | | |
| 20 | 757 Insurance - General Liability | | - | | - | | | |
| 21 | 758 Insurance - Workman's Comp. | | | (335) | (335) | | | |
| 22 | 759 Insurance - Other | 9,330 | - | 9,599 | 9,599 | 269 | 2.88 % | |
| 23 | 780 Advertising Expense | 7 | - | 45 | 45 | 38 | 542.88 % | Deminimus amount |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | 18,418 | - | 27,302 | 27,302 | n/a | n/a % | |
| 25 | 767 Reg. Comm. Exp Other | 2,279 | - | 69 | 69 | (2,210) | (96.97) % | |
| 26 | 770 Bad Debt Expense | 2,714 | | 3,914 | 3,914 | 1,200 | 44.22 % | increase in uncollectable debt compared to 2008, primarily due to the effect of the recession. |
| | 775 Miscellaneous Expenses | 17,709 | 6,171 | 13,711 | 19,882 | 2,173 | 12.27 % | increase in allocated cost of tools and equipment used in Pasco/Pinellas systems. |
| 28 | , | | | | | | | |
| 29 | TOTAL | \$ 414,592 | \$ 134,890 | 223,423 | \$ 358,313 \$ | (64,828) | (16.36) % | |
| 30 | Less: | | | | | | | |
| 31 | 766 Reg. Comm. Exp Rate Case Amort. | (18,418) | | (27,302) | (27,302) | n/a | n/a | Not subject to Index Benchmarking |
| 32 | TOTAL | 396,174 | 134,890 | 196,121 | 331,011 | (64,828) | (16.36) % | |

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

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 | (1) | (2) | | | | | | |
|------------|---|-------------------|------------------|-------------------|-------------|-------------------|-------------------|--|
| Line | | | (3) | (4) | (5) | (6) | (7) | (8) |
| | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| <u>No.</u> | Account No. and Name | 12/31/08 | 12/31/11 | per | B-6 | Difference | Difference | Explanation |
| 1 Total | Customers (ERC's) | 1,185.0 | | | 1,137.0 | (48) | (4.05) % | |
| 2 | ' | | | | | | | |
| 3 Cons | sumer Price Index - U | 210.228 | | | 225.672 | 15.444 | 7.35 % | |
| 4 | ' | | | | | ** | | |
| 5 | Benchmark Index: | Increase in Custo | omer ERC's | | | 0.9595 | | |
| 6 | | Increase in CPI | | | | 1.0735 | | |
| 7 | | | | | - | | | |
| 8 | | | | | | 1.0300 | | |
| a | | | | | • | | | |
| 40 | | | | | | | | A SIGN CONTRACTOR OF THE CONTR |
| | | | | | | r the 6/2010 Test | Year several of t | he labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| | rding the NARUC Chart of Accounts by not co | ombining Salaries | and Wages for Of | ficers in account | 601. | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | TY 12/31/2008 | TY 12/31/2011 | TY Adj.'s | Adjusted TY | Difference | Difference | |
| 15 701 5 | Salaries & Wages - Employees | 41,779 | | 93,538 | 93,538 | 51,759 | 123.89% | See total below |
| 16 703 S | Salaries & Wages - Officers, Etc. | (736) | - | 10,031 | 10,031 | 10,767 | 100% | See total below |
| 17 Total | ı | 41,043 | - | 103,570 | 103,570 | 62,527 | 152.34% | See explanation in Line 3 above. |

Florida Public Service Commission

Contractual Services

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-9 Page 1 of 1

Preparer: Sharon Wlorek

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 | (2) | (3) | (4) | (5) |
|-------------|----------------------------|--|-----------|--|
| No. | Type of Service | Consultants | Amount | Description of Work Performed |
| 1 | Computer Maintenance | Ashwood Computer Co., Inc; AT&T Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Citibusiness Centers, Inc.; Corvallis Microtechnology, Inc.; Great Basin Internet Serv. Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP, New Edge Networks, Inc.; Oracle America, Inc.; Paetec; Paradigm System Solution, Inc.; OAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies | 20,727 | Maintenance of all company servers |
| 2 | Computer Amort & Prog Cost | Cardmember Service; Frontier; | (10) |) Program Costs |
| 3 | Internet Supplier | Acceleration; AT&T Atlantic Broadband; Brighthouse; Cardmember Service; Charter Communications; Citibusiness Card; Comcast; Country Cablevision; Frontier; McNabb Telephone Co.; Mediacom; Netnitco; New Edge Networds Inc.; Northland Cable Co.; Paetec; T6 Wireless Com; Verizon; Zito Media LP | 3,483 | Internet Services |
| 4 | Audit Fees | Pricewaterhousecoopers LLP | 3,683 | Audit Services |
| 5 | Employment Finders Fees | Management Recruiters of O'Hare | 569 | Permanent Employment Staffing |
| 6 | Engineering Fees | CPH Engineers, Inc. | 1,905 | Engineering Services which help facilitate Wastewa Treatment Plant operating permits. |
| 7 | Legal Fees | Baker & Daniels, Beers & Gordon, P.A.; Bracewell & Giuliani LLP, Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermaclean; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP, Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP, Willoughby & Hoefer, PA; Winston & Strawn | 1,314 | Various Legal Issues. |
| 8 | Payroll Services | Automatic Data Processing , Inc.; Progressive Office Equipment | 1,523 | Payroll Services |
| 9 | Tax Return | Pricewaterhousecoopers LLP | 2,065 | Tax Return review |
| 10 | Temporary Employment Fee | AppleOne Employment Services; Federal Express; Lowman, David; Manpower; Office Team; Robert Half International, Inc | 1,129 | Temporary Employment Services |
| 11 | Test - Water | Advanced Environmental Labs, Inc. | 15,700 | Laboratory analysis for regulatory required testing of facilities end product. |
| 12 | Test-Safe Water Drinking | Advanced Environmental Labs, Inc. | 6,823 | Laboratory analysis for regulatory required testing of facilities end product. |
| 13 | Test - Sewer | | 0 | Laboratory analysis for regulatory required testing of facilities end product. |
| 14 | Other Outside Services | Affiliated Credit Svc Fee, B.H, Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; Citibusiness Card; Credit Bureau Central Fee, Dulanto, Carlos, Fisc Solutions; Infosend, Inc.; McCorkle Court Reporters, Inc.; Minuteman Press; Mopar Maniac; NFO Financial Svc Fee; Sunshine State One Call of FL. | 4,900 | Other Outside Services |
| 15 16 | т | otal | \$ 63,811 | <u>-</u> |

Company: Utilities, Inc. of Florida - Pasco County

51 Average Rate Case to be included in Working Capital

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-10 Page 1 of 1 Preparer: Sharon Wiorek

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) |
|-----------|---|-----------------------------------|---------------------------|----------------|-----------------------|--|
| | | | | | Total Estimate | |
| ne lo. | Firm or Vendor Name | Counsel, Consultant or Witness | Hourly Rate Per Person | Hours | of Charges by Firm | Type of Service Rendered |
| | Milian, Swain & Associates | Deborah Swain | 200.00 | 120 | | Assist w/MFRs, Data Requests and Recommendations Review. |
| : | Milian, Swain & Associates | Cynthia Yapp | 150.00 | 172 | | Assist w/MFRs and Reconciliation to Annual Reports for all counties |
| | Milian, Swain & Associates | Maria Bravo | 150.00 | 1,300 | | Assist w/MFRs, Data Requests, Audit and Recommendations Review. |
| ĺ | Milian, Swain & Associates | Karl Holzenberg | 150.00 | 65 | • | Assist with Reconciliation of MFRs to Annual Reports for all counties |
| 5 | Rose, Sundstrom & Bentley, LLP | Martin Friedman | 350.00 | 315 | | Legal Fees |
| , | Rose, Sundstrom & Bentley, LLP | n/a | - | 0.0 | • | Various Expenses (travel, photocopies, phone calls) associated with legal feet |
| , | M&R Consultants | Frank Seidman | 150.00 | 112 | | U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation |
| | Public Service Commission | Trank Columbia | n/a | n/a | | Filing Fee |
| , | Water Service Corp. | In-house Staff | | 3,587 | • | Assist w/MFRs, data requests, audit facilitation |
| , | Water Service Corp. | HPHOUSE Stall | r/a | n/a | | Customer notices, postage |
| | Water Service Corp. | | n/a | n/a | | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 1 | | | n/a | n/a | • | · · · · · · · · · · · · · · · · · · · |
| 2 | Water Service Corp. | | | | | Temp Services |
| 3 4 | Water Service Corp. | | n/a | n/a | 12,000 | Fed Ex & other misc. |
| 5 | | | | | \$ 578,071 | - |
| 5 6 | Estimate Through | | | | \$ 578,071 | • |
| 7 | [x] PAA | | | | | |
| 8 | [] Commission Hearing | | | | | |
| 9 | () Commission rearing | | | | | |
| 0 | Amortization Period 4 Years | | | | | |
| 1 | Explanation if different from Section 3 | 67.0816. Florida | | | | |
| 2 | | | | | | |
| 3 | | | (A) | (B) | (C) | |
| 4 | Amortization of Rate Case Expense: | | Water | Wastewater | Total | |
| 5 | Total Projected Rate Case Expense | | 417,514 | 160,557 | 578,071 | |
| 26 | Annual Amortization - All UIF Systems | | \$ 104,378 | \$ 40,139 | \$ 144,518 | |
| 7 | | | | | | |
| 28 | Annual Amortization - Pasco County | | \$ 44,702 | \$ 17,630 | \$ 62,332 | - |
| 9 | • | | - | | - i | |
| 0 | Method of allocation between UIF sys | tems (based on ERC coun | t 12/31/11): | | | |
| 1 | Total Customers - UIF | | 6,731.70 | 2,588.70 | 9,320.40 | |
| 2 | Total Customers - County | | 2,883.0 | 1,137.0 | 4,020.0 | |
| 13 | Percentage of Customers | | 42.83% | 43.92% | 43.13% | |
| 4 | - | | | | | |
| 5 | Method of allocation for the County b | etween water and waster | water (based o | n ERC count 12 | 2/31/11): | |
| 6 | Total Customer - County | | 2,883.0 | 1,137.0 | | |
| 17 | Percentage of Customers | | 71.72% | 28.28% | 100.00% | |
| 8 | | | | | | |
| 9 | *Charges are calculated based on the | total amount of estimate | d charges for t | he entire comp | any and allocated | among the five counties based on their ERCs. See chart below. |
| 0 | | | | | | 1 |
| 1 | | County | Water | Wastewater | Total ERCs | |
| 2 | | Marion | 527.6 | 76.2 | | |
| 3 | | Orange | 298.5 | | 298.5 | |
| 4 | | Pasco | 2,883.0 | 1,137.0 | | |
| 5 | | Pinellas | 430.1 | L | 430.1 | |
| 16 | | Seminole | 2,592.5 | 1,375.5 | | |
| 7 | | TOTAL | 6,731.7 | 2,588.7 | 9,320.4 | |
| 8 | Paris de Paris Guerra | | | | | |
| 9 | Beginning Rate Case Expense | | | | \$ - | |
| 0 | End - Rate Case Expense | | | | \$ 578,071 | - |

289,035

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-11 Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Period | Budget Amount | Term of Amort. | Test Year Amortization |
|-------------|------------------|-----------|------------------|-------------------|---------------------------|
| 1 | TANK MAINT (WTR) | As needed | 40,279 | 5 years | 1,302.19 |

Allocation of Expenses

Company: Docket No.: Utilities, Inc. of Florida; Pasco County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

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 sew

Schedule B-12

Preparer: Erin Aquilinc

Page 1 of 13

Utilities, Inc. of Florida Pasco County Allocation Percentage

| | - | | | | | 40 | | 40 | _ = | | |
|--------|----------------------------|---|-----------------|-------------------|------------------|-----------------------|-----------------|-------------------|----------------------------|---------|--------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| | | | Alloc | ation Percentages | | | | Amounts Allocated | th Ending January 31, 2011 | | |
| | G/L | _ | Utilities, Inc. | Other | **** | Description | Utilities, Inc. | Other | | | |
| ne | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 71.84% | 28.16% |
| 0. | No. | Description | Pasco County | Systems | Total | Method | Pasco County | Systems | Total | Water | Sewer |
| | Water Service Corp. Alloca | ated Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 1.51% | 98.49% | 100.00% | ERC | \$3,866 | 252,191 | \$256,058 | 2,778 | 1 |
| | 408 | Taxes Other than Income | 1.50% | 98.50% | 100,00% | ERC | \$1,183 | 77,607 | \$78,790 | 850 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% 0.00% | 0.00% | 0.00% 0.00% | ERC ERC | \$0 \$0 | - | \$0 \$0 | - | |
| | 419 420 | Interest and Dividend Income Allowance for Funds Used During Construction | 0.00% | 0.00% 0.00% | 0.00% | ERC | \$0 \$0 | • | \$0 \$0 | • | |
| | 427 | Interest Expense | 1.50% | 98.50% | 100.00% | ERC | (\$ 30) | (1,998) | (\$2,028) | (22) | |
| | 601/603/701/703 | Salaries | 1.81% | 98.19% | 100.00% | ERC | \$6,420 | 349,135 | \$355,555 | 4,612 | |
| | 604/704 | Employee Benefits | 1.50% | 98.50% | 100,00% | ERC | \$4,468 | 293,204 | \$297,672 | 3,210 | |
| | 620/720 | Materials and Supplies | 1.51% | 98.49% | 100,00% | ERC | \$1,492 | 97,623 | \$99,115 | 1,072 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | · • | \$0 | | |
| | 632/732 | Contractual Services - Accounting | 1.50% | 98.50% | 100.00% | ERC | \$538 | 35,338 | \$35,876 | 387 | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 636/736 | Contractual Services - Other | 1.54% | 98.46% | 100.00% | ERC | \$2,904 | 185,085 | \$187,989 | 2,086 | |
| | 641/741 | Rental of Building/Real Property | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 650/750 | Transportation Expenses | 1.50% | 98.50% | 100.00% | ERC | \$6 | 412 | \$418 | 5 | |
| ; } | 659/759 667/767 | Other Insurance Regulatory Commission Expenses - Other | 1,50% 0.00% | 98.50% 0.00% | 100.00% 0.00% | ERC ERC | \$2,683 \$0 | 176,093 | \$178,776 \$0 | 1,928 | |
| | 670/770 | Bad Debt Expense | 1.50% | 98.50% | 100.00% | ERC | \$9 | 587 | \$596 | 6 | |
| | 675/775 | Miscellaneous Expenses | 1.52% | 98.48% | 100.00% | ERC | \$1,766 | 114,783 | \$116,550 | 1,269 | |
| | 0.3.173 | Misseliancous Expense; | 1.5276 | 20.4070 | 100.0076 | Lite | \$25,305 | \$1,580,062 | \$1,605,366 | 18,180 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.59% | 97.41% | 100.00% | ERC | \$791 | 29,747 | \$30,538 | 568 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | 29,747 | \$30,536 \$0 | | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expenses | 2.57% | 97.43% | 100.00% | ERC | \$1 | 45 | \$46 | 1 | |
| | 675/775 | Miscellaneous Expenses | 2.59% | 97.41% | 100.00% | ERC | \$14 | 523 | \$537 | 10 | |
| | | | | | | | \$ 806 | \$ 30,314 | \$ 31,120 | 579 | |
| | Water Service Corp. Alloca | ated Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.36% | 95.64% | 100.00% | ERC | \$441 | 9,671 | \$10,112 | 317 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | -,071 | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 4.36% | 95.64% | 100.00% | ERC | \$3,099 | 67,901 | \$71,000 | 2,226 | |
| | | | | | | | \$ 3,540 | \$ 77,572 | \$ 81,112 | 2,544 | |
| | Water Service Corp. Alloca | ated State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 7.13% | 92.87% | 100.00% | ERC | \$1,346 | \$17,527 | \$18,873 | 967 | |
| | 408 | Taxes Other than Income | 6.57% | 93.43% | 100.00% | ERC | \$2,359 | \$33,534 | \$35,893 | 1,695 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | 1,025 | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | _ | |
| | 604/704 | Employee Benefits | 0.00% | 0,00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 620/720 | Materials and Supplies | 6.86% | 93.14% | 100.00% | ERC | \$16 | \$221 | \$237 | 12 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 642/742 650/750 | Rental of Equipment | 0.00% 6.57% | 0.00% | 0.00% 100.00% | ERC | \$0 | \$0 | \$0 | , , , , | |
| | 650/750 666/766 | Transportation Expense Regulatory Commission Exp - Amon | 6.57% 6.57% | 93.43% 93.43% | 100.00% | ERC ERC | \$2,298 | \$32,659 | \$34,957 | 1,651 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 93.43% | 0.00% | ERC | \$71 \$0 | \$1,003 \$0 | \$1,074 \$0 | 51 | |
| | 675/775 | Miscellaneous Expenses | 6.57% | 93.43% | 100.00% | ERC | \$0 \$787 | \$0 \$11,191 | \$11,9 7 9 | 566 | |
| | 0/3/1/3 | Transcrimenta Expenses | 0.5776 | 73.43/6 | 100,0076 | LINC | \$ 6,878 | \$ 96,134 | \$103,012 | 4,941 | |
| | | | | | | | 2,070 | | , | | |
| | | ated UI Expenses | | | | | | | | | |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | Water Service Corp. Alloca | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | _ | |

Company: Utilities, Inc. of Florida; Pasco County

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

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

7 Florida; Pasco County
31, 2011

Schedule B-12 Page 2 of 13 Preparer: Erin Aquitino

Utilities, Inc. of Florida

Pasco County
Allocation Percentage

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|-------------|-----------------------------------|--|-----------------|-------------------|----------|-----------------------|-----------------|------------------------------------|------------------------|--------|----------|
| | | | Alles | ation Percentages | | | | Historical Month Amounts Allocated | Ending February 28, 20 | ·· | |
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 71.85% | 28. |
| | No. | Description | Pasco County | Systems | Total_ | Method | Pasco County | Systems | Total | Water | Se |
| | W | | | | | | | | | | |
| | Water Service Corp. Alloca 403 | Depreciation Expense | 1.51% | 98.49% | 100.00% | ERC | \$3,871 | 252,286 | \$256,158 | 2.782 | |
| | 408 | Taxes Other than Income | 1.50% | 98.50% | 100.00% | ERC | \$1,041 | 68,223 | \$69,264 | 748 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | 02 | 00,220 | \$0 | , 40 | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | _ | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 \$0 | • | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 427 | Interest Expense | 1.50% | 98,50% | 100,00% | ERC | | (2.26) | | | |
| | 601/603/701/703 | | | | | | (\$35) | (2,264) | (\$2,298) | (25) | |
| | | Salaries | 1.85% | 98.15% | 100.00% | ERC | \$6,242 | 331,530 | \$337,772 | 4,485 | |
| | 604/704 | Employee Benefits | 1.50% | 98.50% | 100.00% | ERC | \$4,366 | 286,271 | \$290,638 | 3,137 | |
| | 620/720 | Materials and Supplies | 1.50% | 98.50% | 100.00% | ERC | \$991 | 65,257 | \$66,248 | 712 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 632/732 | Contractual Services - Accounting | 1.50% | 98.50% | 100.00% | ERC | \$344 | 22,533 | \$22,876 | 247 | |
| | 633/733 | Contractual Services - Lega | 1.50% | 98,50% | 100.00% | ERC | \$7 | 440 | \$446 | 5 | |
| | 636/736 | Contractual Services - Other | 1.57% | 98.43% | 100.00% | ERC | \$2,896 | 181,376 | \$184,273 | 2,081 | |
| | 641/741 | Rental of Building/Real Property | 1.50% | 98.50% | 100.00% | ERC | \$38 | 2,462 | \$2,500 | 27 | |
| | 650/750 | Transportation Expenses | 1.50% | 98.50% | 100.00% | ERC | \$9 | 570 | \$578 | 6 | |
| | 659/759 | Other Insurance | 1.50% | 98.50% | 100.00% | ERC | \$2,444 | 160,207 | \$162,651 | 1,756 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | , | \$0 | 1,750 | |
| | 670/770 | Bad Debt Expense | 1.50% | 98.50% | 100.00% | ERC | \$16 | 1,065 | \$1.081 | 12 | |
| | 675/775 | Miscellaneous Expenses | 1.57% | 98.43% | 100.00% | ERC | \$2.615 | 163,694 | \$166,309 | 1,879 | |
| | 013/113 | iviscenducous Expenses | 1.5776 | 70.4370 | 100.0076 | ERC | \$24.845 | \$1,533,650 | \$1,558,495 | 17,851 | |
| | | | | | | | 324,643 | \$1,333,030 | \$1,238,493 | 17,831 | _ |
| | Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| | 601 (600 MON MON | | | 0= | | | | | *** | | |
| | 601/603/701/703 | Salaries | 2.59% | 97.41% | 100.00% | ERC | \$792 | 29,746 | \$30,538 | 569 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 650/750 | Transportation Expenses | 2.59% | 97.41% | 100.00% | ERC | \$1 | 45 | \$ 46 | 1 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0_ | - | |
| | | | | | | | \$ 793 | \$ 29,791 | \$ 30,584 | 570 | |
| | Water Service Corp. Alloca | sted Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.37% | 95.63% | 100.00% | ERC | \$442 | 9,670 | \$10,112 | 318 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | So | | \$0 | | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 4.37% | 95.63% | 100.00% | ERC | \$525 | 11.475 | \$12,000 | 377 | |
| | | | | | | | \$ 967 | \$ 21,146 | \$ 22,112 | 695 | |
| | Water Service Corp. Alloca | sted State Expenses | | | | | | | | | |
| | *** | | | | | | | | | | |
| | 403 | Depreciation Expenses | 7.14% | 92.86% | 100.00% | ERC | \$1,348 | \$17,525 | \$18,873 | 968 | |
| | 408 | Taxes Other than Income | 6.58% | 93.42% | 100.00% | ERC | \$1,763 | \$25,024 | \$26,786 | 1,266 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 601/603/701/703 | Salaries | 6.58% | 93.42% | 100.00% | ERC | (\$10) | (\$147) | (\$157) | (7) | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 620/720 | Materials and Supplies | 6.58% | 93.42% | 100.00% | ERC | \$23 | \$325 | \$348 | 16 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0,00% | 0.00% | ERC | \$0 | \$0 | \$0 | _ | |
| | 636/736 | Contractual Services - Other | 6.58% | 93.42% | 100.00% | ERC | \$55 | \$779 | \$834 | 39 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$634 \$0 | 37 | |
| | 650/750 | Transportation Expense | 6.58% | 93.42% | 100.00% | ERC | \$1,965 | \$27,892 | \$29,856 | 1,412 | |
| | 666/766 | Regulatory Commission Exp - Amor | 6.58% | 93.42% | 100.00% | ERC | \$1,905 \$71 | \$27,892 | \$29,856 \$1.074 | | |
| | 667/767 | Reg. Commission Exp Other | 6.58% | 93.42% | 100.00% | ERC | | | | 51 | |
| | | | | | | | \$12 | \$164 | \$175 | 8 | |
| | 675/775 | Miscellaneous Expenses | 6.58% | 93.42% | 100.00% | ERC | \$450 | \$6,386 | \$6,835 | 323 | |
| | | | | | | | \$ 5,674 | \$ 78,950 | \$84,624 | 4,077 | |
| | Water Service Corp. Alloca | ited UI Expense: | | | | | | | | | |
| | | | 0.000/ | 0.000/ | 0.000/ | 77 H. A. I.D ** | | *** | | | |
| | 427 | Interest Expense | 0,00% | 0,00% | 0.00% | Unallocated Rate Base | \$0 | 20 | <u></u> | | |
| 2 3 4 | 727 | listed above will not tie directly to the general ledger | | | | | \$0 | \$0 \$ - | \$0 \$0 | | <u> </u> |

Utilities, Inc. of Florida; Pasco County Company: Docket No.:

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

64 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.

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule B-12 Page 3 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pasco County

Allocation Percentage (7) (4) (5) (6)

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----------|-----------------------------------|---|-------------------------------|---------------------|----------|---------------------------|-------------------------------|-----------------------|-------------------------|----------------|--------|
| | | | | | | | | | n Ending March 31, 2011 | | |
| | | _ | | ation Percentages | | D f | Thillies I | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. of Florids | Other Companies/ | | Description of Allocation | Utilities, Inc. of Florida | Other Companies/ | | 71.92% | 28.08% |
| 1C). | Acct. No. | Description | Pasco County | Systems | Total | Method | Pasco County | Systems | Total | Water | Sewer |
| | | | | | | | • | | | | |
| | Water Service Corp. Alloca 403 | Depreciation Expense | 1.51% | 98.49% | 100,00% | ERC | \$3,810 | 248,951 | \$252,762 | 2,740 | 1.07 |
| | 408 | Taxes Other than Income | 1.50% | 98.50% | 100,00% | ERC | \$1,298 | 85,358 | \$86,656 | 934 | 3 |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | - |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 427 | Interest Expense | 291.68% | -191.68% | 100.00% | ERC | \$1,329 | (873) | \$456 | 956 | : |
| | 601/603/701/703 | Salaries | 1.90% | 98,10% | 100.00% | ERC | \$6,641 | 343,015 | \$349,655 | 4,776 | 1,3 |
| | 604/704 | Employee Benefits | 1,50% | 98.50% | 100.00% | ERC | \$5,690 | 374,090 | \$379,780 | 4,092 | 1, |
| | 620/720 | Materials and Supplies | 1.51% | 98.49% | 100.00% | ERC | \$982 | 64,072 | \$65,054 | 706 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 1,50% | 98.50% | 100.00% | ERC | \$440 | 28,936 | \$29,376 | 317 | |
| | 633/733 | Contractual Services - Lega | 1,50% | 98.50% | 100.00% | ERC | \$9 | 623 | \$633 | 7 | |
| | 636/736 | Contractual Services - Other | 1.55% | 98.45% | 100.00% | ERC | \$2,822 | 179,506 | \$182,329 | 2,030 | |
| | 641/741 | Rental of Building/Real Property | 1.50% | 98.50% | 100.00% | ERC | \$75 | 4,925 | \$5,000 | 54 | |
| | 650/750 | Transportation Expenses | 1.50% | 98.50% | 100.00% | ERC | \$2 | 139 | \$142 | 2 | |
| | 659/759 | Other Insurance | 1.50% | 98.50% | 100.00% | ERC | \$2,964 | 194,889 | \$197,854 | 2,132 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 670/770 | Bad Debt Expense | 1,50% | 98.50% | 100.00% | ERC | \$30 | 1,963 | \$1,993 | 21 | |
| | 675/775 | Miscellaneous Expenses | 1.66% | 98.34% | 100.00% | ERC | \$3,008 | 178,614 | \$181,622 | 2,163 | |
| | | | | | | | \$29,101 | \$1,704,209 | \$1,733,310 | 20,929 | 8, |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ated RVP Expense; | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.59% | 97.41% | 100.00% | ERC | \$789 | 29.749 | \$30,538 | 568 | : |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 02 | | |
| | 650/750 | Transportation Expenses | 2.59% | 97.41% | 100,00% | ERC | \$21 | 795 | \$816 | 15 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | <u> </u> | |
| | Water Service Corp. Alloca | atad Basianal Evperens | | | | | \$ 811 | \$ 30,543 | \$ 31,354 | 583 | 2 |
| | Water Service Corp. Alloca | ned regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.36% | 95.64% | 100.00% | ERC | \$441 | 9,671 | \$10,112 | 317 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 620/720 | Materials and Supplies | 4.34% | 95.66% | 100.00% | ERC | \$1 | 22 | \$23 | 1 | |
| | 650/750 | Transportation Expense | 4.41% | 95.59% | 100.00% | ERC | \$0 | 7 | \$7 | 0 | |
| | 675/775 | Miscelfaneous Expenses | 4.36% | 95.64% | 100.00% | ERC | (\$336) | (7,364) | (\$7,700) | (241) 77 | |
| | Water Service Corp. Alloca | ated State Expenses | | | | | \$ 107 | \$ 2,336 | \$ 2,443 | - 11 | |
| | *** | B 22 B | 7.000/ | 02 724 | 100.00% | FRC | #1 402 | #10.001 | 620.404 | 1.072 | |
| | 403 408 | Depreciation Expenses Taxes Other than Income | 7.28% 6.56% | 92.72% 93.44% | 100.00% | ERC ERC | \$1,493 \$1.570 | \$19,001 \$22,357 | \$20,494 \$23,927 | 1,073 1,129 | |
| | 408 | Taxes Other than Income Taxes Other than Income | 6.56% | 93.44% | 100.00% | ERC | \$1,370 (\$289) | \$22,337 (\$4,119) | (\$4,408) | (208) | |
| | 601/603/701/703 | Salaries | 6.56% | 93.44% | 100.00% | ERC | (\$74) | (\$1,048) | (\$1,122) | (53) | |
| | 604/704 | Employee Benefits | 0.00% | 0,00% | 0.00% | ERC | \$0 | (\$1,048) \$0 | (\$1,122) \$0 | (33) | |
| | | | 0.00% | | 0.00% | ERC | | | \$0 \$0 | • | |
| | 615/715 620/720 | Purchased Power Materials and Supplies | 6.56% | 0.00% 93.44% | 100.00% | ERC | \$0 \$40 | \$0 \$574 | \$614 | 29 | |
| | 620/720 | Contractual Services - Engineering | 0.36% | 93.44% 0.00% | 0.00% | ERC | \$0 | \$374 \$0 | \$014 \$0 | 27 | |
| | 633/733 | Contractual Services - Engineerini Contractual Services - Lega | 6.56% | 93.44% | 100,00% | ERC | \$31 | \$441 | \$473 | 22 | |
| | 636/736 | Contractual Services - Cega Contractual Services - Other | 6.56% | 93.44% | 100.00% | ERC | \$31 \$8 | \$108 | \$115 | 5 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$02 | \$0 | - | |
| | 650/750 | Transportation Expense | 6.56% | 93.44% | 100.00% | ERC | \$2,149 | \$30,605 | \$32,754 | 1,546 | |
| | 666/766 | Regulatory Commission Exp - Amon | 6.56% | 93.44% | 100.00% | ERC | \$2,149 \$70 | \$1,003 | \$1,074 | 1,346 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$1,003 | \$1,074 | - 1 | |
| | 675/775 | Miscellaneous Expenses | 6.56% | 93.44% | 100.00% | ERC | \$533 | \$7,595 | \$8.129 | 384 | |
| | 0/3///3 | miscentineous Expenses | 0.50/4 | 73.4470 | 100.0076 | LIKE | \$ 5,532 | \$ 76,517 | \$82,049 | 3,978 | I |
| | Water Samiles Co. All | ated III Evaces | | | | | | | | | |
| | Water Service Corp. Alloca | sieu OI EXPERSE: | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$3,282,767 | \$3,282,767 | | |
| | | | | | | | <u>s</u> - | \$ 3,282,767 | \$3,282,767 | - | |

Utilities, Inc. of Florida; Pasco County Company:

Docket No.

Schedule Vear Ended: December 31, 2011

Interim [] Final [x]

Preparer: Erin Aquilino

Schedule B-12

Page 4 of 13

Historical [x] Projected [] 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 sew

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

Utilities, Inc. of Florida Pasco County Allocation Percentage

(3) (4) (5) (6) (7) (8) Historical Month Ending April 30, 201 **Allocation Percentages** Amounts Allocated G/L Utilities, Inc Utilities, Inc Description Acct. of Florida of Allocation of Florida Companies/ 71.89% 28.11% Companies/ No No Pasco Count Method Pasco County Water Description Systems Total Sewer Water Service Corp. Allocated Expenses 403 1.50% 98.50% 100 00% FRC \$3,849 252,102 \$255,950 2,767 1.082 Depreciation Expense 408 Taxes Other than Income 1.49% 98.51% 100.00% ERC \$1,063 70,031 \$71,093 764 299 410.1 Def Income Taxes - Federa 0.00% 0.00% 0.00% FRC \$0 \$0 410.11 Def Income Taxes - State 0.00% 0.00% 0.00% ERC \$0 \$0 419 Interest and Dividend Incom 1.32% 98.68% 100.00% ERC (\$0) (3) (\$3) (0) (0) 420 Allowance for Funds Used During Construction 0.00% 0.00% 0.00% ERC 427 1.50% 98.50% 100.00% FRC (\$26) (1.734)(\$1,760) (19) Interest Expense (7) 601/603/701/703 Salaries 1.86% 98.14% 100.00% ERC \$7,720 \$415,112 5,550 2,170 407.391 604/704 Employee Benefits 100.00% ERC \$3,762 2,704 1.49% 98.51% 247,922 \$251.684 1.057 620/720 Materials and Supplies 1.50% 100.00% ERC \$75,886 11 98.50% \$1,136 74,750 817 319 12 Contractual Services - Engineering 0.00% 0.00% 0.00% 632/732 Contractual Services - Accounting 1.49% 98.51% 100.00% ERC \$439 28.937 \$29.376 316 123 Contractual Services - Lega 100.00% \$153 633/733 1.49% 98.51% 10,113 \$10,267 110 43 636/736 Contractual Services - Other 1.52% 98.48% 100.00% ERC \$2,532 164,377 \$166,909 1,820 712 641/741 Rental of Building/Real Property 0.00% 0.00% 0.00% 650/750 1.49% 98.51% 100.00% ERC 227 17 Transportation Expenses \$3 \$231 659/759 Other Insurance 1.49% 98.51% 100.00% ERC \$2,734 180,155 \$182,889 1,965 768 667/767 Regulatory Commission Expenses - Other 0.00% 0.00% 0.00% ERC Bad Debt Expense 98.51% 100.00% \$3.315 670/770 1.49% ERC 3,265 14 675/775 Miscellaneous Expenses 1.53% 98.47% 100.00% ERC \$124,852 1,371 22 \$25,321 \$1,560,479 \$1,585,800 7.117 18,204 23 Water Service Corp. Allocated RVP Expenses 24 25 601/603/701/703 2.58% 97.42% 100.00% ERC \$841 31,782 \$32,623 605 236 Salaries 26 604/704 0.00% 0.00% 27 Employee Benefits 0.00% ERC \$0 \$0 Materials and Supplies 0.00% 28 620/720 0.00% 0.00% ERC \$0 \$0 29 650/750 2.58% 97 42% 100,00% ERC 327 Transportation Expenses 92 \$336 2 675/775 30 Miscellaneous Expenses 0.00% 0.00% 0.00% FRC 02 32,109 32 959 239 31 850 611 32 Water Service Corp. Allocated Regional Expenses 33 601/603/701/703 34 Salaries 4.36% 95.64% 100.00% ERC \$454 9,962 \$10,416 326 128 35 604/704 Employee Benefits 4 35% 95.65% 100 00% ERC \$8 183 \$191 36 618/718 Chemicals 0.00% 0.00% 0.00% ERC \$0 \$0 37 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 \$0 38 650/750 Transportation Expense 0.00% 0.00% 0.00% ERC \$0 \$0 Miscellaneous Expenses 30 675/775 4,36% 95.64% 100.00% ERC (6,982) 3,163 (\$318) (229)(89) 40 144 3,307 104 Water Service Corp. Allocated State Expenses Depreciation Expenses 7.11% 92.89% 100.00% FRC \$1,345 \$17,563 \$18,908 967 378 408 Taxes Other than Income 6.55% 93.45% 100.00% ERC \$1,246 \$17,772 \$19,018 895 350 414 0.00% Taxes Other than Income 0.00% 0.00% 601/603/701/703 6.55% 93.45% 100.00% Salaries ERC \$37 \$525 \$561 26 10 47 604/704 6.54% 100.00% Employee Benefit 93.46% \$117 \$125 615/715 Purchased Power 0.00% 0.00% 0.00% ERC 49 620/720 Materials and Supplies 6.55% 93,45% 100.00% ERC \$25 \$357 \$382 Contractual Services - Engineering 50 631/731 0.00% 0.00% 0.00% ERC \$0 \$0 51 633/733 Contractual Services - Lega. 0.00% 0.00% 0.00% ERC \$0 52 636/736 Contractual Services - Other 0.00% 0.00% 0.00% ERC \$0 53 642/742 Rental of Equipmen 6 55% 93.45% 100.00% FRC \$31 \$475 22 54 650/750 Transportation Expense 6.55% 93.45% 100.00% ERC \$2,536 \$36,190 \$38,726 1,823 713 55 6661766 Regulatory Commission Exp - Amon 6.55% 93.45% 100.00% ERC \$70 \$1,003 \$1,074 51 20 667/767 Reg. Commission Exp. - Other 0.00% 0.00% 0.00% ERC \$0 57 675/775 Miscellaneous Expenses 6.55% 93.45% 100.00% ERC \$13,037 6,152 1,729 \$92,306 Water Service Corp. Allocated UI Expense: 62 Interest Expense 0.00% 0.00% 0.00% Unallocated Rate Base

Pasco County

Schedule B-12

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Preparer: Erin Aquilinc

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pasco County

Docket No.:

Schedule Year Ended: December 31, 201)

Interim [] Final [x]

Historical [x] Projected []

Utilities, Inc. of Florida

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 sew

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 Percentage (3) (4) (5) (6) (7) Historical Month Ending May 31, 2011 Allocation Percentages Amounts Allocated G/L Utilities, Inc. Description Utilities, Inc. Other Line Acct. of Florida Companies of Allocation of Florida Companies/ 71.96% 28.04% Pasco County No Description Pasco County Total Method Systems Systems Total Water Sewer Water Service Corp. Allocated Expenses Depreciation Expense 1.50% 98.50% 100.00% ERC \$3.845 252 439 \$256 284 2 767 1 078 Taxes Other than Income 1.49% 98.51% 100,00% ERC \$826 54.552 \$55,378 594 232 410.1 Def Income Taxes - Federa 0.00% 0.00% 0.00% ERC \$0 \$0 410.11 Def Income Taxes - State 0.00% 0.00% 0.00% ERC \$0 \$0 419 Interest and Dividend Income 0.00% 0.00% 0.00% ERC \$0 \$0 420 Allowance for Funds Used During Construction 0.00% 0.00% 0.00% ERC \$0 \$0 427 Interest Expense 1.49% 98.51% 100.00% ERC (1.571) (\$24) (\$1.594) (17) (7) 601/603/701/703 Salaries 1.90% 98.10% 100,00% ERC \$6,502 336.234 \$342,735 4.679 1.823 604/704 **Employee Benefits** 98.51% 100.00% 1.49% ERC \$5.099 336.813 \$341.912 3.670 1.430 620/720 Materials and Supplies 1.50% 98.50% 100.00% ERC \$1,133 74,324 \$75,457 815 318 631/731 Contractual Services - Engineering 0.00% 0.00% 0.00% ERC \$0 \$0 632/732 Contractual Services - Accounting 1.49% 98.51% 100 00% ERC (\$1) (51) (\$52) (1) (0) 14 633/733 Contractual Services - Lega. 1 49% 98.51% 100 00% ERC 5 159 \$78 \$5 237 22 15 636/736 Contractual Services - Other 1.60% 98 40% 100 00% \$3,102 FRC 191 103 \$194.206 2,233 870 641/741 Rental of Building/Real Property 98.51% 16 1.49% 100.00% ERC \$75 4.925 \$5,000 54 21 17 650/750 Transportation Expenses 1.50% 98.50% 100.00% ERC \$2 111 \$113 659/759 18 Other Insurance 1.49% 98.51% 100.00% \$211,478 ERC \$3,154 208,324 2.270 884 19 667/767 Regulatory Commission Expenses - Other 0.00% 0.00% 0.00% FRC \$0 \$0 670/770 20 Bad Debt Expense 2 076 1.49% 98.51% 100 00% FRC \$31 \$2.108 23 21 675/775 Miscellaneous Expenses 1 56% 98 44% 100 00% FRC \$2,395 150,647 \$153,042 1,723 671 22 \$26,217 \$1,615,086 \$1,641,303 18 867 7,350 23 24 Water Service Corp. Allocated RVP Expense: 25 601/603/701/703 26 Salaries 2.57% 97.43% 100.00% ERC \$750 28,373 \$29,122 539 210 27 604/704 Employee Benefits 2.57% 97.43% 100.00% ERC \$10 385 \$395 28 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 29 650/750 Transportation Expenses 2.57% 97.43% 100.00% ERC \$3 102 \$104 30 675/775 Miscellaneous Expenses 2.57% 97.43% 100.00% ERC \$1,250 31 795 30,077 30,872 223 32 Water Service Corp. Allocated Regional Expenses 33 601/603/701/703 4.35% 95.65% 100.00% ERC \$453 9.963 \$10,416 326 127 35 604/704 Employee Benefits 0.00% 0.00% 0.00% ERC \$0 \$0 36 618/718 0.00% 0.00% Chemicals 0.00% ERC \$0 \$0 37 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 \$0 38 650/750 Transportation Expense 0.00% 0.00% 0.00% ERC \$0 39 675/775 Miscellaneous Expenses 4.35% 95.65% 100.00% ERC (21.026)(\$21,981)(687)(268)40 (503) (11.063) (11.565) (362)(141) 41 Water Service Corp. Allocated State Expenses Depreciation Expenses 6.96% 93.04% 100.00% ERC \$1.766 \$23,610 \$25 375 1 271 495 Taxes Other than Income 100.00% 6.54% 93.46% ERC \$1,283 \$18,341 \$19,624 923 360 414 Taxes Other than Income 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 601/603/701/703 Salaries 0.00% 0.00% 0.00% FRC \$0 \$0 \$0 47 604/704 Employee Benefits 6.54% 93 46% 100 00% FRC \$35 \$494 \$529 25 10 Purchased Power 0.00% 0.00% 0.00% FRC \$0 ¶. 49 620/720 Materials and Supplies 6.80% 93.20% 100.00% ERC \$70 \$964 \$1,034 51 20 Contractual Services - Engineering 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 633/733 Contractual Services - Lega 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 52 636/736 Contractual Services - Other 6.53% 93.47% 100.00% ERC \$15 \$215 \$230 11 53 642/742 Rental of Equipment 0.00% 0.00% 0.00% ERC \$0 20 \$0 650/750 Transportation Expense 6.54% 93.46% 100.00% ERC \$3.043 \$43.502 \$46 546 2.190 853 55 666/766 Regulatory Commission Exp - Amon 6.54% 93.46% 100.00% ERC \$70 \$1.003 \$1.074 51 20 667/767 Reg. Commission Exp. - Other 6.54% 93.46% 100.00% ERC \$19 \$265 \$284 13 57 675/775 Miscellaneous Expenses 6.54% 93.46% 100.00% ERC \$682 \$9.751 \$10,433 491 58 6.983 98 146 \$105 128 1.958 Water Service Corp. Allocated UI Expenses 427 Interest Expense 62 0.00% 0.00% 0.00% Unallocated Rate Base

Company: Utilities, Inc. of Florida; Pasco County

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

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.

percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sew

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Preparer: Erin Aquilinc

Schedule B-12 Page 6 of 13

Utilities, Inc. of Florida Pasco County Allocation Percentage

(5) (6) (7) Historical Month Ending June 30, 201 Allocation Percentages Amounts Allocated G/L Utilities, Inc Description Utilities, Inc. Acct. of Florida of Allocation of Florida 71.83% 28.17% Companies. Companies No. Description Method Water Pasco County Systems Total Pasco County Total Systems Sewer Water Service Corp. Allocated Expenses 1.50% 98.50% 100.00% 403 Depreciation Expense ERC \$3,839 252,146 \$255,985 2,757 1 082 Taxes Other than Income 1.49% 98.51% 100,00% ERC \$850 56,154 \$57,004 610 239 410.1 0.00% Def Income Taxes - Federa 0.00% 0.00% ERC \$0 410.11 Def Income Taxes - State 0.00% 0.00% 0.00% ERC 419 Interest and Dividend Income 0.00% 100.00% 100.00% ERC (1) (SI) 420 Allowance for Funds Used During Construction 0.00% 0.00% 0.00% ERC 427 Interest Expense -44.95% 144.95% 100.00% ERC \$1.262 (4,068)(\$2,807)906 355 601/603/701/703 Salaries 1.88% 98.12% 100.00% ERC \$6,707 349,199 \$355,906 4.817 1.890 604/704 **Employee Benefits** 1.49% 98.51% 100.00% ERC \$4,995 330,068 \$335.063 3.588 1.407 620/720 Materials and Supplies 1.50% 98.50% 100.00% ERC \$901 59,314 647 \$60,216 254 631/731 Contractual Services - Engineering 0.00% 0.00% 12 0.00% ERC \$0 13 632/732 Contractual Services - Accounting 1.49% 98.51% 100 00% ERC 32 682 \$33 176 \$495 355 139 633/733 Contractual Services - Lega 1.49% 98.51% 100,00% ERC \$62 4 103 \$4 165 45 17 Contractual Services - Other 636/736 1.60% 98.40% 100.00% ERC \$2,182 134 403 \$136 585 1 567 615 641/741 Rental of Building/Real Property 1.49% 98.51% 100.00% ERC \$37 2.463 \$2,500 27 11 650/750 Transportation Expenses 1.45% 98.55% 100.00% ERC SI 56 \$56 659/759 Other Insurance 1.49% 98.51% 100.00% ERC \$2,871 189,710 \$192.581 2,062 809 667/767 Regulatory Commission Expenses - Other 1.49% 98.51% 100.00% ERC \$9 562 \$571 7 670/770 Bad Debt Expense 1.49% 98.51% 100.00% ERC \$54 3.578 \$3 632 39 15 21 Miscellaneous Expenses 1.49% 98.51% 100.00% ERC \$2 566 169 472 \$172.038 1843 723 22 \$26,830 \$1,579,840 \$1,606,670 19.271 7.559 23 Water Service Corp. Allocated RVP Expense: 24 25 601/603/701/703 2 57% 97 43% 26 Salaries 100.00% ERC \$689 26,102 \$26,791 495 194 0.00% 27 604/704 **Employee Benefits** 0.00% 0.00% ERC \$0 \$0 620/720 28 Materials and Supplies 0.00% 0.00% 0.00% ERC 20 \$n 29 650/750 Transportation Expenses 2.55% 97 45% 100 00% FRC S! 54 \$55 675/775 30 Miscellaneous Expenses 2.57% 97.43% 100.00% ERC 1,016 \$1,043 31 717 27,171 27,889 515 202 32 Water Service Corp. Allocated Regional Expenses 33 34 601/603/701/703 4.35% 95.65% 100.00% ERC \$453 9,963 \$10,416 325 128 35 604/704 **Employee Benefits** 0.00% 0.00% 0.00% ERC \$0 \$0 36 618/718 Chemicals 0.00% 0.00% 0.00% ERC 37 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 38 650/750 Transportation Expense 0.00% 0.00% 0.00% ERC 39 675/775 Miscellaneous Expenses 0.00% 0.00% 0.00% ERC 453 9,963 10,416 325 128 Water Service Corp. Allocated State Expenses 6.95% Depreciation Expenses 93.05% 100.00% ERC \$1,774 \$23,743 \$25.517 1.274 500 44 408 Taxes Other than Income 6.54% 93.46% 100.00% ERC \$1.299 \$18,565 \$19.863 933 366 45 414 Taxes Other than Income 6.54% 93.46% 100.00% ERC (\$13) (\$183) (\$196) (9) (4) 601/603/701/703 Salaries 6.54% 93.46% 100.00% ERC **(\$10)** (\$142)(\$152) (7) (3) 47 604/704 6.53% Employee Benefits 93.47% 100.00% ERC \$4 \$54 \$58 48 615/715 Purchased Power 9.10% 90.90% 100.00% ERC \$47 \$470 \$517 34 13 49 620/720 Materials and Supplies 6.40% 93.60% %00.001 ERC (\$91) (\$1,329) (\$1,419) (65) (26)50 631/731 Contractual Services - Engineering 0.00% 0.00% 0.00% ERC \$0 \$0 \$0 51 633/733 Contractual Services - Lega 0.00% 0.00% 0.00% ERC \$0 \$0 52 636/736 Contractual Services - Other 6.53% 93.47% 100.00% \$108 \$115 2 43 642/742 Rental of Equipment 0.00% 0.00% 0.00% ERC 02 02 Transportation Expense 54 650/750 6,54% 93.46% 100.00% \$2,536 \$36,254 \$38,790 1.822 714 55 666/766 Regulatory Commission Exp - Amon 6.54% 93.46% ERC 100.00% \$70 \$1,003 \$1.074 50 20 56 667/767 Reg. Commission Exp. - Other 6.54% 93.46% 100.00% ERC \$112 \$1,602 \$1.714 80 32 57 675/775 Miscellaneous Expenses 6.54% 93.46% 100.00% ERC \$885 \$13.538 249 58 92,799 6.621 \$99,420 1 865 Water Service Corp. Allocated Ul Expense: 62 Interest Expense 0.00% 0.00% 0.00% Unallocated Rate Base \$3,168,936 \$3,168,936 63 \$ 3,168,936 \$3,168,936

Utilities, Inc. of Florida

Schedule B-12

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Allocation of Expenses

Utilities, Inc. of Florida; Pasco County Company:

Docket No.: Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected []

Preparer: Erin Aquilinc

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

Pasco County Allocation Percentage

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----|-----------------------------------|--|-----------------|-------------------------|---------|-----------------------|-------------------|----------------------------|---|--------|-------|
| | | | | | | | | | onth Ending July 31, 2011 | | |
| | G/L | - | Utilities, Inc. | otion Percentages Other | | Description | Utilities, Inc. | Amounts Allocated Other | <u> </u> | | |
| ne | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 71.76% | 28.24 |
| 0. | No. | Description | Pasco County | Systems | Total | Method | Pasco County | Systems | Total | Water | Sewe |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca 403 | Depreciation Expense | 1.49% | 98.51% | 100.00% | ERC | \$3.843 | 253,528 | \$257.371 | 2.758 | 1 |
| | 408 | Taxes Other than Income | 1.48% | 98.52% | 100.00% | ERC | \$837 | 55,552 | \$56.389 | 601 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | , | \$0 | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | _ | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | _ | |
| | 427 | Interest Expense | 1.48% | 98.52% | 100.00% | ERC | (\$47) | (3,125) | (\$3,172) | (34) | |
| | 601/603/701/703 | Salaries | 1.85% | 98.15% | 100.00% | ERC | \$6,629 | 351,150 | \$357,778 | 4,756 | |
| | 604/704 | Employee Benefits | 1.49% | 98.51% | 100.00% | ERC | \$5,472 | 360,744 | \$366.216 | 3.927 | |
| | 620/720 | Materials and Supplies | 1.50% | 98.50% | 100.00% | ERC | \$1,277 | 84,052 | \$85,329 | 916 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | 04,032 | \$0 | 7.0 | |
| | 632/732 | Contractual Services - Engineering Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | \$436 | 28,940 | \$29,376 | 313 | |
| | 633/733 | Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | \$96 | 6,389 | \$6,485 | 69 | |
| | 636/736 | | 1.49% | | 100.00% | ERC | | | | | |
| | | Contractual Services - Other | | 98.51% | | | \$3,002 | 198,060 | \$201,062 | 2,154 | |
| | 641/741 | Rental of Building/Real Property | 1.48% | 98.52% | 100.00% | ERC | \$37 | 2,463 | \$2,500 | 27 | |
| | 650/750 | Transportation Expenses | 1.48% | 98.52% | 100.00% | ERC | £ 3 | 167 | \$169 | 2 | |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$2,752 | 182,601 | \$185,353 | 1,975 | |
| | 667/767 | Regulatory Commission Expenses - Other | 1.48% | 98.52% | 100.00% | ERC | \$2 | 109 | \$111 | 1 | |
| | 670/770 | Bad Debt Expense | 1.49% | 98.51% | 100.00% | ERC | \$12 | 763 | \$774 | 8 | |
| | 675/775 | Miscellaneous Expenses | 1.58% | 98.42% | 100.00% | ERC | \$1,019 | 63,582 | \$64,601 | 731 | |
| | | | | | | | \$25,369 | \$1,584,974 | \$1,610,343 | 18,204 | |
| | Water Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.56% | 97.44% | 100.00% | ERC | \$686 | 26,105 | \$26,791 | 492 | |
| | 604/704 | Employee Benefits | 2.56% | 97.44% | 100.00% | ERC | \$259 | 9,843 | \$10,102 | 186 | |
| | 620/720 | Materials and Supplies | 2.56% | 97.44% | 100,00% | ERC | \$5 | 197 | \$202 | 4 | |
| | 650/750 | Transportation Expenses | 2.56% | 97.44% | 100.00% | ERC | \$1 | 51 | \$ 52 | 1 | |
| | 675/775 | Miscellaneous Expenses | 2.56% | 97.44% | 100.00% | ERC | \$22 | 848 | \$870 | 16 | |
| | | · | | | | | \$ 973 | \$ 37,044 | \$ 38,017 | 698 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | * | | *************************************** | | |
| | 601/603/701/703 | O-I- I | 4.33% | 95.67% | 100.00% | ERC | \$451 | 9,965 | \$10,416 | 323 | |
| | | Salaries | | | | | | 9,965 | | 323 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 675/775 | Miscellaneous Expenses | 4.33% | 95.67% | 100,00% | ERC | \$216 | 4,784 | \$5,000 | 155 | |
| | Water Service Corp. Alloca | ted State Eveneses | | | | | \$ 667 | \$ 14,749 | \$ 15,416 | 479 | |
| | Water Service Corp. Attoca | ied State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 6.83% | 93.17% | 100.00% | ERC | \$2,281 | \$31,098 | \$33,379 | 1,636 | |
| | 408 | Taxes Other than Income | 6.52% | 93.48% | 100.00% | ERC | \$1,264 | \$18,124 | \$19,387 | 907 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | _ | |
| | 620/720 | Materials and Supplies | 6.52% | 93.48% | 100.00% | ERC | \$34 | \$485 | \$519 | 24 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 636/736 | Contractual Services - Other | 6,52% | 93.48% | 100.00% | ERC | \$90 | \$1,285 | \$1,375 | 64 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$1,283 | \$1,373 | - | |
| | 650/750 | Transportation Expense | 6.52% | 93.48% | 100.00% | ERC | \$2,310 | \$33,139 | \$35,449 | 1,658 | |
| | 666/766 | Regulatory Commission Exp - Amon | 6.52% | 93.48% | 100.00% | ERC | \$2,310 \$70 | \$33,139 \$1,004 | \$33,449 \$1,074 | 50 | |
| | 667/767 | | 0.00% | 0.00% | | ERC | | | | 30 | |
| | | Reg. Commission Exp Other | | | 0.00% | | \$0 | \$0 | \$0 | 200 | |
| | 675/775 | Miscellaneous Expenses | 6.52% | 93.48% | 100.00% | ERC | \$416 \$ 6,464 | \$5,970 \$ 91,104 | \$6,386 \$97,569 | 4,638 | |
| | | | | | | | · 0,404 | ÷ 21,104 | 421,003 | 7,026 | |
| | Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$ - | \$0 | _ | |
| | 741 | | 0.0078 | 3,0076 | 0.0070 | CHARLOSANCE MARC DASC | - Ju | \$ - | \$0 | | |

Utilities, Inc. of Florida; Pasco County Company:

Docket No :

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected []

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.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocatio

Preparer: Erin Aquitino

Schedule B-12 Page 8 of 13

Utilities, Inc. of Florida Pasco County Allocation Percentage

percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewe (3) (4) (5) Historical Month Ending August 31, 2011 Allocation Percentages Amounts Allocated Description Utilities, Inc G/L Utilities, Inc. Other 71.89% 28.11% Acct. of Florida Companies/ of Allocation of Florida Companies/ Method Pasco County Total Water Sewer No Pasco County Systems Total Systems Water Service Corp. Allocated Expenses 2,777 1,086 100 00% FRC \$3.862 253,569 \$257,431 1.50% 98 50% 403 Depreciation Expense 240 98.51% 100.00% ERC \$853 56,369 \$57,222 613 408 Taxes Other than Income 1.49% 0.00% ERC \$0 \$0 4101 Def Income Taxes - Federa 0.00% 0.00% 0.00% 0.00% ERC \$0 410.11 Def Income Taxes - State 0.00% \$0 \$0 419 Interest and Dividend Incom 0.00% 0.00% 0.00% ERC \$0 420 Allowance for Funds Used During Construction 0.00% 0.00% 0.00% FRC (3,999)(\$4,059) (44) (17) 100 00% FRC (\$61) 427 Interest Expense 1 49% 98 51% 100.00% 400,918 \$408,399 5,378 2,103 601/603/701/703 Salaries 1.83% 98.17% ERC \$7,481 \$558,799 5,992 2,343 100.00% ERC \$8,335 550,463 604/704 **Employee Benefits** 1 49% 98 51% ERC \$997 65.629 \$66.626 716 280 11 620/720 Materials and Supplies 1.50% 98 50% 100 00% \$820 12 631/731 Contractual Services - Engineering 1.49% 98 51% 100 00% FRC \$12 808 431 39 577 \$40.176 168 13 632/732 Contractual Services - Accounting 1.49% 98 51% 100 00% FRC \$199 \$107 \$7 197 30 633/733 Contractual Services - Lega 1.49% 98 51% 100 00% FRC 7 090 77 \$2 573 163 020 \$165 594 1,850 723 100 00% FRC 15 636/736 Contractual Services - Other 1.55% 98 45% 2.456 \$2,493 27 10 16 641/741 Rental of Building/Real Property 1 49% 98.51% 100 00% ERC \$37 17 650/750 Transportation Expenses 1 49% 98 51% 100 00% FRC \$36 2.352 \$2,388 26 10 \$192,335 18 659/759 Other Insurance 1.49% 98 51% 100 00% FRC \$2.868 189.466 2.062 806 19 667/767 Regulatory Commission Expenses - Other 1.49% 98.51% 100.00% FRC (\$11) (756)(\$767) (8) (3) 20 670/770 Bad Debt Expense 1,49% 98.51% 100 00% FRC \$7 462 \$469 141 874 \$144.047 \$2,173 1 562 21 675/775 Miscellaneous Expenses 1.51% 98,49% 100.00% ERC \$1.869.300 \$1,899,169 21,472 8,397 22 \$29.869 23 Water Service Corp. Allocated RVP Expense: 24 25 2.56% 97.44% 100.00% ERC \$685 26,106 \$26.791 493 193 26 601/603/701/703 Salaries 27 604/704 Employee Benefits 2.56% 97.44% 100.00% ERC \$26 1,001 \$1,027 19 620/720 Materials and Supplies 2.56% 97.44% 100.00% ERC \$2 72 \$74 28 2.56% 97,44% 100.00% ERC \$1 \$47 29 650/750 Transportation Expenses 97.45% 100.00% ERC 461 \$474 675/775 Miscellaneous Expenses 2.55% 30 31 727 27,685 28,412 522 204 32 Water Service Corp. Allocated Regional Expenses 33 601/603/701/703 4.32% 95,68% 100.00% ERC \$450 9,965 \$10,416 324 127 34 Salaries 0.00% 0.00% ERC \$0 \$0 35 604/704 Employee Benefit 0.00% 0.00% 0.00% 0.00% ERC 618/718 36 Chemicals 128 \$134 37 4.32% 95.68% 100.00% ERC 620/720 Materials and Supplies 100.00% ERC \$112 2,474 \$2,586 31 38 650/750 4.32% 95.68% Transportation Expense 95.68% 100.00% ERC \$14,010 436 170 39 675/775 Miscellaneous Expenses 4.32% 25,971 27,145 330 40 Water Service Corp. Allocated State Expenses 42 \$24,382 \$26,194 1.302 509 43 403 Depreciation Expenses 6.92% 93.08% 100.00% ERC \$1.812 93 49% 100 00% \$1,304 \$18,726 \$20.031 938 367 44 408 Taxes Other than Income 6.51% ERC (\$387) (\$5,563) (\$5.950) (279)(109)45 414 Taxes Other than Income 6 51% 93 49% 100 00% FRC 601/603/701/703 Salaries 0.00% 0.00% 0.00% FRC \$0 \$0 93 49% 100 00% FRC \$4 \$53 \$56 47 604/704 Employee Benefits 6 51% 0.00% FRC \$0 48 615/715 Purchased Power 0.00% 0.00% \$0 \$0 22 92.81% 100.00% ERC \$31 \$399 \$430 49 620/720 Materials and Supplies 7.19% 0.00% ERC 50 631/731 Contractual Services - Engineering 0.00% 0.00% \$0 \$0 \$0 \$0 51 633/733 Contractual Services - Lega 0.00% 0.00% 0.00% ERC \$3,285 154 100.00% FRC \$214 \$3.071 52 636/736 Contractual Services - Other 651% 93 49% 0.00% 0.00% ERC. \$0 53 642/742 Rental of Equipment 0.00% \$0 93 49% 100 00% FRC \$2,793 \$40.103 \$42,897 2,008 785 54 650/750 Transportation Expense 6 51% 100.00% ERC \$70 \$1,004 \$1,074 50 20 6.51% 93.49% 55 666/766 Regulatory Commission Exp - Amor 667/767 93.49% 100.00% ERC \$5 2 Reg. Commission Exp. - Other 6.51% \$79 \$84 \$7,889 675/775 93.49% 100.00% ERC \$7.375 57 Miscellaneous Expenses 6.51% \$514 6,359 89.629 \$95,989 Water Service Corp. Allocated UI Expense: 62 0.00% 0.00% 0.00% Unallocated Rate Base 427 Interest Expense

Utilities, Inc. of Florida; Pasco County Company:

Docket No.

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Schedule B-12 Page 9 of 13

Preparer: Erin Aquilino

Utilities, Inc. of Florida Pasco County

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

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 Percentage percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewe (6) (3) (4) (5) (7) Historical Month Ending September 30, 2011 Amounts Allocated Allocation Percentages G/L Utilities, Inc. Description Utilities, Inc. Other 28.12% of Florida 71.88% Line Acct of Florida Companies of Allocation Companies/ Method Total Water Total Pasco County Systems Sewer No. Nο Description Pasco County Systems Water Service Corp. Allocated Expenses \$255,978 2,756 1,078 1.50% 98.50% 100.00% ERC \$3,835 252,143 403 Depreciation Expense 232 408 Taxes Other than Income 1.49% 98.51% 100.00% ERC \$826 54,635 \$55,461 594 \$0 0.00% ERC 0.00% 0.00% 4101 Def Income Taxes - Federa 0.00% 0.00% 0.00% ERC 410.11 Def Income Taxes - State \$0 419 Interest and Dividend Income 0.00% 0.00% 0.00% ERC (\$10) (0) (0) 100 00% ERC (\$0) (10) 420 Allowance for Funds Used During Construction 1.51% 98 49% 139 03% FRC \$1 248 (\$3,197)897 351 100 00% (4.444) 427 Interest Expense -39 03% 100.00% \$7,381 398,755 \$406,136 5,305 2,075 601/603/701/703 Salaries 1.82% 98.18% ERC 100.00% ERC \$9.587 634.273 \$643,860 6.891 2,696 604/704 Employee Benefits 1.49% 98.51% 100 00% ERC \$1,031 67,530 \$68.560 741 290 620/720 Materials and Supplies 1.50% 98 50% 12 631/731 Contractual Services - Engineering 0.00% 0.00% 0.00% FRC \$0 39,578 \$40.176 430 168 13 632/732 Contractual Services - Accounting 1.49% 98 51% 100 00% FRC \$598 98 51% 100 00% FRC \$102 \$6,822 73 14 633/733 Contractual Services - Lega 1 49% 6 721 29 143 997 \$146 203 1 586 98 49% 100 00% FRC \$2,206 620 15 636/736 Contractual Services - Other 1.51% \$37 \$2,493 27 10 16 641/741 Rental of Building/Real Property 1.49% 98 51% 100.00% ERC 2.456 17 650/750 Transportation Expenses 0.00% 0.00% 0.00% FRC 92 \$0 \$179.260 659/759 Other Insurance 1.49% 98 51% 100 00% FRC \$2 669 176,591 1.919 751 19 667/767 Regulatory Commission Expenses - Other 1.49% 98.51% 100 00% FRC \$20 1.349 \$1,370 15 20 670/770 Bad Debt Expense 1.49% 98 51% 100 00% FRC \$7 445 \$451 2 \$2 374 146 337 \$148 711 21 675/775 Miscellaneous Expenses 1.60% 98 40% 100 00% FRC 1 706 668 \$31,920 \$1,920,355 \$1,952,275 22,944 8.976 22 Water Service Corp. Allocated RVP Expenses 601/603/701/703 2.55% 97.45% 100.00% ERC \$684 26,107 \$26,791 492 192 Salaries 604/704 Employee Benefits 0.00% 0.00% 0.00% ERC \$0 \$0 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC €0 \$0 650/750 2.54% 97,46% 100.00% ERC \$1 43 \$44 Transportation Expenses 675/775 2.55% 97.45% 100.00% ERC \$3,208 Miscellaneous Expenses 3,126 31 767 29,276 30,043 551 216 32 Water Service Corp. Allocated Regional Expenses 33 601/603/701/703 4.32% 95.68% 100.00% ERC \$450 9,966 \$10,416 323 126 34 Salaries \$0 0.00% 0.00% 0.00% ERC 35 604/704 Employee Benefits 0.00% 0.00% 0.00% ERC 618/718 Chemicals 36 37 620/720 Materials and Supplies 0.00% 0.00% 0.00% ERC \$0 0.00% 0.00% ERC 650/750 Transportation Expense 0.00% 4.32% 95.68% 100.00% ERC 109 675/775 Miscellaneous Expenses 838 18,578 19,416 236 Water Service Corp. Allocated State Expenses 100.00% \$22,342 \$24,008 1.197 403 Depreciation Expenses 6.94% 93.06% ERC \$1,666 468 93.50% 100.00% Taxes Other than Income 6.50% ERC \$1,266 \$18,229 \$19,495 910 356 408 0.00% 0.00% 0.00% ERC \$0 45 414 Taxes Other than Income \$0 601/603/701/703 (22) 93.50% 100 00% (\$1.117) (\$1.194) (56) Salaries 6 50% ERC (\$78) 93 51% 100 00% 47 Employee Benefits 6 49% ERC 82 \$130 604/704 \$122 2 48 615/715 0.00% 0.00% 0.00% FRC \$0 02 Purchased Power 100.00% 25 10 49 Materials and Supplies 6.49% 93.51% ERC \$35 \$504 \$539 620/720 50 0.00% 0.00% 0.00% ERC \$0 631/731 Contractual Services - Engineering \$0 ERC \$0 \$0 51 633/733 Contractual Services - Lega. 0.00% 0.00% 0.00% 100.00% (\$13) **(i)** 6.43% 93.57% ERC (\$1) (\$13) (0) 52 636/736 Contractual Services - Other 0.00% 642/742 0.00% 0.00% ERC \$0 \$0 53 Rental of Equipment 6.50% 93.50% 100.00% FRC \$2.156 \$31,037 \$33,193 1,550 606 54 650/750 Transportation Expense 6.49% 93.51% 100.00% 20 55 666/766 ERC \$70 \$1,004 \$1,074 50 Regulatory Commission Exp - Amor 667/767 0.00% 0.00% ERC \$0 56 Reg. Commission Exp. - Other 0.00% \$0 57 675/775 93.51% 100 00% ERC Miscellaneous Expenses 6.49% \$434 \$6,245 \$6,679 122 58 5.556 78.354 \$83,910 3.994 1.562 60 Water Service Corp. Allocated UI Expense: 62 0.00% 0.00% 0.00% Unallocated Rate Base \$3,218,897 Interest Expense

\$ 3,218,897

\$3,218,897

Company: Utilities, Inc. of Florida; Pasco County

Docket No.:

Schedule Year Ended: December 31, 201)

Interim [] Final [x]

Historical [x] Projected []

G/L

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

Schedule B-12

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Preparer: Erin Aquilinc

| | | | Utilities, Inc. o Pasco Co Allocation Pe | unty |
|----------------|------------------------|-----------------------|--|--------|
| | (6) | (7) | (8) | |
| | Historical Month | Ending October 31, 20 | 11 | |
| | Amounts Allocated | | | |
| | Other | | | |
| | Companies/ | | 71.82% | 28.18% |
| | Systems | Total | Water | Sewer |
| | | | | |
| .844 | 252,987 | \$256,831 | 2,761 | 1.083 |
| \$219 | 14,470 | \$14,688 | 157 | 62 |
| \$0 | 14,470 | \$14,088 | 157 | 02 |
| \$0 | • | \$0 | • | • |
| \$0 \$0 | - | \$0 | • | • |
| (\$0) | (10) | (\$10) | (0) | (0) |
| (\$22) | (1,428) | (\$1,450) | (15) | (6) |
| (322) | 397,988 | \$405,339 | 5,280 | 2,071 |
| ,687 | 397,988 | \$312,035 | 3,367 | 1,321 |
| \$958 | 63,127 | \$64,085 | 688 | 270 |
| \$0 \$0 | 03,127 | \$64,083 \$0 | 000 | 2/0 |
| | 39,579 | \$40,176 | 429 | 168 |
| \$598 \$196 | 12,977 | \$13,173 | 141 | 55 |
| ,532 | 161,362 | \$163,894 | 1,818 | 713 |
| \$37 | 2,456 | \$2,493 | 27 | 10 |
| \$0 | 2,436 | \$2,493 \$26 | 0 | 0 |
| | | | 2,174 | 853 |
| ,027 \$0 | 200,428 | \$203,454 \$0 | 2,174 | 633 |
| \$56 | 3,691 | \$3,746 | 40 | 16 |
| 104 | | \$138,562 | 1,511 | 593 |
| ,587 | 136,458 \$1,591,457 | \$1,617,044 | 18,377 | 7,209 |
| ,567 | \$1,591,457 | \$1,017,044 | 10,577 | 7,207 |
| \$683 | 26,108 | \$26,7 91 | 490 | 192 |
| \$0 | | \$0 | - | • |
| \$0 | | \$0 | - | - |
| \$1 | 53 | \$54 | 1 | 0 |
| \$45 | 1,738 | \$1,783 | 33 | 13 |
| 729 | \$ 27,899 | \$ 28,628 | 524 | 206 |
| \$448 | 9.968 | \$10,416 | 322 | 126 |
| \$0 | 7,700 | \$10,416 | 344 | 120 |
| \$0 \$0 | • | \$0 \$0 | • | • |
| \$0 \$0 | • | \$0 \$0 | - | • |
| \$105) | (2,331) | (\$2,436) | (75) | (30) |
| .419) | (31,581) | (\$33,000) | (1,019) | (400) |
| ,076) | \$ (23,944) | \$ (25,020) | (773) | (303) |
| ,570, | J (23,244) | Ţ (25,020) | (1.5) | (303) |
| ,667 | \$22,442 | \$24,109 | 1,197 | 470 |
| ,625 | \$23,470 | \$25,095 | 1,167 | 458 |
| \$259) | (\$3,741) | (\$4,000) | (186) | (73) |
| \$218) | (\$3,149) | (\$3,367) | (157) | (61) |
| \$19 | \$281 | \$300 | 14 | 5 |
| \$0 | \$0 | \$0 | _ | |

| Acct. No. | | | | | | | | | | |
|---|--|---|--|---|---|--|--|--|---|------|
| | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | TI | 71.82% | 28.1 |
| | Description | Pasco County | Systems | Total | Method | Pasco County | Systems | Total | Water | Se |
| Water Camilla Cam Alban | | | | | | | | | | |
| Water Service Corp. Alloc 403 | Depreciation Expense | 1.50% | 98.50% | 100.00% | ERC | \$3,844 | 252,987 | \$256,831 | 2,761 | |
| 408 | Taxes Other than Income | 1.49% | 98.51% | 100.00% | ERC | \$219 | 14,470 | \$14,688 | 157 | |
| | | 0.00% | 0.00% | 0.00% | ERC | \$0 | 14,470 | \$0 | 137 | |
| 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | • | \$0 \$0 | • | |
| 410.11 | Def Income Taxes - State | | | | | \$0 \$0 | - | \$0 | • | |
| 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | | - | | • | |
| 420 | Allowance for Funds Used During Construction | 1.51% | 98.49% | 100.00% | ERC | (\$0) | (10) | (\$10) | (0) | |
| 427 | Interest Expense | 1.49% | 98.51% | 100.00% | ERC | (\$22) | (1,428) | (\$1,450) | (15) | |
| 601/603/701/703 | Salaries | 1.81% | 98.19% | 100,00% | ERC | \$7,351 | 397,988 | \$405,339 | 5,280 | |
| 604/704 | Employee Benefits | 1.50% | 98.50% | 100.00% | ERC | \$4,687 | 307,348 | \$312,035 | 3,367 | |
| 620/720 | Materials and Supplies | 1.50% | 98.50% | 100.00% | ERC | \$958 | 63,127 | \$64,085 | 688 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| 632/732 | Contractual Services - Accounting | 1.49% | 98.51% | 100.00% | ERC | \$598 | 39,579 | \$40,176 | 429 | |
| 633/733 | Contractual Services - Lega | 1.49% | 98.51% | 100.00% | ERC | \$196 | 12,977 | \$13,173 | 141 | |
| 636/736 | Contractual Services - Other | 1.54% | 98.46% | 100.00% | ERC | \$2,532 | 161,362 | \$163,894 | 1,818 | |
| 641/741 | Rental of Building/Real Property | 1.49% | 98.51% | 100,00% | ERC | \$37 | 2,456 | \$2,493 | 27 | |
| 650/750 | Transportation Expenses | 1.43% | 98,57% | 100,00% | ERC | \$0 | 26 | \$26 | 0 | |
| 659/759 | Other Insurance | 1.49% | 98.51% | 100.00% | ERC | \$3,027 | 200,428 | \$203,454 | 2,174 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | 200,120 | \$0 | -, | |
| 670/770 | Bad Debt Expense | 1,49% | 98.51% | 100.00% | ERC | \$56 | 3,691 | \$3,746 | 40 | |
| | | 1.52% | 98.48% | 100.00% | ERC | \$2,104 | 136,458 | \$138,562 | 1,511 | |
| 675/775 | Miscellaneous Expenses | 1.32% | 90,4076 | 100,0076 | ERC | \$25,587 | \$1,591,457 | \$1,617,044 | 18,377 | |
| | | | | | | \$23,387 | \$1,391,437 | \$1,017,044 | 10,377 | _ |
| | | | | | | | | | | |
| Water Service Corp. Alloc | ated RVP Expense: | | | | | | | | | |
| 501 (500 (501 500) | | 2.55% | 97.45% | 100.00% | ERC | \$683 | 26,108 | \$26,791 | 490 | |
| 601/603/701/703 | Salaries | | | | | | 20,108 | | 490 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | Transportation Expenses | 2.56% | 97.44% | 100.00% | ERC | \$1 | 53 | \$54 | 1 | |
| 650/750 | | | | | | | | | | |
| 650/750 675/775 Water Service Corp. Alloc | Miscellaneous Expenses | 2.55% | 97.45% | 100.00% | ERC | \$ 545 \$ 729 | 1,738 \$ 27,899 | \$1,783 \$ 28,628 | 33 524 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 | Miscellaneous Expenses ated Regional Expenses Salaries | 2.55% 4.30% | 97.45% 95.70% | 100.00% | ERC ERC | \$ 729 \$448 | | \$ 28,628 | | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits | 2.55% 4.30% 0.00% | 97.45% 95.70% 0.00% | 100.00% 100.00% 0.00% | ERC ERC ERC | \$ 729 \$448 \$0 | \$ 27,899 | \$ 28,628 \$10,416 \$0 | 524 | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 | Miscellaneous Expenses sted Regional Expenses Salaries Employee Benefits Chemicals | 2.55% 4.30% 0.00% 0.00% | 97.45% 95.70% 0.00% 0.00% | 100.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 | \$ 27,899 | \$ 28,628 \$10,416 \$0 \$0 | 524 | |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies | 2.55% 4.30% 0.00% 0.00% 0.00% | 97.45% 95.70% 0.00% 0.00% | 100.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 | 9,968 | \$ 28,628 \$10,416 \$0 \$0 \$0 | 322 - - | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 620/720 650/750 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefitt Chemicals Materials and Supplies Transportation Expense | 2.55% 4.30% 0.00% 0.00% 4.30% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% | 100.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 (\$105) | \$ 27,899 9,968 (2,331) | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) | 322 - - - (75) | |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies | 2.55% 4.30% 0.00% 0.00% 0.00% | 97.45% 95.70% 0.00% 0.00% | 100.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 (\$105) (\$149) | \$ 27,899 9,968 | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) | 322 - - (75) (1,019) | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 620/720 650/750 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefitt Chemicals Materials and Supplies Transportation Expense | 2.55% 4.30% 0.00% 0.00% 4.30% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% | 100.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 (\$105) | \$ 27,899 9,968 (2,331) | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) | 322 - - - (75) | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 620/720 650/750 | Miscellaneous Expenses stated Regional Expenses Sataries Employee Benefit: Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses | 2.55% 4.30% 0.00% 0.00% 4.30% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% | 100.00% 100.00% 0.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 (\$105) (\$149) | \$ 27,899 9,968 | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) | 322 - - (75) (1,019) | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc | Miscellaneous Expenses sted Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses | 2.55% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$50 \$6 \$6 \$(\$105) \$(\$1,419) \$ (1,076) | 9,968 (2,331) (31,581) \$ (23,944) | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) \$ (25,020) | 322 - - (75) (1,019) (773) | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allos | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses | 2.55% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 4.30% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% 95.70% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$50 \$0 \$0 \$0 \$105 \$(\$1,419) \$\$ (1,076) | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$ 22,442 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436) \$33,000 \$ (25,020) \$24,109 | 322 - - (75) (1,019) (773) | |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allox 403 408 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Excenses Depreciation Expenses Taxes Other than Income | 2.55% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.92% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 95.70% 93.08% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$50 \$(\$1,419) \$ (1,076) \$1,667 \$1,625 | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$22,442 \$23,470 | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) \$ (25,020) \$24,109 \$25,095 | 322 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 414 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefit: Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.92% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.32% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$50 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$1,667 \$1,625 \$(\$259) | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ 22,442 \$ 23,470 (33,741) | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) \$ (25,020) \$24,109 \$25,095 (\$4,000) | 524 322 - (75) (1,019) (773) 1,197 1,167 (186) | |
| 675/775 Water Service Corp. Allos 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allos 403 408 414 601/603/701/703 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries | 2.55% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 4.30% 6.92% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$50 \$0 \$0 \$0 \$50 \$51,419 \$ (1,076) \$1,625 \$(\$259) \$(\$218) | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$22,442 \$23,470 (33,741) (33,149) | \$ 28,628 \$10,416 \$0 \$0 \$0 \$(\$2,436) \$33,000 \$ (25,020) \$24,109 \$25,095 \$(\$4,000) \$(\$3,367) | 322 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 408 414 601/603/701/703 604/704 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.52% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.53% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$\$1,667 \$1,625 \$(\$259) \$(\$218) \$\$19 | \$ 27,899 9,968 | \$ 28,628 \$10,416 \$0 \$0 \$0 (\$2,436) (\$33,000) \$ (25,020) \$24,109 \$25,095 (\$4,000) (\$3,367) \$300 | 524 322 - (75) (1,019) (773) 1,197 1,167 (186) | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 4144 601/603/701/703 604/704 615/715 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.92% 6.48% 6.48% 6.48% 6.47% 0.00% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.53% 0.00% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$50 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$1,667 \$1,625 \$(\$259) \$(\$218) \$19 | \$ 27,899 9,968 - (2,331) (31,581) 5 (23,944) \$22,470 (\$3,741) (\$3,149) \$281 \$0 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436) \$33,000) \$ (25,020) \$24,109 \$25,095 \$4,000) \$3,367) \$300 \$0 | 322 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 408 414 601/603/701/703 604/704 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.52% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$239) \$(\$218) \$19 \$50 \$333 | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$22,442 \$22,470 (\$3,741) \$3,149) \$281 \$0 \$480 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$(\$2,436) \$33,000) \$ (25,020) \$24,109 \$25,095 \$(\$4,000) \$3,367) \$300 \$0 \$513 | 322 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 4144 601/603/701/703 604/704 615/715 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.92% 6.48% 6.48% 6.48% 6.47% 0.00% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.53% 0.00% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$50 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$1,667 \$1,625 \$(\$259) \$(\$218) \$19 | \$ 27,899 9,968 - (2,331) (31,581) 5 (23,944) \$22,470 (\$3,741) (\$3,149) \$281 \$0 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436) \$33,000) \$ (25,020) \$24,109 \$25,095 \$4,000) \$3,367) \$300 \$0 | 524 322 - (75) (1,019) (773) 1,197 1,167 (186) (157) 14 - 24 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 414 601/603/701/703 604/704 615/715 620/720 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Materials and Supplies | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.52% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$239) \$(\$218) \$19 \$50 \$333 | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$22,442 \$22,470 (\$3,741) \$3,149) \$281 \$0 \$480 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$(\$2,436) \$33,000) \$ (25,020) \$24,109 \$25,095 \$(\$4,000) \$3,367) \$300 \$0 \$513 | 322 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 403 404 601/603/701/703 604/704 615/715 620/720 631/731 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefit: Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefit Purchased Powet Materials and Supplies Contractual Services - Engineering | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.48% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 6.48% 6.49% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.82% 93.52% 93.52% 93.52% 93.52% 93.52% 90.00% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$259 \$2299 \$2218 \$19 \$0 \$33 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ 22,442 \$ 23,470 (53,741) (53,149) \$ 281 \$ 0 \$ 480 \$ 50 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$0 \$2,436 \$33,000 \$ (25,020) \$24,109 \$25,025 \$4,000 \$3,367 \$300 \$0 \$13 \$13 | 524 322 - (75) (1,019) (773) 1,197 1,167 (186) (157) 14 - 24 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/376 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.48% 0.00% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$239) \$2180 \$19 \$50 \$33 \$50 \$375 \$(\$43) | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$22,442 \$23,470 (53,741) (53,149) \$281 \$0 \$480 \$0 \$5,414 (\$623) | \$ 28,628 \$10,416 \$0 \$0 \$0 \$(\$2,436) \$33,000) \$ (25,020) \$24,109 \$25,095 \$(\$4,000) \$33,367) \$300 \$50 \$513 \$50 \$513 | 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 269 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 4144 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefit: Chemicals Materials and Supplies Transportation Expenses Miscellaneous Expenses ated State Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefit: Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.92% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$50 \$50 \$50 \$(\$105) \$(\$1,419) \$ (1,076) \$1,667 \$1,625 \$(\$259) \$(\$229) \$51 \$51 \$51 \$51 \$51 \$51 \$52 \$533 \$50 \$5375 \$5375 \$533 \$50 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ (23,944) \$ (23,470 (\$3,741) (\$2,470 (\$3,149) \$ 281 \$ 0 \$ 480 \$ 0 \$ 50 \$ 50 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436) \$33,000) \$ (25,020) \$25,020 \$24,109 \$25,095 \$4,000) \$3,367) \$300 \$513 \$0 \$55,789 \$6666) | 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 269 (31) | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expenses | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 0.00% 6.48% 0.00% 6.48% 0.00% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 0.00% 93.52% 0.00% 93.52% 0.00% 93.52% 0.00% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$0 \$0 \$0 \$0 \$100 \$(\$105) \$(\$1,419) \$ (1,076) \$1,667 \$1,625 \$(\$259) \$2180 \$19 \$0 \$33 \$50 \$375 \$375 \$430 \$50 \$52,487 | \$ 27,899 9,968 (2,331) (31,581) \$ (23,944) \$ 22,442 \$ 22,470 (33,741) (33,741) (53,741) (50,3741) \$ 281 \$ 50 \$ 50 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436 \$33,000 \$ (25,020) \$24,109 \$25,095 (\$4,000) \$3,367 \$300 \$0 \$513 \$0 \$5,789 \$6666 \$0 \$33,395 | 322 - (75) (1,019) (773) 1,197 1,167 (186) (157) 14 - 24 - 269 (31) 1,786 | |
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| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allox 408 414 601/603/701/703 604/704 615/715 620/720 631/731 636/736 642/742 650/750 666/766 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Excenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Taxes Other than Income Contractal Services - Engineering Contractal Services - Engineering Contractal Services - Chel Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 0.00% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 0.00% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$50 \$50 \$51,619 \$\$ (1,076) \$\$1,667 \$\$1,625 \$(\$259) \$\$2,185 \$\$19 \$\$50 \$\$233 \$\$50 \$\$2,487 \$\$70 \$\$277 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ 22,442 \$ 23,470 (33,741) (33,149) \$ 281 \$ 0 \$ 5480 \$ 0 \$ 55,414 (\$ 623) \$ 0 \$ 35,599 \$ 1,004 \$ 5,883 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436 \$33,000 \$ (25,020) \$ 24,109 \$25,095 \$44,000 \$33,367 \$300 \$0 \$513 \$0 \$513 \$0 \$513 \$50 \$51,789 \$666 \$50 \$51,074 \$410 | 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 269 (31) 1,786 50 | |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 403 404 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expenses Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Lega Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor | 2.53% 4.30% 0.00% 0.00% 0.00% 4.30% 4.30% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.82% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$259) \$2188 \$19 \$0 \$2337 \$50 \$2375 \$51,625 \$2487 \$570 \$277 \$772 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ (23,944) \$ (23,944) \$ (33,741) (33,149) \$ (38,149) \$ (38, | \$ 28,628 \$10,416 \$0 \$0 \$0 \$0 \$2,435 \$33,000 \$ (25,020) \$24,109 \$25,095 \$44,000 \$3,367 \$300 \$513 \$0 \$51,789 \$6666 \$0 \$38,395 \$1,074 \$410 \$11,164 | 524 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 - 269 (31) - 1,786 50 19 | |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allox 408 414 601/603/701/703 604/704 615/715 620/720 631/731 636/736 642/742 650/750 666/766 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Excenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Taxes Other than Income Contractal Services - Engineering Contractal Services - Engineering Contractal Services - Chel Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 0.00% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.08% 93.52% 93.52% 93.52% 93.52% 0.00% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$50 \$50 \$51,619 \$\$ (1,076) \$\$1,667 \$\$1,625 \$(\$259) \$\$2,185 \$\$19 \$\$50 \$\$233 \$\$50 \$\$2,487 \$\$70 \$\$277 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ 22,442 \$ 23,470 (33,741) (33,149) \$ 281 \$ 0 \$ 5480 \$ 0 \$ 55,414 (\$ 623) \$ 0 \$ 35,599 \$ 1,004 \$ 5,883 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436 \$33,000 \$ (25,020) \$ 24,109 \$25,095 \$44,000 \$33,367 \$300 \$0 \$513 \$0 \$513 \$0 \$513 \$50 \$51,789 \$666 \$50 \$51,074 \$410 | 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 269 (31) 1,786 50 | |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allox 408 414 601/603/701/703 604/704 615/715 620/720 631/731 636/736 642/742 650/750 666/766 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Inga Contractual Services - Other Rental of Equipment Transportation Expenses Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 0.00% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.85% 93.52% 93.52% 93.52% 93.52% 0.00% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$259) \$2188 \$19 \$0 \$2337 \$50 \$2375 \$51,625 \$2487 \$570 \$277 \$772 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ (23,944) \$ (23,944) \$ (33,741) (33,149) \$ (38,149) \$ (38, | \$ 28,628 \$10,416 \$0 \$0 \$0 \$0 \$2,435 \$33,000 \$ (25,020) \$24,109 \$25,095 \$44,000 \$3,367 \$300 \$513 \$0 \$51,789 \$6666 \$0 \$38,395 \$1,074 \$410 \$11,164 | 524 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 - 269 (31) - 1,786 50 19 | _ |
| 675/775 Water Service Corp. Allox 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Allox 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 675/775 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Excenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Lega Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 6.48% 6.49% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 95.70% 93.82% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$ 729 \$448 \$50 \$50 \$50 \$50 \$50 \$5105) \$(\$\$1,419) \$ (1,076) \$1,667 \$1,625 \$1,625 \$2,259 \$229 \$52,487 \$70 \$723 \$6,506 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ (23,944) \$ (23,3470 (\$3,741) (\$3,149) \$ (\$21 \$ (\$623) \$ (\$623 | \$ 28,628 \$10,416 \$0 \$0 \$0 \$2,436 \$33,000 \$ (25,020) \$ 25,020 \$ 24,109 \$ 25,095 \$ (\$4,000) \$ 33,367 \$ 300 \$ 50 \$ 513 \$ 50 \$ 55,789 \$ (\$660) \$ 38,395 \$ 1,074 \$ 410 \$ 511,164 \$ 598,815 | 524 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 - 269 (31) - 1,786 50 19 | _ |
| 675/775 Water Service Corp. Alloc 601/603/701/703 604/704 618/718 620/720 650/750 675/775 Water Service Corp. Alloc 403 408 414 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/66 667/66 | Miscellaneous Expenses ated Regional Expenses Salaries Employee Benefits Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses ated State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefit Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Inga Contractual Services - Other Rental of Equipment Transportation Expenses Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 2.53% 4.30% 0.00% 0.00% 4.30% 4.30% 4.30% 6.48% 6.48% 6.48% 6.47% 0.00% 6.48% 0.00% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% 6.48% | 97.45% 95.70% 0.00% 0.00% 95.70% 95.70% 93.85% 93.52% 93.52% 93.52% 93.52% 0.00% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% 93.52% | 100.00% 100.00% 0.00% 0.00% 100.00% | ERC | \$ 729 \$448 \$50 \$0 \$0 \$0 \$(\$105) \$(\$1,419) \$ (1,076) \$21,667 \$1,625 \$(\$259) \$2188 \$19 \$0 \$2337 \$50 \$2375 \$51,625 \$2487 \$570 \$277 \$772 | \$ 27,899 9,968 - (2,331) (31,581) \$ (23,944) \$ (23,944) \$ (23,944) \$ (33,741) (33,149) \$ (38,149) \$ (38, | \$ 28,628 \$10,416 \$0 \$0 \$0 \$0 \$2,435 \$33,000 \$ (25,020) \$24,109 \$25,095 \$44,000 \$3,367 \$300 \$513 \$0 \$51,789 \$6666 \$0 \$38,395 \$1,074 \$410 \$11,164 | 524 322 (75) (1,019) (773) 1,197 1,167 (186) (157) 14 24 - 269 (31) - 1,786 50 19 | |

Allocation Percentages Other

(5)

Utilities, Inc.

Description

Utilities, Inc. of Florida; Pasco County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

Schedule B-12 Page 11 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pasco County

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

Allocation Percentage (7) (8) (5) (6) (3) (4) Historical Month Ending November 30, 2011 Allocation De

| | | | Alloc | ation Percentages | | | | Amounts Allocated | | | |
|----------|----------------------------|--|-----------------|-------------------|----------|-----------------------|---------------------|---------------------|-----------------------|----------------|------------|
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ine | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 71.79% | 28.21% |
| O. | No. | Description | Pasco County | Systems | Total | Method | Pasco County | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Alloca | ated Expenses | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 1.49% | 98.51% | 100,00% | ERC | \$3,834 | 252,598 | \$256,432 | 2,752 | 1,081 |
| 3 | 408 | Taxes Other than Income | 1.49% | 98.51% | 100.00% | ERC | \$53 | 3,503 | \$3,556 | 38 | 15 |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | _ |
| 6 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | - |
| 7 | 420 | Allowance for Funds Used During Construction | 1.49% | 98,51% | 100.00% | ERC | (\$0) | (26) | (\$26) | (0) | (0) |
| 8 | 427 | Interest Expense | 1.49% | 98.51% | 100.00% | ERC | (\$34) | (2,273) | (\$2,308) | (25) | (10) |
| 9 | 601/603/701/703 | Salaries | 1.82% | 98.18% | 100.00% | ERC | \$7,430 | 400,002 | \$407,432 | 5,334 | 2,096 |
| 0 | 604/704 | Employee Benefits | 1.49% | 98.51% | 100.00% | ERC | \$4,747 | 314,655 | \$319,401 | 3,408 | 1,339 |
| 11 | 620/720 | Materials and Supplies | 1.50% | 98,50% | 100.00% | ERC | \$1,094 | 71,746 | \$72,841 | 786 | 309 |
| 12 | 631/731 | Contractual Services - Engineering | 1.49% | 98.51% | 100.00% | ERC | (\$12) | (808) | (\$820) | (9) | (3) |
| 13 | 632/732 | Contractual Services - Accounting | 1.49% | 98.51% | 100.00% | ERC | \$662 | 43,891 | \$44,553 | 475 | 187 |
| 4 | 633/733 | Contractual Services - Lega | 1.49% | 98.51% | 100.00% | ERC | \$97 | 6,461 | \$6,558 | 70 | 27 |
| 5 | 636/736 | Contractual Services - Other | 1.49% | 98.51% | 100.00% | ERC | \$2,308 | 153,010 | \$155,318 | 1,657 | 651 |
| 16 | 641/741 | Rental of Building/Real Property | 1.49% | 98,51% | 100,00% | ERC | \$37 | 2,456 | \$2,493 | 27 | 10 |
| 7 | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 8 | 659/759 | Other Insurance | 1.49% | 98.51% | 100.00% | ERC | \$2,568 | 170,241 | \$172,809 | 1,843 | 724 |
| 9 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | - |
| 20 | 670/770 | Bad Debt Expense | 1.49% | 98.51% | 100.00% | ERC | \$41 | 2,731 | \$2,772 | 30 | 12 |
| 21 | 675/775 | Miscellaneous Expenses | 1.54% | 98,46% | 100.00% | ERC | \$2,101 | 134,090 | \$136,191 | 1,509_ | 593 |
| 22 | | | | | | | \$24,925 | \$1,552,276 | \$1,577,202 | 17,895 | 7,031 |
| 23 | | | | | | | | | | | |
| 24 | Water Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| 2.5 | | | | 0= 4494 | | | *** | **** | | 100 | |
| 16 | 601/603/701/703 | Salaries | 2.54% | 97.46% | 100.00% | ERC | \$682 | 26,109 | \$26,791 | 489 | 192 |
| 17 | 604/704 | Employee Benefits | 2.54% | 97.46% | 100.00% | ERC | \$ 9 | 343 | \$352 | 6 | 3 |
| 28 | 620/720 | Materials and Supplies | 0.00% | 0,00% | 0.00% | ERC | \$0 | | \$0 | : | : |
| 9 | 650/750 | Transportation Expenses | 2.55% | 97.45% | 100,00% | ERC | \$1 | 45 | \$47 | 1 | 0 |
| 30 | 675/775 | Miscellaneous Expenses | 2.55% | 97.45% | 100.00% | ERC | | 326 | \$334 | 6 | 2 |
| 31 | | | | | | | \$ 700 | \$ 26,823 | \$ 27,524 | 503 | 198 |
| 32 | Water Service Corp. Alloca | sted Regional Expenses | | | | | | | | | |
| 33 | | | | | | | | | | | |
| 4 | 601/603/701/703 | Salaries | 4.29% | 95.71% | 100.00% | ERC | \$447 | 9,969 | \$10,416 | 321 | 126 |
| 15 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | - |
| 16 | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | - |
| 17 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | • |
| 8 | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | *** | \$0 | 1.706 | - - |
| 19 10 | 675/775 | Miscellaneous Expenses | 4.29% | 95.71% | 100.00% | ERC | \$2,405 \$ 2,852 | \$ 63,564 | \$56,000 \$ 66,416 | 1,726 2,048 | 678 804 |
| | W. 6 ' 0 All. | 10 = | | | | | \$ 2,832 | \$ 63,364 | 3 00,410 | 2,046 | 804 |
| 11 12 | Water Service Corp. Alloca | ited State Expenses | | | | | | | | | |
| 13 | 403 | Depreciation Expenses | 6.80% | 93,20% | 100.00% | ERC | \$2,146 | \$29,391 | \$31,536 | 1,540 | 605 |
| 13 14 | 408 | Taxes Other than Income | 6.47% | 93,53% | 100.00% | ERC | \$1,795 | \$25,949 | \$27,743 | 1,288 | 506 |
| 15 | 414 | Taxes Other than Income | 6.47% | 93.53% | 100.00% | ERC | (\$1,028) | (\$14,872) | (\$15,900) | (738) | (290) |
| 16 | 601/603/701/703 | Salaries | 6.47% | 93.53% | 100,00% | ERC | (\$1,028) | (\$569) | (\$13,900) | (28) | (11) |
| 17 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | (\$39) \$0 | (\$569) \$0 | \$0 | (20) | (11) |
| 18 | 615/715 | Purchased Power | 9.02% | 90.98% | 100.00% | ERC | (\$39) | (\$397) | (\$437) | (28) | (11) |
| 19 | 620/720 | Materials and Supplies | 6.90% | 93.10% | 100.00% | ERC | (\$39) \$17 | \$225 | (\$437) \$241 | 12 | 5 |
| 50 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$223 | \$0 | 12 | , |
| 5U | 633/733 | Contractual Services - Engineering Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | \$0 \$0 | \$0 | • | - |
| 52 | 636/736 | Contractual Services - Lega Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | \$0 | \$0 \$0 | • | - |
| 53 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | - | • |
| 54 | 650/750 | Transportation Expense | 6.47% | 93.53% | 100.00% | ERC | \$2,258 | \$32.649 | \$34.907 | 1,621 | 637 |
| 55 | 666/766 | Regulatory Commission Exp - Amon | 6.47% | 93.53% | 100.00% | ERC | \$2,238 \$69 | \$32,049 \$1,004 | \$1,074 | 50 | 20 |
| i6 | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$1,004 | \$1,074 | | 20 |
| 96 57 | 675/775 | Miscellaneous Expenses | 6.47% | 93.53% | 100,00% | ERC | \$0 \$565 | \$8.171 | \$8.736 | 406 | 159 |
| 58 | 0/3///5 | misconaneous expenses | 0.7/% | 73.3376 | 100,0076 | LRC | \$ 5,742 | \$ 81,550 | \$87,292 | 4,122 | 1,620 |
| 59 | | | | | | | 3,742 | 7 01,550 | 401,272 | 7,122 | 1,020 |
| 50 | Water Service Corp. Alloca | ated UI Expense: | | | | | | | | | |
| 51 | a.s. switty sup. /thou | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | | - |
| 52 | | | | | | | | | | | |

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.

Utilities, Inc. of Florida; Pasco County

Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected []

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

Schedule B-12 Page 12 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pasco County Allocation Percentage

| Line No. 1 W 5 6 7 8 9 10 11 12 13 14 | G/L Acct. No. Water Service Corp. Allocal 403 408 410.1 410.1 419 420 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Description ted Expenses Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefit Materials and Supplies Contractual Services - Engineering | Alloca Utilities, Inc. of Florida Pasco County 1.50% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% 1.49% | 98.51% 98.51% 98.5116 98.5176 98.5176 | Total 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | Description of Allocation Method ERC ERC ERC ERC ERC | Utilities, Inc. of Florida Pasco County \$3,845 \$128 \$193 | Amounts Allocated Other Companies/ Systems 253,170 8,503 12,772 | Total \$257,015 \$8,632 \$12,964 | 71.72% Water 2,758 92 | 28.28% Sewer |
|--|---|--|---|--|--|---|--|--|-----------------------------------|--------------------------------|-----------------|
| No. 1 | Acct. No. Water Service Corp. Allocal 403 408 410.1 410.1 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | ted Expenses Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incoms Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefitt Materials and Supplies | Utilities, Inc. of Florida Pasco County 1.50% 1.49% 1.49% 0.00% 1.49% | Other Companies/ Systems 98.50% 98.514 98.5194 9.5194 0.00% 98.5194 152.15% | 100.00% 100.00% 100.00% 100.00% 0.00% | of Allocation Method ERC ERC ERC | of Florida Pasco County \$3,845 \$128 \$193 | Amounts Allocated Other Companies/ Systems 253,170 8,503 12,772 | Total \$257,015 \$8,632 | 71.72% Water 2,758 92 | Sewer 1,088 |
| No. 1 | Acct. No. Water Service Corp. Allocal 403 408 410.1 410.1 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | ted Expenses Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incoms Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefitt Materials and Supplies | of Florida Pasco County 1.50% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | Systems 98.50% 98.51% 98.514 98.5194 0.00% 98.5194 152.15% | 100.00% 100.00% 100.00% 100.00% 0.00% | of Allocation Method ERC ERC ERC | of Florida Pasco County \$3,845 \$128 \$193 | Companies/ Systems 253,170 8,503 12,772 | \$257,015 \$8,632 | 2,758 92 | Sewer 1,088 |
| No. 1 | No. Water Service Corp. Allocal 403 408 410.1 410.11 419.1 420 427 601/603/701/703 664/704 620/720 631/731 632/732 633/733 | ted Expenses Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incoms Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefitt Materials and Supplies | 1.50% 1.49% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.50% 98.51% 98.51% 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 100.00% 100.00% 0.00% | Method ERC ERC ERC | Pasco County \$3,845 \$128 \$193 | 253,170 8,503 12,772 | \$257,015 \$8,632 | 2,758 92 | Sewer 1,088 |
| 1 W 2 3 4 5 6 7 8 9 10 11 12 13 | Vater Service Corp. Alloca 403 408 410.1 410.11 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | ted Expenses Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incoms Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefitt Materials and Supplies | 1.50% 1.49% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.50% 98.51% 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC | \$3,845 \$128 \$193 | 253,170 8,503 12,772 | \$257,015 \$8,632 | 2,758 92 | 1,088 |
| 2 3 4 5 6 7 8 9 10 11 12 | 403 408 410.1 410.11 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies | 1.49% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.51% 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 100.00% 0.00% | ERC ERC | \$128 \$193 | 8,503 12,772 | \$8,632 | 92 | |
| 2 3 4 5 6 7 8 9 10 11 12 | 403 408 410.1 410.11 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Depreciation Expense Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies | 1.49% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.51% 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 100.00% 0.00% | ERC ERC | \$128 \$193 | 8,503 12,772 | \$8,632 | 92 | |
| 4 5 6 7 8 9 10 11 12 | 408 410.1 410.11 419 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incom Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefitt Materials and Supplies | 1.49% 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.51% 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 100.00% 0.00% | ERC ERC | \$128 \$193 | 8,503 12,772 | \$8,632 | 92 | |
| 10 11 12 13 | 410.1 410.11 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Incom Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies | 1.49% 1.49% 0.00% 1.49% -52.15% 1.70% | 98.51% 98.51% 0.00% 98.51% 152.15% | 100.00% 100.00% 0.00% | ERC | \$193 | 12,772 | | | 36 |
| 10 11 12 13 | 419 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Interest and Dividend Incoms Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies | 0.00% 1.49% -52.15% 1.70% | 0.00% 98.51% 152.15% | 0.00% | ERC | | | | 138 | 55 |
| 10 11 12 13 | 420 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies | 1.49% -52.15% 1.70% | 98.51% 152,15% | | | \$45 | 2,958 | \$3,003 | 32 | 13 |
| 10 11 12 13 | 427 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Interest Expense Salaries Employee Benefits Materials and Supplies | -52.15% 1.70% | 152,15% | 100.00% | ERC | \$0 | • | \$0 | - | - |
| 10 11 12 13 | 601/603/701/703 604/704 620/720 631/731 632/732 633/733 | Salaries Employee Benefits Materials and Supplies | 1.70% | | | ERC | (\$1) | (43) | (\$43) | (0) | (0) |
| 10 11 12 13 | 604/704 620/720 631/731 632/732 633/733 | Employee Benefits Materials and Supplies | | | 100,00% | ERC | \$1,383 | (4,036) | (\$2,652) | 992 | 391 |
| 11 12 13 | 620/720 631/731 632/732 633/733 | Materials and Supplies | 1.49% | 98.30% | 100.00% | ERC | \$10,781 | 622,338 | \$633,119 | 7,731 | 3,049 |
| 12 13 | 631/731 632/732 633/733 | | 1 500/ | 98.51% | 100.00% | ERC | \$6,258 | 414,580 | \$420,838 | 4,488 | 1,770 |
| 13 | 632/732 633/733 | Contractual Services - Engineering | 1.50% 0.00% | 98,50% 0,00% | 100,00% 0,00% | ERC ERC | \$1,093 \$0 | 71,812 | \$72,905 \$0 | 784 | 30 9 |
| | 633/733 | Contractual Services - Accounting | 1.49% | 98.51% | 100.00% | ERC | \$600 | 39,733 | \$40,333 | 430 | 170 |
| | | Contractual Services - Accounting | 0.00% | 0.00% | 0.00% | ERC | \$000 | 39,733 | \$40,333 \$0 | 430 | 170 |
| 15 | | Contractual Services - Dega. | 1.50% | 98.50% | 100.00% | ERC | \$2.498 | 163.558 | \$166.056 | 1,792 | 707 |
| 16 | 641/741 | Rental of Building/Real Property | 1.49% | 98.51% | 100.00% | ERC | \$37 | 2,456 | \$2,493 | 27 | 10 |
| 17 | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | -, | \$0 | | |
| 18 | 659/759 | Other Insurance | 1.49% | 98.51% | 100,00% | ERC | \$3,205 | 212,312 | \$215,517 | 2,298 | 906 |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | - |
| 20 | 670/770 | Bad Debt Expense | 1.49% | 98.51% | 100,00% | ERC | \$26 | 1,750 | \$1,777 | 19 | 7 |
| 21 | 675/775 | Miscellaneous Expenses | 1.52% | 98.48% | 100.00% | ERC | \$2,028 | 131,184 | \$133,212 | 1,454 | 573 |
| 22 | | | | | | | \$32,119 | \$1,933,048 | \$1,965,167 | 23,034 | 9,084 |
| 23 | | | | | | | | | | | |
| 24 <u>W</u> 25 | Vater Service Corp. Alloca | ted RVP Expense: | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 2.55% | 97.45% | 100.00% | ERC | \$685 | 26,210 | \$26,894 | 491 | 194 |
| 27 | 604/704 | Employee Benefits | 2.55% | 97.45% | 100,00% | ERC | \$86 | 3,273 | \$20,894 \$3,359 | 61 | 24 |
| 28 | 620/720 | Materials and Supplies | 0,00% | 0.00% | 0.00% | ERC | \$0 | 3,273 | \$0 | · · | 24 |
| 29 | 650/750 | Transportation Expenses | 2.31% | 97.69% | 100.00% | ERC | (\$0) | (3) | (\$3) | (0) | (0) |
| 30 | 675/775 | Miscellaneous Expenses | 2.54% | 97.46% | 100,00% | ERC | \$12 | 465 | \$478 | 9 | 3 |
| 31 | | • | | | | | \$ 782 | \$ 29,945 | \$ 30,727 | 561 | 221 |
| | Vater Service Corp. Allocat | ted Regional Expenses | | | | | | | | | |
| - 33 | | | | | | | | | | | |
| 34 | 601/603/701/703 | Salaries | 4.29% | 95.71% | 100.00% | ERC | \$449 | 10,012 | \$10,461 | 322 | 127 |
| 35 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 36 37 | 618/718 620/720 | Chemicals Materials and Supplies | 4.29% 4.30% | 95.71% 95.70% | 100.00% | ERC ERC | \$2,770 | 61,751 | \$64,521 | 1,987 | 784 |
| 38 | 650/750 | Transportation Expense | 4.30% 0.00% | 95.70% | 0.00% | ERC | \$14 \$0 | 311 | \$325 \$0 | 10 | 4 |
| 39 | 675/775 | Miscellaneous Expenses | 4.29% | 95.71% | 100.00% | ERC | (\$2,311) | (51,515) | \$6 (\$53,826) | (1,657) | (654) |
| 40 | 0.31.13 | Wiscensifeda Expenses | 4.4376 | 22.7170 | 100.0078 | LIKC | \$ 922 | \$ 20,558 | \$ 21,481 | 661 | 261 |
| | Vater Service Corp. Allocat | ted State Expenses | | | | | | 20,550 | | | |
| 42 | | | | | | | | | | | |
| 43 | 403 | Depreciation Expenses | 6.79% | 93.21% | 100.00% | ERC | \$2,198 | \$30,163 | \$32,361 | 1,577 | 622 |
| 44 | 408 | Taxes Other than Income | 6.47% | 93.53% | 100.00% | ERC | \$2,059 | \$29,783 | \$31,842 | 1,477 | 582 |
| 45 | 414 | Taxes Other than Income | 6.47% | 93.53% | 100.00% | ERC | \$996 | \$14,404 | \$15,400 | 714 | 282 |
| 46 | 601/603/701/703 | Salaries | 6.47% | 93.53% | 100.00% | ERC | \$126 | \$1,829 | \$1,955 | 91 | 36 |
| 47 48 | 604/704 615/715 | Employee Benefits | 0.00% 0.00% | 0.00% 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | = | - |
| 48 49 | 613/713 620/720 | Purchased Power Materials and Supplies | 0.00% 6.73% | 0.00% 93.2 7 % | 0.00% 100,00% | ERC ERC | \$0 | \$0 | \$0 | 99 | - |
| 50 | 620/720 | Contractual Services - Engineering | 6.47% | 93.27% 93.53% | 100.00% | ERC ERC | \$138 \$53 | \$1,915 \$765 | \$2,053 \$818 | 99 38 | 39 15 |
| 51 | 633/733 | Contractual Services - Engineerini | 0.47% | 0.00% | 0.00% | ERC | \$0 \$0 | \$765 \$0 | \$818 \$0 | 36 | 13 |
| 52 | 636/736 | Contractual Services - Other | 6.46% | 93.54% | 100.00% | ERC | \$0 \$7 | \$108 | \$115 | 5 | 2 |
| 53 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | - |
| 54 | 650/750 | Transportation Expense | 6.47% | 93.53% | 100.00% | ERC | \$1,906 | \$27,572 | \$29,478 | 1,367 | 539 |
| 55 | 666/766 | Regulatory Commission Exp - Amon | 6.47% | 93,53% | 100.00% | ERC | \$69 | \$1,004 | \$1,074 | 50 | 20 |
| 56 | 667/767 | Reg. Commission Exp Other | 6.47% | 93,53% | 100.00% | ERC | \$52 | \$752 | \$805 | 37 | 15 |
| 57 | 675/775 | Miscellaneous Expenses | 6.47% | 93.53% | 100.00% | ERC | \$879 | \$12,717 | \$13,596 | 631 | 249 |
| 58 | | | | | | | \$ 8,486 | \$ 121,012 | \$129,497 | 6,086 | 2,400 |
| 59 | | | | , | | | | | | | |
| | Vater Service Corp. Allocas | led UI Expense: | | | | | | | | | |
| 61 62 | 427 | Internal Promones | 0.000/ | 0.0007 | 0.000/ | 17H1 B * | | ****** | ******** | | |
| 63 | 421 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | <u>so</u> | \$3,218,667 | \$3,218,667 | | <u>-</u> |
| | late: Same of the sac | listed above will not tie directly to the general ledger | | | | | <u> </u> | \$ 3,218,667 | \$3,218,667 | | |



Company: Docket No.: Utilities, Inc. of Florida; Pasco County

Schedule Year Ended: December 31, 201

Interim [] Final [x]

Historical [x] Projected []

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

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.

Florida Public Service Commission

Schedule B-12 Page 13 of 13 Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pasco County Allocation Percentage

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----------|--|--|----------------------------|--------------------------|--------------------|-------------------------|----------------------------|-----------------------|--------------------------|-----------------|------------|
| | | | | | | | | | ng December 31, 2011 | | |
| | | | | ation Percentages | | | | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | 71.72% | 28.28% |
| Line | Acct. | Bt-d | of Florida | Companies/ | Total | of Allocation Method | of Florida Pasco County | Companies/ Systems | Total | 71.72% Water | Sewer |
| No. | No. | Description | Pasco County | Systems | I OLBI | Method | Pasco County | Зувісніз | 10(41 | Water . | Sewer |
| 1 | Water Service Corp. Alloca | sted Expenses | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 1.50% | 98.50% | 100.00% | ERC | \$46,144 | 3,028,111 | \$3,074,254 | 33,093 | 13,051 |
| 3 | 408 | Taxes Other than Income | 1.49% | 98.51% | 100.00% | ERC | \$9,176 | 604,957 | \$614,132 | 6,580 | 2,595 |
| 4 | 410.1 | Def Income Taxes - Federa | 1.49% | 98.51% | 100.00% | ERC | \$193 | 12,772 | \$12,964 | 138 | 55 |
| 5 | 410.11 | Def Income Taxes - State | 1.49% | 98.51% | 100.00% | ERC | \$45 | 2,958 | \$3,003 | 32 | 13 |
| 6 | 419 | Interest and Dividend Income | 1.07% | 98.93% | 100.00% | ERC | (\$0) | (4) (88) | (\$4) (\$90) | (0) | (0) (0) |
| 7 | 420 | Allowance for Funds Used During Construction | 1.50% | 98.50% | 100.00% | ERC ERC | (\$1) \$4,943 | (88) (31,813) | (\$90) (\$26,870) | (1) 3.545 | 1,398 |
| 8 | 427 | Interest Expense | -18.39% 1.83% | 118.39% 98.17% | 100.00% 100.00% | ERC | \$87,283 | 4,687,655 | \$4,774,938 | 62,596 | 24,687 |
| 10 | 601/603/701/703 604/704 | Salaries | 1.49% | 98.51% | 100.00% | ERC | \$67,467 | 4,450,430 | \$4,517,897 | 48,385 | 19,082 |
| 10 | 620/720 | Employee Benefits Materials and Supplies | 1.50% | 98.50% | 100.00% | ERC | \$13,085 | 859,236 | \$872,321 | 9,384 | 3,701 |
| 11 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | (0) | \$0 | ,,,,,, | 0 |
| 13 | 632/732 | Contractual Services - Accounting | 1.49% | 98.51% | 100.00% | ERC | \$5,748 | 379,674 | \$385,422 | 4,122 | 1,626 |
| 14 | 633/733 | Contractual Services - Legal | 1.49% | 98.51% | 100.00% | ERC | \$908 | 60,074 | \$60,983 | 652 | 257 |
| 15 | 636/736 | Contractual Services - Other | 1.54% | 98.46% | 100.00% | ERC | \$31,559 | 2,018,859 | \$2,050,418 | 22,633 | 8,926 |
| 16 | 641/741 | Rental of Building/Real Property | 1.49% | 98.51% | 100.00% | ERC | \$447 | 29,518 | \$29,965 | 321 | 126 |
| 17 | 650/750 | Transportation Expenses | 1.49% | 98.51% | 100,00% | ERC | \$62 | 4,059 | \$4,121 | 44 | 17 |
| 18 | 659/759 | Other Insurance | 1.49% | 98.51% | 100.00% | ERC | \$33,938 | 2,241,019 | \$2,274,956 | 24,339 | 9,599 |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 1.49% | 98.51% | 100.00% | ERC | \$19 | 1,264 | \$1,284 | 14 | |
| 20 | 670/770 | Bad Debt Expense | 1.49% | 98.51% | 100.00% | ERC | \$339 | 22,374 | \$22,713 | 243 | 96 |
| 21 | 675/775 | Miscellaneous Expenses | 1.55% | 98.45% | 100.00% | ERC | \$26,055 | 1,653,682 | \$1,679,737 | 18,686 | 7,369 |
| 22 | | | | | | | \$327,409 | \$20,024,736 | \$20,352,145 | 234,806 | 92,603 |
| 23 | | | | | | | | | | | |
| 24 | Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| 25 | 403 (408 IRO) IROO | a | 2.57% | 97.43% | 100.00% | ERC | \$8,756 | 332,243 | \$340,999 | 6,280 | 2,477 |
| 26 | 601/603/701/703 | Salaries | 2.56% | 97.44% | 100,00% | ERC | \$390 | 14.845 | \$15,235 | 279 | 110 |
| 27 28 | 604/704 620/720 | Employee Benefits Materials and Supplies | 2.56% | 97.44% | 100.00% | ERC | \$7 | 269 | \$276 | 5 | 2 |
| 29 | 650/750 | Transportation Expenses | 2.58% | 97,42% | 100.00% | ERC | \$42 | 1,602 | \$1,644 | 30 | 12 |
| 30 | 675/775 | Miscellaneous Expenses | 2.56% | 97.44% | 100,00% | ERC | \$255 | 9,721 | \$9,976 | 183 | 72 |
| 31 | 0.57.75 | Tribothanous Emperior | | ****** | | | \$ 9,450 | \$ 358,680 | \$ 368,130 | 6,777 | 2,673 |
| 32 | Water Service Corp. Alloca | ated Regional Expenses | | | | | | | | | |
| 33 | J. B. C. | | | | | | | | | | |
| 34 | 601/603/701/703 | Salaries | 4.33% | 95.67% | 100.00% | ERC | \$5,379 | 118,746 | \$124,125 | 3,857 | 1,521 |
| 35 | 604/704 | Employee Benefits | 4.35% | 95.65% | 100.00% | ERC | \$8 | 183 | \$191 | 6 | 2 |
| 36 | 618/718 | Chemicals | 4.29% | 95.71% | 100.00% | ERC | \$2,770 | 61,751 | \$64,521 | 1,987 | 784 |
| 37 | 620/720 | Materials and Supplies | 4.31% | 95.69% | 100.00% | ERC | \$21 | 460 | \$481 | 15 | 6 |
| 38 | 650/750 | Transportation Expense | 4.69% | 95,31% | 100.00% | ERC | \$7 | 150 | \$157 \$43,203 | 5 1.362 | 2 537 |
| 39 | 675/775 | Miscellaneous Expenses | 4.40% | 95.60% | 100.00% | ERC | \$1,899 \$ 10,085 | \$ 222,593 | \$ 232,678 | 7,232 | 2,852 |
| 40 | | | | | | | \$ 10,083 | 3 222,393 | 3 232,076 | 7,232 | 2,632 |
| 41 | Water Service Corp. Alloc | ated State Expenses | | | | | | | | | |
| 42 43 | 403 | Depreciation Expenses | 6.96% | 93.04% | 100.00% | ERC | \$20,840 | 278,787 | \$299,627 | 14,946 | 5,894 |
| 43 | 408 | Taxes Other than Income | 6,52% | 93.48% | 100.00% | ERC | \$18,833 | 269,872 | \$288,705 | 13,506 | 5,327 |
| 45 | 408 | Taxes Other than Income | 6.52% | 93.48% | 100.00% | ERC | (\$981) | (14,073) | (\$15,054) | (704) | (278) |
| 46 | 601/603/701/703 | Salaries | 6.51% | 93.49% | 100.00% | ERC | (\$266) | (3,819) | (\$4,085) | (191) | (75) |
| 47 | 604/704 | Employee Benefits | 6.52% | 93.48% | 100.00% | ERC | \$78 | 1,120 | \$1,198 | 56 | 22 |
| 48 | 615/715 | Purchased Power | 9.52% | 90.48% | 100.00% | ERC | \$8 | 73 | \$81 | 6 | 2 |
| 49 | 620/720 | Materials and Supplies | 6.77% | 93.23% | 100.00% | ERC | \$372 | 5,118 | \$5,490 | 267 | 105 |
| 50 | 631/731 | Contractual Services - Engineering | 6.47% | 93,53% | 100.00% | ERC | \$53 | 765 | \$818 | 38 | 15 |
| 51 | 633/733 | Contractual Services - Legal | 6.48% | 93,52% | 100.00% | ERC | \$406 | 5,855 | \$6,261 | 291 | 115 |
| 52 | 636/736 | Contractual Services - Other | 6.53% | 93.47% | 100,00% | ERC | \$352 | 5,038 | \$5,390 | 252 | 100 |
| 53 | 642/742 | Rental of Equipment | 6.55% | 93.45% | 100.00% | ERC | \$31 | 444 | \$475 | 22 | 9 |
| 54 | 650/750 | Transportation Expense | 6.52% | 93.48% | 100.00% | ERC | \$28,438 | 407,510 | \$435,948 | 20,395 | 8,043 |
| 55 | 666/766 | Regulatory Commission Exp - Amor | 6.52% | 93.48% | 100.00% | ERC | \$840 | 12,043 | \$12,884 | 603 | 238 |
| 56 | 667/767 | Reg. Commission Exp Other | 6.52% | 93.48% | 100.00% | ERC | \$226 | 3,245 | \$3,471 | 162 | 64 |
| 57 | 675/775 | Miscellaneous Expenses | 6.52% | 93.48% | 100.00% | ERC | \$7,723 \$ 76,953 | \$ 1,082,657 | \$118,401 \$1,159,610 | 5,539 | 2,184 |
| 58 | | | | | | | 3 /6,953 | → 1,062,637 | \$1,139,010 | 33,168 | 21,703 |
| 59 | W C C + ** | | | | | | | | | | |
| 60 61 | Water Service Corp. Alloc. | ated OI Expense: | | | | | | | | | |
| 62 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | 12,889,267 | \$12,889,267 | - | - |
| 63 | 427 | anieros aspellos | 0.0076 | 0.007 | 0.0074 | S. Allouise (ale Dust | \$ | \$ 12,889,267 | \$12,889,267 | | |
| 64 | Note: Same of the account | s listed above will not tie directly to the general ledger | because certain accounts l | have expenses directly h | noked to the co | mnany | | | | | |

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] or Projected [] sed and useful depreciation expense by primary account

Schedule: B-13

Page 1 of 1
Preparer: Kirsten Markwell
Recap Schedules: B-1

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustments | (6) | (7) | (8) Adjusted | (9) Non-Used & | (10) Non-Used & |
|------|--|------------------|-------------|-------------|--------------------|-------------|-------------|-----------------|-------------------|--------------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | B3 - (C)(4) | B3 - (C)(5) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | | |
| 2 | 301.1 Organization | 878 | | | (255) | | | 623 | | |
| 3 | 302.1 Franchises | 141 | | 17 | , | | | 158 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 3,753 | | | (270) | 7 | | 3,490 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | \- , | | | -, | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | | | _ | | |
| 10 | 307.2 Wells & Springs | 13,031 | | | (1,126) | 13 | | 11,918 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | • | | | , , , , | | | | | |
| 12 | 309.2 Supply Mains | 10,235 | | | 1,538 | 13 | | 11,786 | | |
| 13 | 310.2 Power Generation Equipment | 65 | | | ., | | | 65 | | |
| 14 | 311.2 Pumping Equipment | - | | | | | | | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | _ | | |
| 18 | 304.3 Structures & Improvements | 1,599 | | | 9,744 | 1 | | 11,344 | | |
| 19 | 310.3 Power Generation Equipment | 1,000 | | | •,, | • | | , | | |
| 20 | 311.3 Pumping Equipment - WTP | 11,594 | | | (2,737) | 47 | | 8,904 | | |
| 21 | 320.3 Water Treatment Equipment | 9,024 | | | 34 | 109 | | 9,167 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | 0,021 | | | - | 100 | | 0,107 | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | _ | | |
| 25 | 304.4 Structures & Improvements | 126 | | | | | | 126 | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | 9 | | | | | | 9 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 9,357 | | | 1,621 | 20 | 1,521 | 12,519 | | |
| 28 | 331.4 Transm. & Distribution Mains | 29,665 | | | (1,324) | 163 | 4,303 | 32,807 | | |
| 29 | 333.4 Services | 12,070 | | | 2,017 | 78 | 1,120 | 15,285 | | |
| 30 | 334.4 Meters & Meter Installations | 14,447 | | | 3,630 | 157 | 1,177 | 19,411 | | |
| 31 | 335.4 Hydrants | 1,572 | | | 27 | 157 | 1,177 | 1,599 | | |
| 32 | 336.4 Backflow Prevention Devices | 47 | | | 21 | | | 47 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | 71 | | | | | | 47 | | |
| 34 | GENERAL PLANT | | | | | | | - | | |
| 35 | 303.5 Land & Land Rights | | | | | | | | | |
| 36 | - | 14,055 | (3,975) | (200) | (40.442) | | | (202) | | |
| | 304.5 Structures & Improvements | 48,064 | (3,973) | , , | (10,142) | | | (262) 32,119 | | |
| 37 | 340.5 Office Furniture & Equipment | | | (2,351) | | | | | | |
| 38 | 341.5 Transportation Equipment | 14,616 | (4,134) | (2,914) | | | | 7,568 | | |
| 39 | 342.5 Stores Equipment | 2.025 | (820) | (247) | /A.A. | • | | 4 000 | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 2,935 | (830) | (247) | (34) | 2 | | 1,826 | | |
| 41 | 344.5 Laboratory Equipment | 63 516 | (18) | | | (3) 68 | | 42 | | |
| 42 | 345.5 Power Operated Equipment | | (146) | (20) | | 68 | | 438 | | |
| 43 | 346.5 Communication Equipment | 626 | (177) | (32) | | | | 417 | | |
| 44 | 347.5 Miscellaneous Equipment | - | - | | 20 | | | 20 | | |
| 45 | 348.5 Other Tangible Plant | - | | | (1,291) | | | (1,291) | | |
| 46 | | | | | | | | - | | |
| 47 | SUB-TOTAL | 198,488 | (22,874) | (5,727) | 1,452 | 675 | 8,121 | 180,135 | N/A | N/A |
| 48 | | | | | | | | | | |
| 49 | LESS: AMORTIZATION OF CIAC | (15,606) | | | (380) | | | (15,986) | | |
| 50 | NET DEDDECIATION EXPENSE MATER | 400 000 | (22.07.4) | /E 707\ | 4.070 | 675 | 0.404 | 404.450 | | |
| 51 | NET DEPRECIATION EXPENSE - WATER | 182,883 | (22,874) | (5,727) | 1,072 | 675 | 8,121 | 164,150 | . N/A | N/A |

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-14 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-2

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

| Line | (1) | (2) Test Year | (3) | (4) Adjusi | (5) tments | (6) | (7) Adjusted | (8) Non-Used & | (9) NU&U Final |
|----------|--|------------------|-------------|---------------|---------------|-------------|-----------------|-------------------|-------------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | B3 - (C)(4) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | 351.1 Organization | 84 | | | (56) | | 28 | | |
| 3 | 352.1 Franchises | | | | | | - | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | | - | | |
| 5 | COLLECTION PLANT | | | | | | _ | | |
| 6 7 | 353.2 Land & Land Rights 354.2 Structures & Improvements | | | | | | _ | | |
| 8 | 355.2 Power Generation Equipment - Collection Plt | | | | | | _ | | |
| 9 | 360.2 Collection Sewers - Force | 7,960 | | | (5,042) | 27 | 2,945 | | |
| 10 | 361.2 Collection Sewers - Gravity | 12,519 | | | 2,422 | | 14,941 | | |
| 11 | 362.2 Special Collecting Structures | ,. | | | -, | | | | |
| 12 | 363.2 Services to Customers | | | | 3,132 | | 3,132 | | |
| 13 | 364.2 Flow Measuring Devices | 1,040 | | | 5 | 53 | 1,098 | | |
| 14 | 365.2 Flow Measuring Installations | 7 | | | | | 7 | | |
| 15 | 389.2 Other Plant & Misc. Equipment | | | | | | - | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | - | | |
| 18 | 354.3 Structures & Improvements | 12,901 | | | (2,447) | (103) | 10,351 | | |
| 19 | 355.3 Power Generation Equipment - Pumping Plt | | | | | | - | | |
| 20 | 370.3 Receiving Wells | | | | | | - | | |
| 21 | 371.3 Pumping Equipment | 1,041 | | | | 269 | 1,310 | | |
| 22 | 389.3 Other Plant & Misc. Equipment | 35 | | | | | 35 | | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 24 | 353.4 Land & Land Rights | | | | | | - | | |
| 25 | 354.4 Structures & Improvements | | | | 995 | | 995 | | |
| 26 | 355.4 Power Generation Equipment - Treatment Plt | | | | | | | | |
| 27 | 380.4 Treatment & Disposal Equipment | 20,549 | | | (8,947) | 24 | 11,626 | | |
| 28 | 381.4 Plant Sewers | | | | | | - | | |
| 29 | 382.4 Outfall Sewer Lines | | | | | | - | | |
| 30 | 389.4 Other Plant & Misc. Equipment | | | | 183 | | 183 | | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | |
| 32 | 353.5 Land & Land Rights | | | | | | - | | |
| 33 | 354.5 Structures & Improvements | | | | | | - | | |
| 34 | 355.5 Power Generation Equipment | | | | | | - | | |
| 35 | 371.5 Pumping Equipment | | | | | | - | | |
| 36 | 374.5 Reuse Distribution Reservoirs | - | | | | | - | | |
| 37 38 | 380.5 Treatment & Disposal Equipment | | | | | | _ | | |
| 39 | 381.5 Plant Sewers 389.5 Other Plant & Misc. Equipment | | | | | | _ | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | |
| 41 | 352.6 Franchises | | | | | | - | | |
| 42 | 353.6 Land & Land Rights | | | | | | _ | | |
| 43 | 354.6 Structures & Improvements | | | | | | - | | |
| 44 | 355.6 Power Generation Equipment | | | | | | - | | |
| 45 | 366.6 Reuse Services | | | | | | _ | | |
| 46 | 367.6 Reuse Meters & Meter Installations | | | | | | - | | |
| 47 | 371.6 Pumping Equipment | | | | | | - | | |
| 48 | 375.6 Reuse Transmission & Distribution System | 114 | | | | 5 | 119 | | |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | | | | | | - | | |
| 50 | GENERAL PLANT | | | | | | | | |
| 51 | 353.7 Land & Land Rights | | - | | | | - | | |
| 52 | 354.7 Structures & Improvements | | 3,975 | (79) | | | 2,893 | | |
| 53 | 390.7 Office Furniture & Equipment | | 13,594 | (927) | | | 12,667 | | |
| 54 | 391.7 Transportation Equipment | | 4,134 | (1,149) | | | 2,985 | | |
| 55 | 392.7 Stores Equipment | | - | | | | - | | |
| 56 | 393.7 Tools, Shop & Garage Equipment | | 830 | (97) | (13) | | 721 | | |
| 57 | 394.7 Laboratory Equipment | | 18 | | | (1) | 17 | | |
| 58 | 395.7 Power Operated Equipment | | 146 | | | 27 | 173 | | |
| 59 | 396.7 Communication Equipment | | 177 | (13) | | | 164 | | |
| 60 | 397.7 Miscellaneous Equipment | | - | | 8 | | 8 | | |
| 61 | 398.7 Other Tangible Plant | - | | | | | - | | |
| 62 | | | | | | | | - , | |
| 63 | SUB-TOTAL | 56,249 | 22,874 | (2,265) | (10,763) | 302 | 66,397 | - N/A | N/A |
| 64 | LEGG. AMORTIZATION CS CIAC | (47.674) | | | 454 | | | N/A | N/A |
| 65 66 | LESS: AMORTIZATION OF CIAC | (17,674) | | | 154 | | | HV/A | IN/A |
| 67 | NET DEPRECIATION EXPENSE - SEWER | 38,575 | 22,874 | (2,265) | (10,609) | 302 | 66,397 | - N/A | N/A |
| ٠, | JET TEOPTION EN LITTE - VEHEN | | , | (2,230) | ,, | | , | = | |

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Historic [X] or Projected []

Interim [] Final [X]

Schedule: B-15 Page 1 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroll | (4) Real Estate & Personal | (5) | (6) |
|----------|---|---------------------------------|----------------|----------------------------------|-------|-----------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books * | 66,827 | 26,813 | 59,323 | 218 | 153,181 |
| 3 4 | AD ILICTMENTS TO TEST VEAD (Fundado). | | | | | |
| 5 | ADJUSTMENTS TO TEST YEAR (Explain): 1. Remove TOTI from books in order to correct and allocate appropriately | (66,827) | (26,813) | (59,323) | (219) | (452 404) |
| 6 7 | between water and wastewater | (00,027) | (20,013) | (39,323) | (218) | (153,181) |
| 8 | 2. Payroll Taxes | | | | | |
| 9 | Allocation to water and wastewater and adjustments to P/R taxes per | | 19,229 | | | 19,229 |
| 10 11 | B-3 | | | | | |
| 12 | 3. Personal Property Tax | | | | | |
| 13 | Allocation to water and wastewater adjustments to personal property | | | 43,908 | | 43,908 |
| 14 | taxes per B-3 | | | 40,000 | | 45,500 |
| 15 | | | | | | |
| 16 | 4. Real Estate Tax | | | | | |
| 17 | Allocation to water and wastewater and adjustments to real estate | | | 2,186 | | 2,186 |
| 18 | taxes per B-3 | | | | | _, |
| 19 20 | E Orange O Other Town | | | | | |
| 21 | 5. General & Other Taxes | | | | 156 | 450 |
| 22 23 | Allocation to water and wastewater and adjustments to general & other taxes per B-3 | | | | 156 | 156 |
| 24 | 6. Regulatory Assessment Fees | | | | | |
| 25 | Calculation of RAFs based on Adjusted and Annualized Test Year | 40,669 | | | | 40,669 |
| 26 | Revenues per B-3 | | | | | ., |
| 27 | - | | | | | |
| 28 | Adjusted Test Year TOTI - Water | 40,669 | 19,229 | 46,094 | 156 | 106,148 |
| 29 | | | | | | |
| 30 | PRO FORMA ADJUSTMENTS | | | | | |
| 31 32 | 7. Regulatory Assessment Fees | 14,756 | | | | 44750 |
| 33 | Adjust for additional revenues requested | 14,750 | | | | 14,756 |
| 34 | | | | | | |
| 35 | Total Taxes Other than Income - Water | 55,425 | 19,229 | 46,094 | 156 | 120,904 |
| 36 | = | ₩,120 | 10,440 | -10,004 | 100 | 120,304 |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| | | | | | | |

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

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected [] Interim [] Final [X]

Schedule: B-15 Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroli | (4) Real Estate & Personal | (5) | (6) |
|----------|---|---------------------------------|----------------|----------------------------------|-------|--------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WASTEWATER | | | | | |
| 2 | Test Year Per Books * | - | - | - | - | - |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | 1. Payroll Taxes | | | | | |
| 6 | Allocation to water and wastewater and adjustments to P/R taxes per | | 7,584 | | | 7,584 |
| 7 | B-3 | | | | | |
| 8 | | | | | | |
| 9 | 2. Personal Property Tax | | | | | |
| 10 | Allocation to water and wastewater and adjustments to personal | | | 10,541 | | 10,541 |
| 11 | property taxes per B-3, including NU&U adjustment | | | | | |
| 12 | | | | | | |
| 13 | 3. Real Estate Tax | | | | | |
| 14 | Allocation to water and wastewater and adjustments to real estate | | | 1,428 | | 1,428 |
| 15 | taxes per B-3 | | | | | |
| 16 | | | | | | |
| 17 | 4. General & Other Taxes | | | | | |
| 18 | Allocation to water and wastewater and adjustments to general & other | | | | 62 | 62 |
| 19 | taxes per B-3 | | | | | |
| 20 | | | | | | |
| 21 | 5. Regulatory Assessment Fees | | | | | |
| 22 | Calculation of RAFs based on Adjusted and Annualized Test Year | 23,672 | | | | 23,672 |
| 23 | Revenues per B-3 | | | | | |
| 24 25 | Address Total Victoria | 00.070 | 7.504 | 44.000 | | 10.007 |
| 25 26 | Adjusted Test Year TOTI - Wastewater | 23,672 | 7,584 | 11,969 | 62 | 43,287 |
| 27 | PRO FORMA ADJUSTMENTS | | | | | |
| 28 | 6. Regulatory Assessment Fees | | | | | |
| 29 | a. Adjust for additional revenues requested | 1,995 | | | | 1,995 |
| 30 | a. Adjust for additional revenues requested | 1,550 | | | | 1,995 |
| 31 | | | | | | |
| 32 | Total Taxes Other than income - Wastewater | 25.667 | 7.584 | 11.969 | 62 | 45,282 |
| 33 | | 20,00 | 7,004 | 11,000 | | 40,202 |

<sup>33
34
35
36
37
38
39
40
41
41
42 *</sup>Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

Schedule: C-1 Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Ref. | Total Per Books | Utility Adjustments | _ | Utility Adjusted | Water | _ | Sewer |
|-------------|---|------|------------------------|------------------------|----|---------------------|--------------|----|--------|
| 1 2 | Current Tax Expense | C-2 | \$ 126,877 | \$ 1,739 | \$ | 128,616 | \$ 97,106 | \$ | 31,510 |
| 3 4 | Deferred Income Tax Expense | C-5 | (37,643) | 37,643 | | - | | | - |
| 5 6 | ITC Realized This Year | C-7 | - | - | | - | - | | - |
| 7 8 9 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-7 | • | - | | - | - | | - |
| 10 11 | Parent Debt Adjustment | C-8 | - | - | | - | - | | |
| 12 | Total Income Tax Expense | | \$ 89,234 | \$ 39,382 | \$ | 128,616 | \$ 97,106 | \$ | 31,510 |

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

39

40

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.

Florida Public Service Commission

Schedule: C-2 - Water

Page 1 of 2

Preparer: Kirsten Markwell

| Line No. | | Total Per Books | | Test Year Adjustments | Test Year Adjusted Water | | ro Forma ljustments | - | ro Forma Adjusted |
|-------------|--|--------------------|-------------|--------------------------|---------------------------------------|----|------------------------|----|----------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ (162,1 | 17) \$ | 282,787 | \$ 120,670 | \$ | 145,497 | \$ | 266,167 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | 1 | 70 | 9,153 | 9,323 | | 87,783 | | 97,106 |
| 3 | | | | | | | | | |
| 4 | Subtotal | (161,9- | 17) | 291,940 | 129,993 | | 233,280 | | 363,273 |
| 5 | Less: Interest Charges (Sch. C-3) | 3,7 | 30 | 101,489 | 105,219 | | | | 105,219 |
| 6 | | | | | | | | | |
| 7 | Taxable Income Per Books | (165,6 | 77) | 190,451 | 24,774 | | 233,280 | | 258,054 |
| 8 | | | | | | | | | |
| 9 | Schedule M Adjustments: | | | (0.10) | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | _ | 12 | (212) | - | | | | |
| 11 12 | Timing Differences (From Sch. C-5) | (71,74 | 10) | 71,740 | | - | | | |
| 13 | Total Schedule M Adjustments | (71.5 | 281 | 71,528 | _ | | _ | | |
| 14 | Total Schedule in Adjustments | (11,0 | | 7 1,020 | | | | | |
| 15 | Taxable Income Before State Taxes | (94,14 | 19) | 118,923 | 24,774 | | 233,280 | | 258,05 |
| 16 | Less: State Income Tax Exemption (\$5,000) | (,- | , | , | | | , | | |
| 17 | , , , , , , | | | | | | | | |
| 18 | State Taxable Income | (94,1 | 19) | 118,923 | 24,774 | | 233,280 | | 258,054 |
| 19 | State Income Tax (5.5% of Line 18)* | (5,1 | 78) | 6,541 | 1,363 | | 12,830 | | 14,19 |
| 20 | Limited by NOL | | | | | | | | |
| 21 | Credits | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | Current State Income Taxes | (5,1 | 78) | 6,541 | 1,363 | | 12,830 | | 14,19 |
| 24 | | | | | | | | | |
| 25 | Federal Taxable Income (Line 15 -23) | (88,9 | • | 112,382 | 23,411 | | 220,450 | | 243,86 |
| 26 | Federal Income Tax Rate | 0.: | | 0.34 | 0.34 | | 0.34 | | 0.34 |
| 27 | Federal Income Taxes (Line 25 x Line 26) | (30,2 |) (U | 38,210 | 7,960 | | 74,953 | | 82,91 |
| 28 29 | Less: Investment Tax Credit Realized | | | | | | | | |
| 29 30 | This Year (Sch. C-7) | | - | _ - | | | | | |
| 31 | Current Federal Inc. Taxes (Line 27 - Line 29) | (30,2 | 50) | 38,210 | 7,960 | | 74,953 | | 82,91 |
| 32 | Outlett Faderal Inc. Taxes (Line 27 - Line 25) | (00,2 | , | 00,210 | 7,500 | | 74,000 | | 02,011 |
| 33 | Summary: | | | | | | | | |
| 34 | Current State Income Taxes (Line 23) | (5,1 | 78) | 6,541 | 1,363 | | 12,830 | | 14,19 |
| 35 | Current Federal Income Taxes (Line 31) | (30,2 | | 38,210 | 7,960 | | 74,953 | | 82,91 |
| 36 | • | | | · | · · · · · · · · · · · · · · · · · · · | | | | |
| 37 | Total Current Income Tax Expense (To C-1) | \$ (35,4) | 28) \$ | 44,751 | \$ 9,323 | \$ | 87,783 | \$ | 97,106 |

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

Recap Schedules: C-1

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

40

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.

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

| Line No. | | Pe | Total r Books | A | Test Year djustments | | Test Year Adjusted | Forma ustments | | ro Forma Adjusted |
|-------------|--|----------|------------------|----------|-------------------------|----|-----------------------|-----------------------|----|----------------------|
| | | | | | | | /astewater | | | |
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | 304,219 | \$ | (222,709) | \$ | 81,511 | \$ 4,896 | \$ | 86,406 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | 67 | | 28,489 | | 28,556 | 2,954 | | 31,510 |
| 3 | | | | | | | | | | |
| 4 | Subtotal | | 304,286 | | (194,220) | | 110,067 | 7,850 | | 117,916 |
| 5 | Less: Interest Charges (Sch. C-3) | | 1,212 | | 32,968 | | 34,180 | • | | 34,180 |
| 6 | | | | | (007.400) | | 75.007 | 7.050 | | 00 700 |
| 7 | Taxable Income Per Books | | 303,074 | | (227,188) | | 75,887 | 7,850 | | 83,736 |
| 8 | Only data 86 Adventure and a | | | | | | | | | |
| 9 | Schedule M Adjustments: | | 84 | | (9.4) | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | (28,293) | | (84) 28.293 | | - | | | • |
| 11 | Timing Differences (From Sch. C-5) | | (20,293) | | 20,293 | | | | _ | |
| 12 13 | Total Schedule M Adjustments | | (28,209) | | 28,209 | | _ | _ | | _ |
| 14 | Total Schedule in Adjustments | | (20,203) | | 20,203 | | | | | |
| 15 | Taxable Income Before State Taxes | | 331,283 | | (255,397) | | 75,887 | 7,850 | | 83,736 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | 33.,233 | | (41/ | | , | | | , |
| 17 | Loss. Guite modific rax Exemplica (40,000) | | | _ | | | | | | |
| 18 | State Taxable Income | | 331,283 | | (255,397) | | 75,887 | 7,850 | | 83,736 |
| 19 | State Income Tax (5.5% of Line 18)* | | 18,221 | | (14,047) | | 4,174 | 431 | | 4,605 |
| 20 | Limited by NOL | | | | | | | | | |
| 21 | Credits | | | | | | | | | |
| 22 | | - | | | | | | | | |
| 23 | Current State Income Taxes | | 18,221 | | (14,047) | | 4,174 | 431 | | 4,605 |
| 24 | | | | | | | | | | |
| 25 | Federal Taxable Income (Line 15 -23) | | 313,062 | | (241,350) | | 71,713 | 7,419 | | 79,131 |
| 26 | Federal Income Tax Rate | | 0.34 | | 0.34 | | 0.34 | 0.34 | | 0.34 |
| 27 | Federal Income Taxes (Line 25 x Line 26) | | 106,441 | | (82,059) | | 24,382 | 2,522 | | 26,905 |
| 28 | Less: Investment Tax Credit Realized | | | | | | | | | |
| 29 | This Year (Sch. C-7) | | | | | | | | | - |
| 30 | | | | | | | | | | 22 225 |
| 31 | Current Federal Inc. Taxes (Line 27 - Line 29) | | 106,441 | | (82,059) | | 24,382 | 2,523 | | 26,905 |
| 32 | | | | | | | | | | |
| 33 | Summary: | | 40.004 | | (44047) | | . 4 474 | 404 | | 4.005 |
| 34 | Current State Income Taxes (Line 23) | | 18,221 | | (14,047) | | 4,174 | 431 2,523 | | 4,605 |
| 35 | Current Federal Income Taxes (Line 31) | | 106,441 | | (82,059) | | 24,382 | 2,523 | | 26,905 |
| 36 37 | Total Current Income Tax Expense (To C-1) | s | 124,662 | \$ | (96,106) | s | 28,556 | \$ 2,954 | \$ | 31,510 |
| | toral cuttain income tax exhausa (10 0-1) | <u> </u> | 127,002 | <u> </u> | (30,100) | Ψ | 20,000 | 2,004 | | 0.,010 |
| 38 39 | | C | antina Caka | ٠ | s: B-2, C-3, C- | | | | | |

Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

17 18

19 20 21 Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Kirsten Markwell

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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

| Line | *************************************** | Total | Utility | Utility | | |
|------|---|-----------|--------------|------------|------------|------------|
| No. | Description | Per Books | Adjustments* | Adjusted | Water | Wastewater |
| | Interest on Long Town Daht | | | | | |
| 2 | Interest on Long-Term Debt | | | | | |
| 3 | Amortization of Debt Premium, | | | | | |
| 4 | Disc. and Expense Net | | | | | |
| 5 | | | | | | |
| 6 | Interest on Short-Term Debt/Deposits | (401) | 2,245 | 1,844 | 1,392 | 452 |
| 7 | | | | | | |
| 8 | Other Interest Expense - Intercompany | 5,343 | 132,212 | 137,555 | 103,827 | 33,728 |
| 9 | | (4) | | | | |
| 10 | AFUDC | (1) | 1 | - | | |
| 11 | ITO between Complementary | | | | | |
| 12 | ITC Interest Synchronization | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | | • | | <u> </u> | |
| 14 | | | | | | |
| 15 | Total Used For Tax Calculation | \$ 4,941 | \$ 134,458 | \$ 139,399 | \$ 105,219 | \$ 34,180 |
| 16 | | | | | | |

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

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

| 24 25 26 | Balances From Schedule D-1 | Amou | nt | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost |
|----------------|----------------------------|------|---------------|------------------|----------------|---------------------------|-------------------------------|
| 27 | | | | | | | |
| 28 | Long-Term Debt | \$ | - 7 | This Schedule is | not applicable | | |
| 29 | | | | | | | |
| 30 | Short-Term Debt | | - | | | | |
| 31 | | | | | | | |
| 32 | Preferred Stock | | - | | | | |
| 33 | | | | | | | |
| 34 | Common Equity | | - | | | | |
| 35 | | | | | | | |
| 36 | Total | \$ | | <u>-</u> | <u>\$</u> | <u>\$</u> | <u> </u> |

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Schedule: C-4 Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line | | | | |
|------|--|------------------------------------|------------------|-------|
| No. | | | Water | Sewer |
| 1 | Meals & Entertainment per below allocation | | \$ 212 | \$ 84 |
| 2 | · | | | |
| 3 | Total | • | \$ 212 | \$ 84 |
| 4 | | • | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Allocation Methodology to UIF water and wastewater s | systems is based upon number of E | RCs at year end. | |
| 10 | | | | |
| 11 | Total - Meals & Entertainment | 1,371_ | | |
| 12 | @50% | 686 | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Allocation Methodology to counties based on UIF num | ber of ERCs at the end of the test | year: | |
| 17 | | 12/31/11 ERCs | Water | Sewer |
| 18 | Marion County - Water | 527.6 | 39 | |
| 19 | Marion County - Wastewater | 76.2 | | 6 |
| 20 | Orange County - Water | 298.5 | 22 | |
| 21 | Pasco County - Water | 2,883.0 | 212 | |
| 22 | Pasco County - Wastewater | 1,137.0 | | 84 |
| 23 | Pinellas County - Water | 430.1 | 31 | |
| 24 | Seminole County - Water | 2,592.5 | 191 | |
| 25 | Seminole County - Wastewater | 1,375.5 | | 101 |
| 26 | TOTAL UIF | 9,320.4 | 495 | 191 |

Supporting Schedule: None Recap Schedules: C-2



Florida Public Service Commission

Schedule: C-5 Page 1 of 1

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [X]

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.

| | | | UIF | | | | Per Be | ooks Allocation | to County Sy | stems | | |
|----------|---|-------------------|-------------|-------------------|----------|---------|---------|-----------------|--------------|----------|----------|----------|
| Line | | Total | Utility | Utility | Marion | Marion | Orange | Pasco | Pasco | Pinellas | Seminole | Seminole |
| No. | Description | Per Books | Adjustments | Adjusted | Water | Sewer | Water | Water | Sewer_ | Water | Water | Sewer |
| 1 1 | Fiming Differences: | | | | | | | | | | | |
| 2 | • | | | | | | | | | | | |
| 3 | Fax Depreciation and Amortization | \$ 415,201 | | \$ 415,201 | | | | | | | | |
| 4 1 | Book Depreciation and Amortization | 525,753 | | 525,753 | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 I | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 (| Other Timing Differences (Itemize): | | | | | | | | | | | |
| - | Tap Fees | - | | - | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | | 15,050 | | | | | | | | |
| 12 I | Deferred Maintenance Amortization | (7,024) | | (7,024) | | | | | | | | |
| 13 I | Deferred Rate Case Additions | - | | - | | | | | | | | |
| 14 I | Deferred Rate Case Amortization | (137,916) | | (137,916) | | | | | | | | |
| 15 (| Organization Expense Amortization | 4,172 | | 4,172 | | | | | | | | |
| 16 I | Bad Debts | 2,094 | | 2,094 | | | | | | | | |
| 17 (| Other (See Note 1) | 2,249 | | 2,249 | | | | | | | | |
| 18 | | _ | | | | | | | | | | |
| | Total Timing Differences (To C-2) | (231,927) | | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227 |
| 20 | | | | | | | | | | | | |
| | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12,756) | | | | | | | | |
| | Limited by NOL) | | | | | | | | | | | |
| | State Deferred Tax (See Note 2) | (12,756) | • | (12,756) | | | | | | | | |
| 25 | | | | | | | | | | | | |
| | Firming Differences For Federal Taxes | | | | | | | | | | | |
| | Line 18 - 23) | (219,171) | - | (219,171) | | | | | | | | |
| | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 | | | | | | | | | | | | |
| | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | - | (74,519) | | | | | | | | |
| 31 | | | | | | | | | | | | |
| | Add: State Deferred Taxes (Line 23) | (12,756) | <u> </u> | (12,756) | | | | | | | | |
| 33 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | s - | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4 007) | (24 270) | /49 600 |
| 35 | iorai paraitan tay Exhausa (10 C-1) | a (01,215) | · · | ₽ (01,∠13) | (4,840) | (/14) | (2,795) | (40,386) | (10,047) | (4,027) | (24,276) | (12,880 |

37 Notes:

36

Supporting Schedules: None Recap Schedules: C-2

^{38 (1)} The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have 43 not been included in the above schedule.

Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Florida Public Service Commission

Net Deferred Income Taxes - TOTAL 190.1 Federal

(1,105,511)

(1,105,267)

(973,238)

(970,837)

(1,139,240)

(1,141,218)

(988,957)

(986, 142)

Schedule: C-6 Page 1 of 3

Preparer: Kirsten Markwell

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 | | Acc | ount No. 4419 / 436 | 9 | Acco | unt No. 4421 / 4371 | | Net Defer |
|------|------|----------|---------------------|-----------|----------|---------------------|-----------|-------------|
| No. | Year | State | Federal | Total | State | Federal | Total | 190.2 State |
| 1 | 2008 | 978 | 10,505 | 11,483 | 3,883 | 22,681 | 26,564 | (33,729) |
| 2 | 2009 | 978 | 10,505 | 11,483 | 3,955 | 23,101 | 27,056 | (35,951) |
| 3 | 2010 | 978 | 10,505 | 11,483 | 4,106 | 23,985 | 28,091 | (15,719) |
| 4 | 2011 | 978 | 10,505 | 11,483 | 4,094 | 23,917 | 28,011 | (15,305) |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | Acc | ount No. 4425 / 437 | 5 | Acco | unt No. 4427 / 4377 | | |
| 8 _ | Year | State | Federal | Total | State | Federal | Total | |
| 9 | 2008 | (19,740) | (115,312) | (135,052) | (3,347) | (19,548) | (22,895) | |
| 10 | 2009 | (23,012) | (134,429) | (157,441) | (1,486) | (8,675) | (10,161) | |
| 11 | 2010 | (20,720) | (121,038) | (141,758) | (267) | (1,553) | (1,820) | |
| 12 | 2011 | (20,183) | (117,903) | (138,086) | (301) | (1,750) | (2,051) | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | Acc | ount No. 4433 / 438 | <u> </u> | Acco | unt No. 4437 / 4387 | | |
| 16 | Year | State | Federal | Total | State | Federal | Total | |
| 17 | 2008 | (383) | (23,216) | (23,599) | (15,120) | (980,621) | (995,741) | |
| 18 | 2009 | (2,801) | (23,216) | (26,017) | (14,749) | (979,354) | (994,103) | |
| 19 | 2010 | (5,219) | (23,216) | (28,435) | 4,277 | (868,503) | (864,226) | |
| 20 | 2011 | (5,228) | (23,318) | (28,546) | 4,218 | (868,818) | (864,600) | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | ount No. 4385 / 443 | | | | | |
| 24 _ | Year | State | <u>Federal</u> | Total | | | | |
| 25 | 2008 | - | - | - | | | | |
| 26 | 2009 | 1,164 | 6,801 | 7,965 | | | | |
| 27 | 2010 | 1,126 | 6,582 | 7,708 | | | | |
| 28 | 2011 | 1,117 | 6,530 | 7,647 | | | | |

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

Accumulated Deferred Income Taxes - State

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-6 Page 2 of 3

Preparer: Kirsten Markwell

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. 4 | l419 (190.2011) Def | ferred State Tax - (| Other Tap Fees | | | Account No. 4421 | (190.2012) - Deferr | ed State Tax - Tap | Fees Post 2000 | |
|----------|--------------|----------------------------|----------------------|----------------------|-------------------|----------|--------------|------------------|---------------------|---------------------|----------------|----------|
| _ | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| Line | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| No. | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 1 | 2008 | | | | | 978 | 2008 | | | | | 3,883 |
| 2 | 2009 | 978 | - | | | 978 | 2009 | 3,883 | 72 | | | 3,955 |
| 3 | 2010 | 978 | - | | | 978 | 2010 | 3,955 | 151 | | | 4,106 |
| 4 | 2011 | 978 | - | | | 978 | 2011 | 4,106 | (12) | | | 4,094 |
| 5 | | | | | | | | | | | | |
| 6 _ | | Account No | o. 4425 (190.2020) [| Deferred State Tax | - Rate Case | | | Account No. | 4427 (190.2021) De | | Maint Fee | |
| 7 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (19,740) | 2008 | | | | | (3,347) |
| 11 | 2009 | (19,740) | (3,272) | | | (23,012) | 2009 | (3,347) | 1,861 | | | (1,486) |
| 12 | 2010 | (23,012) | 2,292 | | | (20,720) | 2010 | (1,486) | 1,219 | | | (267) |
| 13 | 2011 | (20,720) | 537 | | | (20,183) | 2011 | (267) | (34) | | | (301) |
| 14 | | | | | | | | | | | | |
| 15 _ | | Account | t No. 4433 (190.202 | 4) Deferred State | Tax - Org | | | Account No. 4 | 437 (190.2031) Def | erred State Tax - I | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (383) | 2008 | | | | | (15,120) |
| 20 | 2009 | (383) | (2,418) | | | (2,801) | 2009 | (15,120) | 371 | | | (14,749) |
| 21 | 2010 | (2,801) | (2,418) | | | (5,219) | 2010 | (14,749) | 19,026 | | | 4,277 |
| 22 | 2011 | (5,219) | (9) | | | (5,228) | 2011 | 4,277 | (59) | | | 4,218 |
| 23 | | | | | | | | | | | | |
| 24 | | Accol | ınt No. 4435 - Defe | | | | | | | | | |
| 25 | | B t t | Current | Flowback | Adjust. | at | | | | | | |
| 26 27 | Year | Beginning | Year Deferral | To Curr. Year | Debit (Credit) | Ending | | | | | | |
| - | | Balance | Detatigi | TWAL | (Credit) | Balance | | | | | | |
| 28 | 2008 | | 4.404 | | | - | | | | | | |
| 29 | 2009 | 1 164 | 1,164 | | | 1,164 | | | | | | |
| 30 31 | 2010 2011 | 1,16 4 1,126 | (38) | | | 1,126 | | | | | | • |
| 31 | 2011 | 1,126 | (9) | | | 1,117 | | | | | | |

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

Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-6 Page 3 of 3

Preparer: Kirsten Markwell

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. 43 | 369 (190.1011) Defe | rred Federal Tax - | Other Tap Fees | | | Account No. 4371 | 190.1012) Deferred | Federal Tax - Ta | 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 | 2008 | | | | | 10,505 | 2008 | | | | | 22,681 |
| 2 | 2009 | 10,505 | | | | 10,505 | 2009 | 22,681 | 420 | | | 23,101 |
| 3 | 2010 | 10,505 | | | | 10,505 | 2010 | 23,101 | 884 | | | 23,985 |
| 4 | 2011 | 10,505 | | | | 10,505 | 2011 | 23,985 | (68) | | | 23,917 |
| 5 | | | | | | | | | | | | |
| 6 | | Account No. | 4375 (190.1020) D | eferred Federal Ta | x - Rate Case | | | Account No. 4 | 377 (190.1021) Def | erred Federal Tax | - Maint Fee | |
| 7 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (115,312) | 2008 | | | | | (19,548) |
| 11 | 2009 | (115,312) | (19,117) | | | (134,429) | 2009 | (19,548) | 10,873 | | | (8,675) |
| 12 | 2010 | (134,429) | 13,391 | | | (121,038) | 2010 | (8,675) | 7,122 | | | (1,553) |
| 13 | 2011 | (121,038) | 3,135 | | | (117,903) | 2011 | (1,553) | (197) | | | (1,750) |
| 14 | | | | | | | | | | | | |
| 15 | | Account No | . 4383 (190.1024) D | eferred Federal To | ax - Org. Exp. | | | Account No. 43 | 87 (190.1031) Defe | rred Federal Tax - | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (23,216) | 2008 | | | | | (980,621) |
| 20 | 2009 | (23,216) | 0 | | | (23,216) | 2009 | (980,621) | 1,267 | | | (979,354) |
| 21 | 2010 | (23,216) | 0 | | | (23,216) | 2010 | (979,354) | 110,851 | | | (868,503) |
| 22 | 2011 | (23,216) | (102) | | | (23,318) | 2011 | (868,503) | (315) | | | (868,818) |
| 23 | | | | | | | | | | | | |
| 24 . | | Accour | nt No. 4485 - Deferr | ed Federal Tax - E | Bad Debt | | | | | | | |
| 25 | | | Current | Flowback | Adjust. | | | | | | | |
| 26 | | Beginning | Year | To Curr. | Debit | Ending | | | | | | |
| 27 | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | - | | | | | | |
| 29 | 2009 | - | 6,801 | | | 6,801 | | | | | | |
| 30 | 2010 | 6,801 | (219) | | | 6,582 | | | | | | |
| 31 | 2011 | 6,582 | (52) | | | 6,530 | | | | | | |

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

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-7 Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

| | | | | 1.5 % ITC | | | | | · · · · · · · · · · · · · · · · · · · | |
|-------------|-------|--------------|---------------------------|-----------------------|-------------|-------------|-------------|----------|---------------------------------------|------------|
| Line No. | Year | Gross ITC | Acc. Amort. 12/31/2008 | Net ITC 12/31/2008 | 2009 | 2010 | 2011 | | | |
| 1 | Prior | (18,612) | 7,812 | (10,800) | 279 | 279 | 279 | | | |
| 2 | 1981 | (7,053) | 2,862 | (4,191) | 106 | 106 | 106 | | | |
| 3 | 1982 | (18,745) | 7,306 | (11,439) | 281 | 281 | 281 | | | |
| 4 | 1983 | (52,301) | 19,625 | (32,676) | 785 | 785 | 785 | | | |
| 5 | 1984 | (37,642) | 13,560 | (24,082) | 565 | 565 | 565 | | | |
| 6 | 1985 | (12,934) | 4,462 | (8,472) | 194 | 194 | 194 | | | |
| 7 | 1986 | (9,723) | 3,212 | (6,511) | 146 | 146 | 146 | | | |
| 8 | | , , | | • | 2,356 | 2,356 | 2,356 | | | |
| 9 | | | 58,839 | (98,171) | (95,815) | (93,459) | (91,103) | | | |
| 10 | | | - | | | | | | | |
| 11 | | | Per Books | (102,883) | (102,098) | (99,742) | (88,747) | | | |
| 12 | | | | | | | | | | |
| 13 | | | Difference | (4,712) | (6,283) | (6,283) | 2,356 | | | |
| 14 | | | = | See Note 1. | See Note 2. | See Note 3. | See Note 4. | | | |
| 15 | | | | | | | | | | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | Allocation to Countie | <u> </u> |
| 18 | | | Amount F | Realized | Amortiz | zation | | | | |
| 19 | | | | Prior | | Prior | | | 12/31/11 ERCs | Allocation |
| 20 | | Beginning | Current | Year | Current | Year | Ending | Marion | 603.8 | (5,9 |
| 21 | _ | Balance | Year | Adjust. | Year | Adjust. | Balance | Orange | 298.5 | (2,9 |
| 22 | 2008 | | | | | | (98,171) | Pasco | 4,020.0 | (39,2 |
| 23 | 2009 | (98,171) | | | 2,356 | | (95,815) | Pinellas | 430.1 | (4,2 |
| 24 | 2010 | (95,815) | | | 2,356 | | (93,459) | Seminole | 3,968.0 | (38,7 |
| 25 | 2011 | (93,459) | | | 2,356 | | (91,103) | TOTAL | 9,320.4 | (91,1 |
| 26 | | | | | | | | | | |

29 Notes:

27 28

- 30 1. 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
- 31 2. 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
- 32 3. 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.

 34
- 35 4. 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-8 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | Parent's Name: | | | Utilities, Inc. | | |
|----------|---|--------------------------|-------------|-----------|--------------------|----------------|---|
| Line | | - | % of | | Cost | Weighted | |
| No. | Description | Amount | Total | | Rate | Cost | - |
| 1 | Long-Term Debt | | | % | 9 | 6 | % |
| 2 | | | | | | | |
| 3 4 | Short-Term Debt | | | | | | |
| 5 6 | Preferred Stock | | | | | | |
| 7 | Common Equity - Common Stock | | | | | | |
| 8 9 | Retained Earnings - Parent Only | Ξ | | - | | | |
| 10 | Deferred Income Tax | | | | | | |
| 11 | | | | | | | |
| 12 | Other Paid in Capital | | | _ | | | |
| 13 | | | | | | | |
| 14 | Total | N/A | 0.00% | <u></u> % | | | % |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | Weighted Cost Parent Debt X 37.63% (or applicable cons | olidated tax rate) | | | | | |
| 18 | X Equity of Subsidiary (To C-1) | | | | | | |
| 19 | | | | | | | |
| 20 | NOTE: A Corent debt adjustment is not necessary. Utilities | a Ina (narant aamnany) | imputes int | | avnanca ta aca | h subsidian: | |
| 21 22 | NOTE: A Parent debt adjustment is not necessary. Utilitie company, including Utilities, Inc. of Florida, based on the | | - | | - | • | |
| 23 | is shown on Schedules C-3, line 8. | capital su uctule of the | Consolidate | u grot | ip. Tills litteret | mipany miteres | |

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-9 Page 1 of 1

Preparer: Kirsten Markwell

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

Line No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-10 Page 1 of 1

Preparer: Kirsten Markwell

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

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

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Schedule D-1 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|----------------------------------|---------|-----------|---------------|
| Line No. | Class of Capital | Requested Rate Base AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 2,068,490 | 44.76% | 6.65% | 2.98% |
| 2 | Short Term Debt | • | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 2,056,939 | 44.51% | 10.36% | 4.61% |
| 5 | Customer Deposits | 30,739 | 0.67% | 6.00% | 0.04% |
| 6 | Tax Credits - Zero Cost | 39,802 | 0.86% | | |
| 7 | Tax Credits - Weighted Cost | | | | |
| 8 | Accumulated Deferred Income Tax | 425,306 | 9.20% | | |
| 9 | Other (Explain) | - | | | |
| 10 | | | | | |
| 11 | Total | 4,621,276 | 100.00% | | 7.63% |
| 12 | | | | | |

13

14 Notes:

15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.

16

17 2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company,

18 Utilities, Inc.

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 Reconciliation of Capital Structure to Requested Rate Base 13-Month Average Balance

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 Page 1 of 2

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) Reconciliation A | (6) Adjustments | (7) |
|-------------|--|------------------|------------------|------------------------|-------------------------|------------------------|-----------------------------------|
| Line No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Thirteen Month Average | Pro Rata | Pro Rata Percentage | Reconciled to Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (177,931,510) | 50.14% | 2,068,490 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | | | | • | | - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (176,972,330) | 49.86% | 2,056,939 |
| 5 | Customer Deposits | 27,325 | 33,411 | 30,739 | - | n/a | 30,739 |
| 6 | Tax Credits - Zero Cost | 40,310 | 39,294 | 39,802 | - | n/a | 39,802 |
| 7 | Tax Credits - Weighted Cost | | | | - | | - |
| 8 | Accumulated Deferred Income Taxes - See note 2 | 426,510 | 410,860 | 425,306 | - | n/a | 425,306 |
| 9 | Other (Explain) | | | | - | | |
| 10 | | | | | | | |
| 11 | Total | 359,271,311 | 357,488,666 | 359,525,116 | (354,903,840) | 100.00% | 4,621,276 |
| 12 | | | | | | | |
| 13 | | | | | | | |

14 Notes:

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

Recap Schedules: D-1

^{15 1.} Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Preferred Stock Outstanding Thirteen Month Average

Company: Utilities, Inc. of Florida - Pasco County

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

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-3

Page 1 of 1

Preparer: Kirsten E. Markwell

| Expla | 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 2 | Not applicable. | | | | | | | | | | | |

Recap Schedules: A-19, D-2

4

13-Month Average Cost of Short Term Debt

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-4
Page 1 of 1

Preparer: Kirsten E. Markwell

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) |
|----------|---------------------|--------------------------------------|------------------------------------|--------------------------------|-----------|
| | | | | Thirteen Month Average | Effective |
| Line No. | Lender | Total Interest Expense | Maturity Date | Amount Outstanding at 12/31/11 | Cost Rate |
| 1 | Chase | <u> </u> | Revolving Line of Credit | | |
| 2 | | | | | |
| 3 | Total | - | | - | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Note: Short term of | debt is actual for Utilities, Inc. o | of Florida's parent company, Utili | ities, Inc. | |
| 7 | | | | | |
| 8 | *Maturity Date no | ot applicable | | | |

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13-Month Average Balance

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [x]
Historical [x] Projected []

Florida Public Service Commission

Schedule D-5 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| Line No. | (1) Description, Coupon Rate, Years of Life | (2) Issue Date - Maturity Date | (3) Principal Amount Sold (Face Value) | (4) Thirteen Month Average Principal Amount Outstanding 12/31/11 | (5) Amount Outstanding within One Year | (6) Unamortized Discount or Premium Associated with Column (4) | (7) Unamortized Issuing Expense Associated with Column (4) | (8) Annual Amortization of Discount or Premium on Principal Outstanding | (9) Annual Amortization of Issuing Expense on Principal Outstanding | (10) Interest Cost (Coupon Rate x Column (4)) | (11) Total Interest Cost (8)+(9)+(10) | (12) Effective Cost Rate (11)/((4)-(6)-(7)) |
|-------------|--|--------------------------------|--|---|---|--|--|---|--|--|--|--|
| 1 2 3 | 6.58% note, due in installments beginning 2017 | 7/19/2006 - 7/19/2035 | 180,000,000 | 180,000,000 | - | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |
| 5 | Total | | 180,000,000 | 180,000,000 | _ | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6,65% |

8 Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long Term Debt 13-Month Average Balance

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Interim [] Final [x] Historical [x] Projected [] Florida Public Service Commission

Schedule D-6 Page 1 of 1

Preparer: Kirsten E. Markwell

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) |
|------|---------------------|---------------|-------------------|------------------------|-----------------|-----------------------|---------------------|--------------------------|------------------------|-------------------|---------------|---------------|--------------------|
| | ., | | | Thirteen Month Average | Amount | Unamortized Discount | Unamortized Issuing | Annual Amortization of | Annual Amortization of | Basis of | Interest Cost | Total | Effective |
| Line | Description, Coupon | Issue Date - | Principal Amount | Principal Amount | Outstanding | or Premium Associated | Expense Associated | Discount or Premium | Issuing Expense on | Variable Rate | (Coupon Rate | Interest Cost | Cost Rate |
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | (i.e. Prime + 2%) | x Column (4)) | (8)+(9)+(11) | (12)/((4)-(6)-(7)) |
| | | | | | | | | | | | | | |

Not applicable.

2

4 Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Utility [X] or Parent [] Historic [X] or Projected [] Schedule: D-7 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| | (1) | (2) | (3) | (4) | (5) Ending |
|------|-------------|-----------|----------|---------------------|---------------|
| Line | For the | Beginning | Deposits | Deposits | Balance |
| No. | Month Ended | Balance | Received | Refunded | (2+3-4) |
| 1 | Dec-10 | | | | 27,325 |
| 2 | Jan-11 | 27,325 | 1,513 | 555 | 28,283 |
| 3 | Feb-11 | 28,283 | 1,165 | 776 | 28,672 |
| 4 | Mar-11 | 28,672 | 1,898 | 964 | 29,606 |
| 5 | Apr-11 | 29,606 | 1,313 | 1,072 | 29,847 |
| 6 | May-11 | 29,847 | 1,675 | 866 | 30,656 |
| 7 | Jun-11 | 30,656 | 1,502 | 1,244 | 30,914 |
| 8 | Jul-11 | 30,914 | 1,454 | 971 | 31,397 |
| 9 | Aug-11 | 31,397 | 1,807 | 1,152 | 32,052 |
| 10 | Sep-11 | 32,052 | 1,271 | 1,127 | 32,196 |
| 11 | Oct-11 | 32,196 | 1,291 | 1,047 | 32,440 |
| 12 | Nov-11 | 32,440 | 1,433 | 1,059 | 32,814 |
| 13 | Dec-11 | 32,814 | 1,482 | 885 | 33,411 |
| 14 | | • | | | • |
| 15 | | | Thirte | en Month Average \$ | 30,739 |

Recap Schedules: A-19, D-2

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] or Sewer []

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

Schedule E-1 Page 1 of 2 Preparer: Kirsten Markwell

| (1) | (2) | (3) Test Year Rates | (4) Test Year Rates | (5) Test Year Rates | (6) Current Rates | (7) |
|-------------|--------------------------------------|-------------------------|------------------------|------------------------|--------------------------|----------------|
| Line No. | Class/Meter Size | Effective 10.19.2010 | Effective 2.23.2011 | Effective 7.21.2011 | Effective 7.26.2011 | Proposed Rates |
| 1 | Residential | | | | | |
| 2 | 5/8" Residential | \$12.55 | \$12.58 | \$12.28 | \$12.35 | \$16.89 |
| 3 | 3/4" Residential | \$18.83 | \$18.88 | \$18.43 | \$18.54 | \$25.36 |
| 4 | 1" Residential | \$31.38 | \$31.46 | \$30.71 | \$30.89 | \$42.25 |
| 5 | 1.5" Residential | \$62.75 | \$62.91 | \$61.41 | \$61.76 | \$84.48 |
| 6 | 2" Residential | \$100.40 | \$100.65 | \$98.26 | \$98.82 | \$135.17 |
| 7 | 3" Residential | \$200,80 | \$201.30 | \$196.51 | \$197.63 | \$270.32 |
| 8 | 4" Residential | \$313.75 | \$314.53 | \$307.05 | \$308.80 | \$422.38 |
| 9 | 6" Residential | \$627.50 | \$629.07 | \$614.11 | \$617.61 | \$844.77 |
| 10 | | | | | | |
| 11 | General Service | | | | | |
| 12 | 5/8" General Service | \$12.55 | \$12.58 | \$12.28 | \$12.35 | \$16.89 |
| 13 | 3/4" General Service | \$18.83 | \$18.88 | \$18.43 | \$18.54 | \$25.36 |
| 14 | 1" General Service | \$31.38 | \$31.46 | \$30.71 | \$30.89 | \$42.25 |
| 15 | 1.5" General Service | \$62.75 | \$62.91 | \$61.41 | \$ 61. 7 6 | \$84.48 |
| 16 | 2" General Service | \$100.40 | \$100.65 | \$98.26 | \$98.82 | \$135.17 |
| 17 | 3" General Service | \$200.80 | \$201.30 | \$196.51 | \$197.63 | \$270.32 |
| 18 | 4" General Service | \$313.75 | \$314.53 | \$307.05 | \$308.80 | \$422.38 |
| 19 | 6" General Service | \$627.50 | \$629.07 | \$614.11 | \$617.61 | \$844.77 |
| 20 | | | | | | |
| 21 | Gallonage Charge (per 1,000 Gallons) | | | | | |
| 22 | Residential - First 3,000 gallons | \$3.73 | \$3.74 | \$3.69 | \$3.71 | \$5.07 |
| 23 | Residential - Over 3,000 gallons | \$4.04 | \$4.05 | \$4.00 | \$4.02 | \$5.50 |
| 24 | General Service | \$3.85 | \$3.86 | \$3.76 | \$3.78 | \$5.17 |

Rate Schedule

Company: Utilities, Inc. of Florida; Pasco County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x] Water [] or Sewer [X]

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

| | Schedule E-1 |
|-----------|-----------------|
| | Page 2 of 2 |
| Preparer: | Kirsten Markwel |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------|--|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|----------------|
| Line No. | Class/Meter Size | Test Year Rates Effective 10.19.2010 | Test Year Rates Effective 2,23,2011 | Test Year Rates Effective 3.13,2011 | Test Year Rates Effective 7.21.2011 | Current Rates Effective 7.26,2011 | Proposed Rates |
| 1 | Residential - All Areas Except Buena Vis | ta Manor, Oak Hill D | evelopments & Wis-Ba | 1 | | | |
| 2 | All Residential Meter Sizes | \$14.60 | \$14.69 | \$14.69 | \$14.45 | \$14.49 | \$15.71 |
| 3 4 | Residential - Buena Vista Manor, Oak Hi | II Develonments & W | is-Bar | | | | |
| 5 | All Residential Meter Sizes | \$11.24 | \$11.31 | \$11.31 | \$11.13 | \$11.16 | \$12.10 |
| 6 | | | | | | | |
| 7 | General Service | | | | | | |
| 8 | 5/8" General Service | \$14.60 | \$14.69 | \$14.69 | \$14.45 | \$14.49 | \$15.71 |
| 9 | 3/4" General Service | \$21.90 | \$22.03 | \$22.03 | \$21.67 | \$21.74 | \$23.58 |
| 10 | 1" General Service | \$36.50 | \$36.72 | \$36.72 | \$36.12 | \$36.23 | \$39.29 |
| 11 | 1.5" General Service | \$73.00 | \$73.44 | \$73.44 | \$ 72.23 | \$ 72.45 | \$78.57 |
| 12 | 2" General Service | \$116.80 | \$117.50 | \$117.50 | \$ 115.57 | \$115.92 | \$125.72 |
| 13 | 3" General Service | \$233.60 | \$235.00 | \$235.00 | \$231.13 | \$231.82 | \$251.41 |
| 14 | 4" General Service | \$365.00 | \$367.19 | \$ 367.19 | \$361.15 | \$362.23 | \$392.84 |
| 15 | 6" General Service | \$730.00 | \$734.38 | \$734.38 | \$722.30 | \$724.47 | \$785.69 |
| 16 | | | | | | | |
| 17 | Multi-Residential Service - Buena Vista N | Manor, Oak Hill Devel | lopments & Wis-Bar | | | | |
| 18 | 5/8" Multi-Residential Service | \$27.16 | \$27.32 | \$27.32 | \$27.32 | \$27.40 | \$29.72 |
| 19 | 1" Multi-Residential Service | \$28.10 | \$28.27 | \$28.27 | \$27.81 | \$27.89 | \$30.25 |
| 20 | Multi-Residential Flat Rate Service | | | \$28.27 | \$27.83 | \$27.91 | \$30.27 |
| 21 | | | | | | | |
| 22 | Gallonage Charge (per 1,000 Gallons) | | | | | | |
| 23 | Residential (1) - Maximum 6,000 gallons | \$12.40 | \$12.47 | \$12.47 | \$12.27 | \$12.31 | \$13.35 |
| 24 | Residential (2) - Maximum 6,000 gallons | \$8.37 | \$8.42 | \$8.42 | \$8.27 | \$8.29 | \$8,99 |
| 25 | General Service | \$16.43 | \$16.53 | \$16.53 | \$16.29 | \$16.34 | \$17.72 |
| 26 | Multi-Residential Service (2) | | | \$16.53 | \$16.53 | \$16.58 | \$17.98 |
| 27 | `, | | | | | | |
| 28 | (1) All Areas Except Buena Vista Manor, Oa | k Hill Developments | & Wis-Bar | | | | |
| 20 | (2) Puona Vieta Monor Cale Hill Davidonme | - | | | | | |

⁽²⁾ Buena Vista Manor, Oak Hill Developments & Wis-Bar

Revenue Schedule at Test Year Rates - Proof of Revenue

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] or Sewer []

Schedule E-2 Page 1 of 4 Preparer: Kirsten Markwell

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.

| | | | | calculation must b | e made for ea | ich period. | | | | | | | | |
|----------|--|-------------------------|----------------|--------------------|---------------|---------------------|-------------|--------------------|-----------|---------------|-------------|--------------------|-----------|--------------|
| (1) | (2) | | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year | Test Year |
| | | | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Revenues |
| Line | | | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates |
| No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Eff. 2/23/11 | 02/23/11 | Eff. 2/23/11 | 07/21/11 | Eff. 7/21/11 | 07/21/11 | Eff. 7/21/11 |
| | | | | | | | | | | | | | | |
| | Residential - Base Charge | | | | | **** | | | | | | | | |
| 2 | 5/8" Residential | | 5,498 | | \$12.55 | \$69,000 | 13,667 | | \$12.58 | \$171,931 | | | \$12.28 | \$0 |
| 3 | 1" Residential | m - 1 % - 1 1 1 | 4 | | \$31.38 | \$126 | 10 10 | | \$31.46 | \$315 | | | \$30.71 | \$0 |
| 5 | | Total Residential | 5,502 | | | \$69,125 | 13,677 | | | \$172,245 | | | | \$0 |
| _ | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | | |
| 8 | 0-3,000 Gallons | | | 10,355 | \$3.73 | \$38,624 | | 22,820 | \$3.74 | \$85,347 | | | \$3.69 | \$0 |
| 9 | Over 3,000 Gallons | | | 4,987 | \$4.04 | \$20,147 | | 12,142 | \$4.05 | \$49,175 | | | \$4.00 | \$0 |
| 10 | 5/8" Residential Total Gallons | | | 15,342 | 34.04 | \$58,772 | | 34,962 | ¥4.05 | \$134,522 | | | 34.00 | |
| 11 | 570 Residential Fold Children | | | | | - 450,772 | | 34,502 | | 3134,322 | | | | |
| 12 | 1" Residential | | | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | | 2 | \$3.73 | \$7 | | 9 | \$3.74 | \$34 | | | \$3.69 | \$0 |
| 14 | Over 3,000 Gallons | | | | \$4.04 | \$0 | | • | \$4.05 | \$0 | | | \$4.00 | \$0 |
| 15 | 1" Residential Total Gallons | | | 2 | | \$7 | | 9 | | \$34 | | | | \$0 |
| 16 | | | | | | | | | | | | | | |
| 17 | Total Residential Service | | 5,502 | 15,344 | | \$127,905 | 13,677 | 34,971 | | \$306,801 | | | | \$0 |
| 18 | | | | | | | | | | | | | | |
| 19 | | Average Res | idential Bill | | | \$23.25 | | | | \$22,43 | | | | \$0.00 |
| 20 | | | | | | | | | | | | | | ***** |
| 21 | General Service - Base Charge | | | | | | | | | | | | | |
| 22 | 5/8" General Service | | 46 | | \$12,55 | \$577 | 98 | | \$12.58 | \$1,233 | | | \$12.28 | \$0 |
| 23 | 1" General Service | | 23 | | \$31.38 | \$722 | 62 | | \$31.46 | \$1,951 | | | \$30.71 | \$0 |
| 24 | 1.5" General Service | | 2 | | \$62.75 | \$126 | 6 | | \$62.91 | \$377 | | | \$61.41 | \$0 |
| 25 | 2" General Service | | 55 | | \$100.40 | \$5,522 | 121 | | \$100.65 | \$12,179 | | | \$98.26 | \$ 0_ |
| 26 | | Total General Service | 126 | | | \$6,947 | 287 | | | \$15,739 | 0 | | | \$0 |
| 27 | | | | | | | | | | | | | | |
| 28 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 29 | 5/8" General Service | | | 239 | \$3.85 | \$920 | | 938 | \$3.86 | \$3,621 | | | \$3.76 | \$0 |
| 30 | 1" General Service | | | 600 | \$3.85 | \$2,310 | | 1,179 | \$3.86 | \$4,551 | | | \$3.76 | \$0 |
| 31 | 1.5" General Service | | | 67 | \$3.85 | \$258 | | 240 | \$3.86 | \$926 | | | \$3,76 | \$0 |
| 32 | 2" General Service | | | 3,717 | \$3.85 | \$14,310 | | 13,796 | \$3.86 | \$53,253 | | | \$3.76 | \$0 |
| 33 | Total | | | 4,623 | | \$17,799 | | 16,153 | | \$62,351 | | | | \$0 |
| 34 | | | | | | | | | | | | | | |
| 35 | Total General Service | | 126 | 4,623 | | \$24,745 | 287 | 16,153 | | \$78,090 | - | | | \$0 |
| 36 | | | | | | | | | | | | | | |
| 37 | | Average General | I Service Bill | | | \$ 196.39 | | | | \$272.09 | | | | \$0.00 |
| 38 | Total Missellanson Sandas Charas Da | | | | | £1.267 | | | | 64.020 | | | | |
| 39 | Total Miscellaneous Service Charge Rev | renues | | | | \$1,386 | | | | \$4,929 | | | | \$0 |
| 40 | Total Abana Calanter | | | | | 6151.037 | | | | 6366.555 | | | | |
| 41 | Total Above Calculations | | | | | \$154,036 | | | | \$389,820 | | | | 50 |
| 42 43 | Total Per Books | | | | | E(3.450 | | | | 0407 545 | | | | ••• |
| 43 44 | Adjustment to Remove Accrual Include | d in Pay Paals Daloves | | | | \$62,428 \$8,169 | | | | \$407,545 | | | | \$0 |
| 44 | Adjustment to Remove Accrual Include | | m 1/2011 | | | \$81,163 | | | | (\$12,858) | | | | |
| 46 | Total - Adjusted Books | O TOTO WEACHINES DOONER | 1/4011 | | | \$151,761 | | | | \$394,687 | | | | \$0 |
| 47 | · our - Valueten noors | | | | | \$131,701 | | | | 3374,007 | | | | |
| 47 | Difference | | | | | \$2,275 | | | | (\$4,867) | | | | 50 |
| 49 | Dinerence | | | | | 34,2/3 | | | | (34,567) | | | | 30 |
| 50 | Percentage Difference | | | | | 1 509/ | | | | 1 339/ | | | | 0.009/ |
| JU | t ercentäge Dinetente | | | | | <u>1.50%</u> | | | | <u>-1,23%</u> | | | | 0.00% |

Preparer: Kirsten Markwell

Schedule E-2

Page 2 of 4

Revenue Schedule at Test Year Rates - Proof of Revenue

Docket No.: 120209-WS

50

Percentage Difference

Test Year Ended: December 31, 2011 Interim [] Final [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

Water [x] or Sewer [] calculation must be made for each period. (1) (2) (15) (16) (17) (20) (24) Total Billable Total Bills Total Billable Test Year Test Year Gallons (in 000's) Rates Revenues Total Gatlons Total Revenues at for Rates Effective Bills for (in 000's) for Test Year Line for Rates Effective for Rates Annualized Proposed Proposed Class/Meter Size 07/26/11 Eff. 7/26/11 07/26/11 Eff. 7/26/11 Test Year Test Year Rates Rates No. Revenue Revenues Residential - Base Charge 13,541 \$12.35 \$167,231 32,706 \$408,162 \$403,919 \$16.89 \$552,404 5/8" Residential 1" Residential \$30.89 \$278 23 \$718 \$710 \$42.25 \$972 13,550 \$167,509 \$553,376 Total Residential 32,729 \$408,880 \$404,630 Gallonage Charge (per 1,000 Gallons) 5/8" Residential 0-3,000 Gallons 20,669 \$3.71 \$76,682 53,844 \$200,653 \$199,761 \$5.07 \$272,989 \$154,484 Over 3,000 Gallons \$44,055 28,088 \$113,378 \$112,914 10,959 \$4.02 \$5.50 5/8" Residential Total Gallons 31,628 \$120,737 81,932 \$312,675 \$427,473 \$314,031 11 12 0-3,000 Gallons \$3.71 \$41 22 \$82 \$82 13 11 \$5.07 \$112 Over 3,000 Gallons 52 \$4.02 \$209 52 \$209 \$209 \$5,50 \$286 15 I" Residential Total Gallons \$250 74 \$291 \$291 \$398 63 16 13,550 31,691 \$288,496 32,729 82.006 \$723,202 \$717,595 \$981,247 17 **Total Residential Service** 18 Average R \$21.29 \$22.10 \$21.93 \$29.98 20 21 General Service - Base Charge 5/8" General Service 95 \$12,35 \$1,173 239 \$2,983 \$2,952 \$16.89 \$4,037 1" General Service 55 \$30.89 \$1,699 140 \$4,371 \$4,325 \$42.25 \$5,915 1.5" General Service \$61.76 \$309 13 \$812 \$803 \$84.48 \$1,098 - 5 25 2" General Service 138 \$98.82 \$13,637 314 \$31,338 \$31,029 \$135.17 \$42,443 \$16,818 26 **Total General Service** 293 706 \$39,504 \$39,109 \$53,493 27 28 Gallonage Charge (per 1,000 Gallons) \$2,291 1,783 \$6,832 \$5.17 29 5/8" General Service 606 \$3.78 \$6,740 \$9,218 1" General Service \$10.285 942 \$3.78 \$3,561 2,721 \$10,422 \$5.17 \$14.068 31 1.5" General Service 95 \$3.78 \$359 402 \$1,543 \$1,520 \$5.17 \$2,078 32 2" General Service \$49,866 30,705 \$117,429 13,192 \$3.78 \$116,065 \$5.17 \$158.745 35,611 33 Total 14,835 \$56,076 \$136,225 \$134,610 \$184,109 34 **Total General Service** 14,835 \$72,894 \$175,730 \$173,718 35 293 706 35,611 \$237,602 37 Average Gene \$248.79 \$248.91 \$246.06 \$336,55 38 \$6,130 \$12,445 39 Total Miscellaneous Service Charge Revenues \$12,445 \$12,445 40 41 **Total Above Calculations** \$367,521 \$911,377 \$903,759 \$1,231,294 42 43 \$363,553 \$833,526 Adjustment to Remove Accrual Included in Per Books Balance 44 (\$4,469) \$219 Adjustment to Remove Effect of Refund of 2010 Revenues Booke \$81,163 46 Total - Adjusted Books \$363,773 \$910,220 **Total Required Revenues** \$1,231,671 48 Difference \$3,748 \$1,157 Difference (\$377) 49

1,03%

0,13%

Percentage Difference

<u>-0.03%</u>

Florida Public Service Commission

Preparer: Kirsten Markwell

Schedule E-2

Page 3 of 4

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [] or 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.

| | | | | each period. | | | | | | | | | | |
|--|---|---------------------|--|---|--|--|--|--|--|--|---|---|---|--|
| (1) | (2) | | (3) Total Bills for Rates Effective 10/19/10 | (4) Total Billable Gallons (in 000's) for Rates Eff. 10/19/10 | (5) Test Year Rates Effective 10/19/10 | (6) Test Year Revenues for Rates Eff. 10/19/10 | (7) Total Bills for Rates Effective 02/23/11 | (8) Total Billable Gallons (in 000's) for Rates Eff. 2/23/11 | (9) Test Year Rates Effective 02/23/11 | (10) Test Year Revenues for Rates Eff. 2/23/11 | (11) Total Bills for Rates Effective 07/21/11 | (12) Total Billable Gallons (in 000's) for Rates Eff. 7/21/11 | (13) Test Year Rates Effective 07/21/11 | (14) Test Year Revenues for Rates Eff. 7/21/11 |
| No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Eff. 2/23/11 | 02/23/11 | Еп. 2/23/11 | 07/21/11 | Еп. //21/11 | 0//21/11 | En. //21/11 |
| 1 2 3 4 5 | Residential - Base Charge All Residential Meter Sizes - Summertree All Residential Meter Sizes - Wis-Bar | Total | 2,120 311 2,431 | | \$14.60 \$11.24 | \$30,952 \$3,496 \$34,448 | 5,277 794 6,071 | | \$14.69 \$11.31 | \$77,519 \$8,980 \$86,499 | | | \$14.45 \$11.13 | \$0 \$0 \$0 |
| 6 7 8 9 | Consumption Charge (per 1,000 Gallons) All Residential Meter Sizes - Summertree (6,000 g. Max) All Residential Meter Sizes - Wis-Bar (6,000 g. Max) Total | | | 4,536 621 5,157 | \$12.40 \$8.37 | \$56,246 \$5,198 \$61,444 | | 9,423 1,529 10,952 | \$12.47 \$8.42 | \$117,505 \$12,874 \$130,379 | | - | \$12.27 \$8.27 | \$0 \$0 |
| 11 | Total Residential Service | | 2,431 | 5,157 | | \$95,892 | 6,071 | 10,952 | | \$216,878 | | | | \$0 |
| 12 13 14 | | Average | Residential Bill | | | <u>\$39,45</u> | | | | \$35.72 | | | | \$0,00 |
| 15 16 17 18 19 20 | General Service - Base Charge 5/8" General Service 1" General Service 2" General Service To | tal General Service | 2 5 2 9 | | \$14.60 \$36.50 \$116.80 | \$29 \$183 \$234 \$445 | 5 15 5 25 | | \$14.69 \$36.72 \$117.50 | \$73 \$551 \$588 \$1,212 | | | \$14.45 \$36.12 \$115.57 | \$0 \$0 \$0 |
| 21 22 23 24 25 26 27 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service 1" General Service 2" General Service Total Total General Service | | · . | 3 56 93 152 | \$16.43 \$16.43 \$16.43 | \$49 \$920 \$1,528 \$2,497 | 25 | 2 128 215 345 | \$16.53 \$16.53 \$16.53 | \$33 \$2,116 \$3,554 \$5,703 | | <u>.</u> | \$16.29 \$16.29 \$16.29 | \$0 \$0 \$0 \$0 |
| 28 | 1 VIII | | | | | | | | | | | | | |
| 29 30 | | Average Ger | neral Service Bill | | | \$326,96 | | | | \$276,58 | | | | \$0,00 |
| 31 32 | Total Miscellaneous Service Charge Revenues | | | | | \$135 | | | | \$798 | | | | |
| 33 34 | Total Above Calculations | | | | | \$98,969 | | | | \$224,591 | | | | \$0 |
| 35 36 37 | Total Per Books Adjustment to Remove Accrual Included in per Books Balance Adjustment to Remove Effect of Refund of 2010 Revenues Booke | d in 17011 | | | | \$35,777 \$6,457 \$56,827 | | | | \$225,053 \$5,559 | | | | |
| 38 39 | Total - Adjusted Books | u m 1/2011 | | | | \$99,061 | | | | \$230,612 | | | | \$0 |
| 40 41 | Difference | | | | | (\$92) | | | | (\$6,021) | | | | \$0 |
| 42 | Percentage Difference | | | | | -0.09% | | | | <u>-2.61%</u> | | | | 0.00% |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [] or Sewer [x]

Schedule E-2 Page 4 of 4 Preparer: Kirsten Markwell

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 paried.

| | | | calculation must be n | nade for each p | period. | | | | | | |
|----------|--|-----------------|-----------------------|--------------------|----------------|-----------|----------------|--------------------|--------------------|--------------------|------------------|
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| | | Total Bills | Total Billable | Test Year | Test Year | | Total Billable | | | | |
| | | for Rates | Gallons (in 000's) | Rates | Revenues | Total | Gallons | Total | | | Revenues at |
| Line | | Effective | for Rates | Effective | for Rates | Bills for | (in 000's) for | Test Year | Annualized | Proposed | Proposed |
| No. | Class/Meter Size | 07/26/11 | Eff. 7/26/11 | 07/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Revenues | Rates | Rates |
| | | | | | | | | | | | |
| 1 | Residential - Base Charge | | | | | | | | | | |
| 2 | All Residential Meter Sizes - Summertree | 5,297 | | \$14.49 | \$76,754 | 12,694 | | \$185,225 | \$183,936 | \$15,71 | \$199,479 |
| 3 | All Residential Meter Sizes - Wis-Bar | 779 | _ | \$11.16 | \$8,694 | 1,884 | | \$21,169 | \$21,025 | \$12.10 | \$22,802 |
| 4 | | Total 6,076 | _ | | \$85,447 | 14,578 | | \$206,394 | \$204,962 | | \$222,281 |
| 5 | | | | | | | | | | | |
| 6 | Consumption Charge (per 1,000 Gallons) | | | | | | | | | | |
| 7 | All Residential Meter Sizes - Summertree (6,000 g. Max) | | 8,385 | \$12.31 | \$103,219 | | 22,344 | \$276,971 | \$275,055 | \$13.35 | \$298,297 |
| 8 | All Residential Meter Sizes - Wis-Bar (6,000 g. Max) | | 1,387 | \$8.29 | \$11,498 | | 3,537 | \$29,570 | \$29,322 | \$8.99 | \$ 31,799 |
| 9 | Total | | 9,772 | | \$114,718 | | 25,881 | \$306,541 | \$304,376 | | \$330,096 |
| 10 | | | | | | | | | | | |
| 11 | Total Residential Service | 6,076 | 9,772 | | \$200,165 | 14,578 | 25,881 | \$512,935 | \$509,338 | | \$552,377 |
| 12 | | | | | **** | | | **** | **** | | 407.00 |
| 13 | | Αvι | | | <u>\$32.94</u> | | | <u>\$35,19</u> | \$34.94 | | \$37.89 |
| 14 | 0 10 t p 0 | | | | | | | | | | |
| 15 | General Service - Base Charge 5/8" General Service | 5 | | 614.40 | 670 | 10 | | 6176 | *174 | 616.71 | 6100 |
| 16 17 | 1" General Service | | | \$14.49 \$36,23 | \$72 \$507 | 12 34 | | \$175 \$1,241 | \$174 \$1,232 | \$15.71 \$39.29 | \$189 |
| 17 | 2" General Service | 14 | | | \$307 \$464 | 34 11 | | | | | \$1,336 |
| 19 | | eral Service 23 | _ | \$115.92 | \$1,043 | 57 | | \$1,285 \$2,700 | \$1,275 \$2,681 | \$125.72 | \$1,383 |
| 20 | Total Gene | erai Service23 | - | | \$1,043 | | | \$2,700 | \$2,081 | | \$2,907 |
| 21 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | |
| 22 | 5/8" General Service | | _ | \$16.34 | \$0 | | 5 | \$82 | \$82 | \$17.72 | \$89 |
| 23 | 1" General Service | | 117 | \$16.34 | \$1,912 | | 301 | \$4,948 | \$4,918 | \$17.72 | \$5,334 |
| 24 | 2" General Service | | 150 | \$16.34 | \$2,451 | | 458 | \$7,533 | \$7,484 | \$17.72 | \$8,116 |
| 25 | Total | | 267 | \$10.54 | \$4,363 | | 764 | \$12,563 | \$12,484 | \$17.72 | \$13,539 |
| 26 | 1014 | | | | | | 704 | 312,505 | \$12,464 | | #13,333 |
| 27 | Total General Service | 23 | 267 | | \$5,406 | 57 | 764 | \$15,263 | \$15,165 | | \$16,446 |
| 28 | | | | | | | | | 010,100 | | 313,110 |
| 29 | | Averag | | | \$235.05 | | | \$267,78 | \$266,05 | | \$288.53 |
| 30 | | Atoms | | | 4233.03 | | | <u>4207,76</u> | \$200,03 | | 4280.55 |
| 31 | Total Miscellaneous Service Charge Revenues | | | | \$609 | | | \$1,542 | \$1,542 | | \$1,542 |
| 32 | • | | | | | | | | | | |
| 33 | Total Above Calculations | | | | \$206,180 | | | \$529,740 | \$526,044 | | \$570,365 |
| 34 | | | | | | | | | 3333,011 | | |
| 35 | Total Per Books | | | | \$216,921 | | | \$477,751 | | | |
| 36 | Adjustment to Remove Accrual Included in per Books Balance | | | | -\$11,360 | | | \$656 | | | |
| 37 | Adjustment to Remove Effect of Refund of 2010 Revenues Booked in 1/2 | 011 | | | ,500 | | | \$56,827 | | | |
| 38 | Total - Adjusted Books | | | | \$205,562 | | | \$535,235 | Total Require | ed Revenues | \$570,388 |
| 39 | • | | | | | | | | | | **** |
| 40 | Difference | | | | \$618 | | | (\$5,494) | | Difference | (\$23) |
| 41 | | | | | | | | | | | |
| 42 | Percentage Difference | | | | 0.30% | | | -1.03% | Percentag | e Difference | 0.00% |
| | • | | | | | | | | | | |

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Water [x] or Sewer [x]

Schedule E-3 Page 1 of 1 Preparer: Darrien Pitts

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

WATER

| Line | (1) Month/ | (2) | (3) Multi- | (4) General | (5) General Service - | (6) Private Fire | (7) | (8) |
|------|---------------|-------------|---------------|----------------|--------------------------|---------------------|-------|--------|
| No. | Year | Residential | Residential | Service | Irrigation | Protection | Other | Total |
| | | | | | | | - | |
| 1 | January | 2,793 | - | 41 | 3 | - | - | 2,837 |
| 2 | February | 2,709 | - | 79 | 3 | _ | - | 2,791 |
| 3 | March | 2,803 | - | 42 | 3 | - | - | 2,848 |
| 4 | April | 2,763 | • - | 58 | 4 | - | • | 2,825 |
| 5 | May | 2,607 | - | 52 | 2 | • | - | 2,661 |
| 6 | June | 2,844 | - | 89 | 2 | - | - | 2,935 |
| 7 | July | 2,660 | - | 33 | 2 | - | - | 2,695 |
| 8 | August | 2,732 | - | 85 | 2 | - | - | 2,819 |
| 9 | September | 2,726 | - | 58 | 2 | - | - | 2,786 |
| 10 | October | 2,760 | • | 59 | 2 | - | - | 2,821 |
| 11 | November | 2,732 | - | 57 | 2 | - | - | 2,791 |
| 12 | December | 2,600 | - | 24 | 2 | • | - | 2,626 |
| 13 | | | | | | | | |
| 14 | Total | 32,729 | - | 677 | 29 | - | - | 33,435 |

WASTEWATER

| Line | (1) Month/ | (2) | (3) Multi- | (4) General | (5) General Service - | (6) Private Fire | (7) | (8) |
|------|---------------|-------------|---------------|----------------|--------------------------|---------------------|-------|--------|
| No. | Year | Residential | Residential | Service | Irrigation | Protection | Other | Total |
| 1 | 1 January | 1,212 | _ | 4 | - | - | - | 1,216 |
| 2 | February | 1,219 | - | 5 | - | - | - | 1,224 |
| 3 | March | 1,245 | - | 5 | - | - | - | 1,250 |
| 4 | April | 1,204 | - | 5 | - | - | - | 1,209 |
| 5 | May | 1,195 | - | 4 | - | - | - | 1,199 |
| 6 | June | 1,234 | - | 7 | - | - | - | 1,24 |
| 7 | July | 1,193 | - | 4 | - | - | - | 1,19 |
| 8 | August | 1,224 | | 6 | - | | - | 1,230 |
| 9 | September | 1,218 | - | 5 | - | - | • | 1,223 |
| 10 | October | 1,212 | - | 5 | | - | - | 1,21 |
| 11 | November | 1,216 | - | 5 | - | <u> </u> | - | 1,22 |
| 12 | December | 1,206 | - | 2 | - | - | - | 1,208 |
| 13 | | | | | - | | | |
| 14 | Total | 14,578 | _ | 57 | | - | - | 14,635 |

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4 Page 1 of 2

Preparer: Darrien Pitts

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 | (1) | (2 Pre | 2) sent | (3) Proposed** | | |
|------|---|------------------------------|-----------------------|------------------------|------------------|--|
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. | |
| 1 | <u>Water</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 | \$21.00 | \$42.00 | |
| 7 | | | | | | |
| 8 | Premises Visit | \$21.00 | \$42.00 | | | |
| 9 | | | | | | |
| 10 | *Actual cost equals the total cost incurred | d for services. | | | | |
| 11 | | | | | | |
| 12 | | | • | | | |
| 13 | **The proposed changes in the above i | ees mirror the charges allow | ed in the company's p | revious rate filing. D | ocket No. 090462 | |

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected [] Water [] or Sewer [x]

Florida Public Service Commission

Schedule E-4

Page 2 of 2

Preparer: Darrien Pitts

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.

| | (1) | (2 | 2) | (3 | 3) |
|------|--|---------------------------|-----------------------|---------------------|------------------|
| Line | | Pre | ent | Propo | sed** |
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1 | Wastewater | | | | |
| 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 incur | red for services. | | | |
| 11 | | | | | |
| 12 | **The Company is not requesting a | change in its Miscellaneo | us Service Charges at | thistime, therefore | this schedule is |
| 13 | used solely for informational purpo | _ | J | • | |

used solely for informational purposes.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Schedule E-5

Docket No.: 120209-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Preparer: Darrien Pitts

Historical [x] Projected []
Water [x] or Sewer []

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

| (1) Line | (2) Initial | (3) Normal | (4) Violation | (5) Other | (6) |
|-------------|---------------------------|---------------|------------------|--------------|--------------|
| No. | Connection | Reconnect | Reconnect | Charges | Total |
| 1 | \$ 8,392.50 | | \$ 3,210.00 | \$ 842.83 | \$ 12,445.33 |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | \$ 12,445.33 |
| 5 | Other Charges as follows: | | | | |
| 6 | NSF Check Charge | | | 485.00 | |
| 7 | Miscellaneous Service | | | 342.00 | |
| 8 | Tampering Charge | | | 15.00 | |
| 9 | Forfeited Discounts | | | 0.83 | |
| 10 | Total | | | \$ 842.83 | |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [] or Sewer [x]

Schedule E-5

Page 2 of 2

Preparer: Darrien Pitts

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

| (1) | (2) | | (3) | (| (4) | | (5) | (6) |
|------|---------------------------|----|-------|------|--------|----|--------|----------------|
| Line | Initial | No | ormal | Viol | ation | (| Other | |
| No. | Connection | Cc | nnect | Reco | onnect | Cl | narges | Total |
| 1 | \$ 1,542.00 | \$ | - | \$ | - | \$ | | \$ 1,542.00 |
| 2 | | | | | | | | |
| 3 | Other Charges as follows: | | | | | | | |
| 4 | Miscellaneous | | | | | | - | |
| 5 | NSF Check Charge | | | | | | - | |
| 6 | Shut-Off Charge | | | | | | - | |
| 7 | Total | | | | | \$ | - | |

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Schedule E-6 Page 1 of 1

Preparer: Nicole Winans

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 | (2) | (3) | (4) | (5) | (6) |
|-------------|------|------------------|--------------|--|----------|
| No. | Size | Make | Model | Location | Quantity |
| 1 | 5.25 | Mueller | Improved | 11922 Boynton Drive | 1 |
| 2 | 4.50 | Mueller | Improved | 11730 Bayonet Lane | 1 |
| 3 | 4.50 | Mueller | Improved | 12102 Boynton Drive | 1 |
| 4 | 4.50 | Mueller | Improved | 11614 Boynton Drive | 1 |
| 5 | 5.25 | US Pipe | Metropolitan | 11615 Pampas | 1 |
| 6 | 5.25 | US Pipe | Metropolitan | Golf Course @ Paradise Point Drive | 1 |
| 7 | 5.25 | US Pipe | Metropolitan | Rosetree Drive & Pampas Drive | 1 |
| 8 | 5.25 | US Pipe | Metropolitan | Paradise Point Drive & Scotch Pine Drive | 1 |
| 9 | 5.25 | US Pipe | Metropolitan | 11515 Scotch Pine Drive | 1 |
| 10 | 5.25 | US Pipe | Metropolitan | 11704 Rosetree Drive | 1 |
| 11 | 5.25 | US Pipe | Metropolitan | 11811 Wax Mrytle Drive | 1 |
| 12 | 5.25 | US Pipe | Metropolitan | 11517 Pampas Drive | 1 |
| 13 | 5.25 | US Pipe | Metropolitan | 11631 Scotch Pine Drive | 1 |
| 14 | 5,25 | US Pipe | Metropolitan | 11625 English Elm Drive | 1 |
| 15 | 5.25 | US Pipe | Metropolitan | 11640 White Ash Drive | 1 |
| 16 | 5.25 | US Pipe | Metropolitan | 11602 Golden Rain | 1 |
| 17 | 5.25 | US Pipe | Metropolitan | 11601 Scotch Pine Drive | Î |
| 18 | 5.25 | US Pipe | Metropolitan | 11618 Pear Tree Lane | 1 |
| 19 | 5.25 | US Pipe | Metropolitan | 11532 Rosetree Drive | 1 |
| 20 | 5.25 | US Pipe | Metropolitan | 11606 White Ash Drive | 1 |
| 21 | 5.25 | US Pipe | Metropolitan | 11711 Alderwood Drive | 1 |
| 22 | 5.25 | US Pipe | Metropolitan | Tupelo & Pampas Drive | 1 |
| 23 | 5.25 | US Pipe | Metropolitan | 11632 Aspenwood Drive | 1 |
| 24 | 5.25 | US Pipe | Metropolitan | 11604 Aspenwood Drive | 1 |
| 25 | 5.25 | US Pipe | Metropolitan | 11720 Aspenwood Drive | 1 |
| 26 | 5.25 | US Pipe | Metropolitan | 11634 Cocowood Drive | i |
| 27 | 5.25 | US Pipe | Metropolitan | 11736 White Ash Drive | 1 |
| 28 | 5.25 | US Pipe | Metropolitan | 11609 Cocowood Drive | 1 |
| 29 | 5.25 | Kennedy | K-81A | Loblolly Drive & Hollyann Drive | 1 |
| 30 | 5.25 | Kennedy | K-81A | 1621 Hollyann Drive | 1 |
| 31 | 5.25 | Kennedy | K-81A | 11647 Foxworth Drive | 1 |
| 32 | 5.25 | Kennedy | K-81A | 11742 Ivywood Drive | 1 |
| 33 | 5.25 | American Darling | B-84-B | Paradise Point @ Clear Oaks Circle | 1 |
| 34 | 5.25 | American Darling | B-84-B | Clear Oaks Circle | 1 |
| 35 | 5.25 | American Darling | B-84-B | Paradise Point @ Cedar Oaks Circle | 1 |
| 36 | 5.25 | American Darling | B-84-B | 11428 Sinatra Drive | 1 |
| 37 | 5.25 | American Darling | B-84-B | Turtle Dove Place | 1 |
| 38 | 5.25 | Kennedy | K-81A | 4621 Darlington Road | 1 |
| 39 | 5.25 | M&H | 129 | 2324 Prestige Drive | 1 |
| 40 | 5.25 | M&H | 129 | 2327 Staghorn Drive | |
| 41 | 5.25 | M&H | 129 | 2424 Santiago Drive | 1 |
| 42 | 5.25 | M&H | 129 | 2436 Prestige Drive | 1 |
| 43 | 4.50 | Mueller | Improved | 1948 Bonita Drive @ Pleasure Drive | 1 |
| 44 | 5.25 | AVK | 2780 | 4124 Buena Vista Drive @ Pleasure Drive | 1 |
| 45 | 4.50 | Mueller | Improved | 4004 Reggie Drive | 1 |
| 46 | 4.50 | Mueller | Improved | 4004 Scarlet Maple Drive | 1 |
| 47 | 5.25 | Waterous | Pacer | 4405 Bonita Drive near Hess Station | 1 |
| 48 | 5.25 | AVK | 2780 | 1353 Hess Drive @ Buena Vista Drive | 1 |
| 49 | 5.25 | Kennedy | K-81A | 4117 Lange Drive @ Pleasure Drive | 1 |
| 50 | 4.50 | Mueller | Improved | 2143 Kepner Drive @ Lange | 1 |
| 20 | 7.50 | Mucho | miprovou | | otal 50 |

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-7

Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) |
|------|------|------|----------|
| Line | | | |
| No. | Size | Туре | Quantity |

1 Utilities, Inc. of Florida, Pasco County, does not have any private fire protection in this area; therefore this schedule

2 is not applicable.

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-8

Page 1 of 1

Preparer: Darrien Pitts

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

| (1) | (2) | (3) |
|------|------|-------------|
| Line | | |
| No. | Туре | Description |
| | | |

1 Utilities, Inc. of Florida, Pasco County, does not have any outstanding contracts or agreements having rates or

2 conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-9 Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|------|------------|-----------------|--------|----------------|-----------|
| Line | Type of | To Whom | | How Collected | Agreement |
| No. | Tax or Fee | Payment is Made | Amount | from Customers | Туре |

1 Utilities, Inc. of Florida, Pasco County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this

2 schedule is not applicable.

Company: Utilities, Inc. of Florida - Pasco County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x]

Schedule E-10 Page 1 of 1

Preparer: Darrien Pitts

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

| | (2) | (3) Present | (4) Proposed |
|------------------------|--|---|----------------------------|
| | Type of Charge | Charges | Proposed Charges |
| Uti ap _l | lities, Inc. of Florida, Pasco County, is not proposing a change to plicable. | its present service availability charges; the | efore this schedule is not |
| Svs | stem Capacity Charge | | |
| R | esidential-per ERC (GPD) | | |
| Α | ll others-per Gallon/Day | | |
| Pla | nt Capacity Charge | | |
| | esidential-per ERC (GPD) | | |
| | all others-per Gallon/Day | | |
| | | | |
| | • | <u>:</u> | |
| R | esidential-per ERC (GPD) or-per Lot (Front Footage) | | |
| N. | or-per Lot (Front Footage) fulti-family - Per unit | | |
| | Il others-per Gallon/Day | | |
| | or-per Front Foot | | |
| | | | |
| | ter Installation Charge | | |
| 5/ 1' | /8" x 3/4" | | |
| _ | -1/2" | | |
| 2' | | | |
| Α | Il Others | | |
| | | | |
| | vice (Lateral) Installation Charge | | |
| 3/ 1' | /8" x 3/4" | | |
| _ | -1/2" | | |
| 2' | | • | |
| Α | ll Others | | |
| _ | | | |
| | k Flow Prevention Installation Charge '8" x 3/4" | | |
| 1' | | | |
| | -1/2" | | |
| 2' | 1 | | |
| A | II Others | | |
| Dia | n Paviau Chargo | | |
| Га | n Review Charge | | |
| Insp | pection Charge | | |
| | | | |
| | aranteed Revenue Charge | | |
| | /ith prepayment of Serv. Avail. Charges | | |
| | Residential-per ERC (GPD)/Month All others-per Gallon/Month | | |
| | /ithout prepayment of Serv. Avail. Charges | | |
| | Residential-per ERC (GPD)/Month | | |
| | All others-per Gallon/Month | | |
| 4 11 | Control Designation of 1 (APP) | | |
| Allo | owance for Funds Prudently Invested (AFPI) ines constructed by utility) | | |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Schedule E-11

Page 1 of 1

Preparer: Darrien Pitts

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

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

Utilities, Inc. of Florida, Pasco County, 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 Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|------|----------|------|----------|---------|----------|
| Line | | | Extra | Present | Proposed |
| No. | Customer | Base | Capacity | Charges | Charges |

¹ Utilities, Inc. of Florida, Pasco County, does not have any industrial customers, whose utilization exceeds an

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [] Projected [x]

Water [x] or Sewer [x]

Schedule E-13 Page 1 of 1

Preparer: Darrien Pitts

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 | | Historical | Projection | Projected Test | Projection | Projected Test Year | Present | Projected Test | Proposed | Projected Revenue |
| No. | Class. Meter Size | Year Bills | Factor | Year Bills | Factor | Consumption (000) | Rates | Year Revenue | Rates | Requirement |

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

Billing Analysis Schedules

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Water [X] or Sewer [X]

Customer Class: All Meter Size: All Florida Public Service Commission

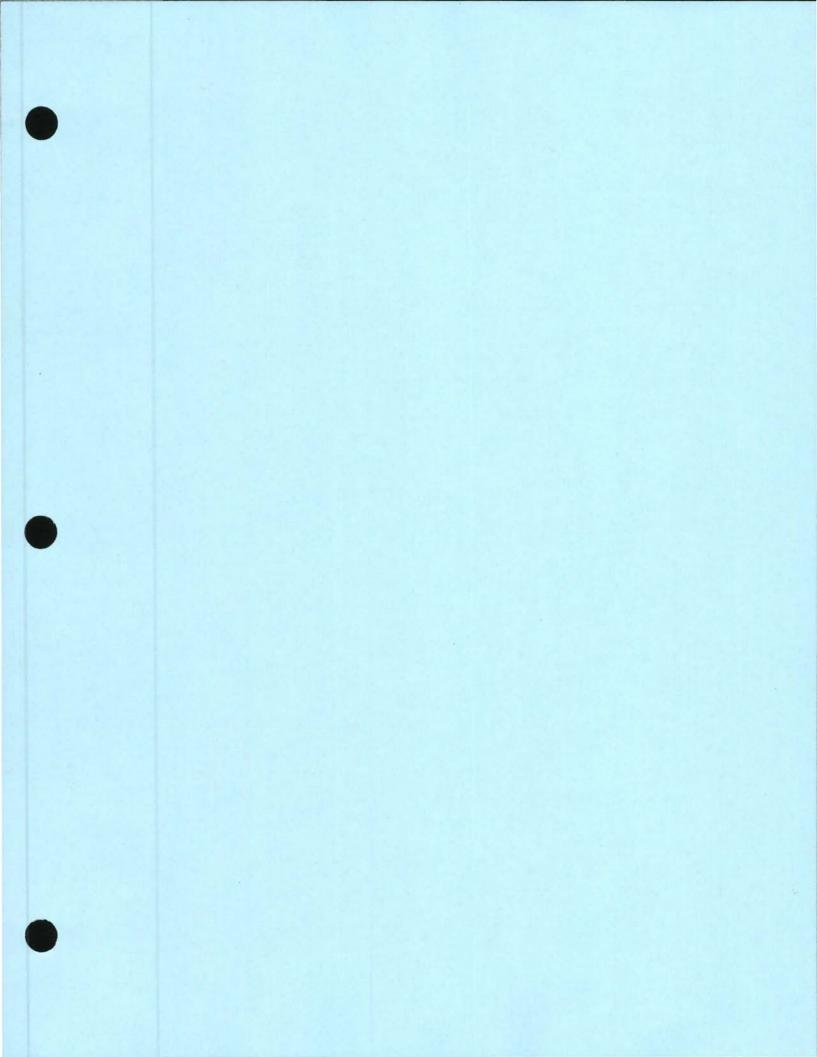
Schedule: E-14 Page 1 of 1

Preparer: Darrien Pitts

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

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

¹ The billing analysis is contained in Volume II



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

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|----------------------|-----------|---------|-------|-----------------|-------------|
| | | | | | Unaccounted | % |
| Month/ | Total Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| | | | | | | See Note |
| Jan-11 | 7.408 | | 5.584 | 0.010 | 1.814 | 24.5% |
| Feb-11 | 6.312 | | 5.946 | 0.002 | 0.364 | 5.8% |
| Mar-11 | 7.162 | | 5.651 | 0.001 | 1.510 | 21.1% |
| Apr-11 | 6.993 | | 5.756 | 0.001 | 1.237 | 17.7% |
| May-11 | 6.995 | | 5.061 | 0.009 | 1.925 | 27.5% |
| Jun-11 | 6.207 | | 6.397 | 0.015 | -0.205 | -3.3% |
| Jul-11 | 5.814 | | 4.351 | 0.008 | 1.456 | 25.0% |
| Aug-11 | 5.914 | | 5.129 | 0.000 | 0.784 | 13.3% |
| Sep-11 | 5.862 | | 4.569 | 0.000 | 1.293 | 22.1% |
| Oct-11 | 6.441 | | 5.076 | 0.000 | 1.364 | 21.2% |
| Nov-11 | 6.189 | | 4.255 | 0.008 | 1.927 | 31.1% |
| Dec-11 | 6.471 | | 5.246 | 0.001 | 1.224 | 18.9% |
| Total | 77.769 | 0 | 63.020 | 0.055 | 14.694 | 18.9% |

(Above data in millions of gallons)

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005% The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) Plant Flows | (4) | (5) | (6) Total Purch. |
|--------|--------|-------------|--------------------|--------|-------------|---------------------|
| Month/ | | marviduai | Flail Flows | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.222 |
| Feb-11 | | | | | 0.000 | 0.188 |
| Mar-11 | | | | | 0.000 | 0.215 |
| Apr-11 | | | | | 0.000 | 0.203 |
| May-11 | | | | | 0.000 | 0.164 |
| Jun-11 | | | | | 0.000 | 0.139 |
| Jul-11 | | | | | 0.000 | 0.161 |
| Aug-11 | | | | | 0.000 | 0.369 |
| Sep-11 | | | | | 0.000 * | 0.123 |
| Oct-11 | | | | | 0.000 * | 0.188 |
| Nov-11 | | | | | 0.000 * | 0.155 |
| Dec-11 | | | | | 0.000 * | 0.155 |
| | | | | | | ****** |
| Total | 0.000 | | | | 0.000 | 2.282 |

^{*} Estimated - totalizer out of service. Services purchased from Pasco County.

Water Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|---|--------------------------------|--------------------|
| 1 Plant Capacity | Date | GPD |
| The hydraulic rated capacity. If different from that shown (Max day per CUP) on the DEP operating or construction permit, provide an explanation. | | 260,000 |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 3/28/2011 | 388,850 |
| Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | (1) 2/0/2011 | 252.000 |
| The five days with the highest pumpage rate from any one month | (1) 3/9/2011 | 253,900 |
| in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on | (2) 3/5/2011 | 268,000 |
| these days. | (3) 3/16/2011 (4) 3/27/2011 | 271,700 388,850 |
| inese days. | (5) 3/28/2011 | 388,850 |
| | (3) 3/26/2011 | 366,630 |
| | AVERAGE _ | 314,260 |
| | | |
| | Max Month | 238,968 |
| 4 Average Daily Flow | Annual | 213,066 |
| 5 Required Fire Flow | 500 gpm for 2 ho | urs |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Wastewater collection is provide to the Wis-Bar area only, and is pumped to Pasco County for treatment & disposal. | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | · | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

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

Docket No.: 120209-WS

Schedule F-5 Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

0 gpm

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 1,260 gpm |
|---|----------------|
| Firm Reliable well pumping capacity (largest well out), gpm | 935 gpm |
| Ground storage capacity, gal. | 0 gallons |
| Usable ground storage (90%), gal. | 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 33,100 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |

High service pumping capacity

Maximum day demand, 388,850 gpdPeak hour demand = 2x max day/1440 540 gpm

Fire flow requirement 60,000 gpd

Unaccounted for water 18.89% of water pumped 28 gpd, avg
Acceptable unaccounted for 10.00% 15 gpd, avg
Excess unaccounted for 13 gpd, avg

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

Water Treatment Plant, no usable storage

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

| A = | Peak demand | 540 gpm |
|----------------|--|---------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand | 500 gpm |
| D= | Excess Unaccounted for water | 13 gpm |
| $\mathbf{E} =$ | Firm Reliable Capacity | 935 gpm |

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

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

Not Applicable - wastewater service purchased from Pasco County.

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 2 of 2

Preparer: F. Seidman

ORANGEWOOD (WIS-BAR)

A. Infiltration allowance, excluding service laterals

| Main length feet | 0 0 4,662 0 | 0.000 0.000 0.883 0.000 | gpd 0 0 0 3,532 | a./mile gpy |
|---|--|---|---|---|
| Inflow @ 10% of f | , | 2,222 | -, | 392,475 |
| _ | (1.0) | | | 1,681,589 |
| er treated | , , | | | 2,282,000 |
| |); | | | 2 120 700 |
| ientiai w w cust. | | , , | | , , |
| £1 | | • | 90% | ·- , · |
| nows returned | | 3,371,073 | | 3,182,036 |
| | | | | |
| I&I (treated less re s allowable [1.11-1.6 | | -1.10] | | -900,036 -2,581,625 |
| , | 6] | -l.10] | | - |
| | Inflow @ 10% of f e I&I Inflow & Infiltratio er treated | feet mil 0 4,662 0 4,662 Inflow @ 10% of flows (1.8) El&I Inflow & Infiltration (I&I) er treated illed (not capped) to: dential WW cust. | feet miles 0 0.000 0 0.000 4,662 0.883 0 0.000 4,662 0.883 Inflow @ 10% of flows (1.8) E L&I Inflow & Infiltration (I&I) er treated illed (not capped) to: dential WW cust. 3,924,749 46,930 | Main length gpd/inch-difect miles gpd 0 0.000 0 0 0.000 0 4,662 0.883 3,532 0 0.000 0 4,662 0.883 3,532 Inflow @ 10% of flows (l.8) El&I Inflow & Infiltration (I&I) er treated Estimated returned * dential WW cust. 3,924,749 80% 46,930 90% |

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8
Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|------------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 1,792 | 1,764 | 1,778 | 79,062,963 | 44,467 | 81,511,437 | 1,833 | |
| 2 | 2008 | 1,764 | 1,677 | 1,721 | 73,727,571 | 42,852 | 78,802,231 | 1,839 | 0.32% |
| 3 | 2009 | 1,677 | 1,696 | 1,687 | 67,916,485 | 40,271 | 73,419,498 | 1,823 | -0.86% |
| 4 | 2010 | 1,696 | 1,649 | 1,673 | 60,789,288 | 36,346 | 66,095,735 | 1,818 | -0.26% |
| 5 | 2011 | 1,649 | 1,550 | 1,600 | 58,834,657 | 36,783 | 63,020,487 | 1,713 | -5.78% |
| | | | | | Average | Growth Through : | 5-Year Period (Col. 8) | | -1.64% |

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

| | | Δ | 1 |
|----------------|------------|----|-------|
| Constant: | 1883.3722 | 1 | 1,833 |
| X Coefficient: | -25.995477 | 2 | 1,839 |
| R^2: | 0.62234314 | 3 | 1,823 |
| | | 4 | 1,818 |
| | | 5 | 1,713 |
| | | 10 | 1623 |

Five year growth (90) Ercs Annual average growth -17.98 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

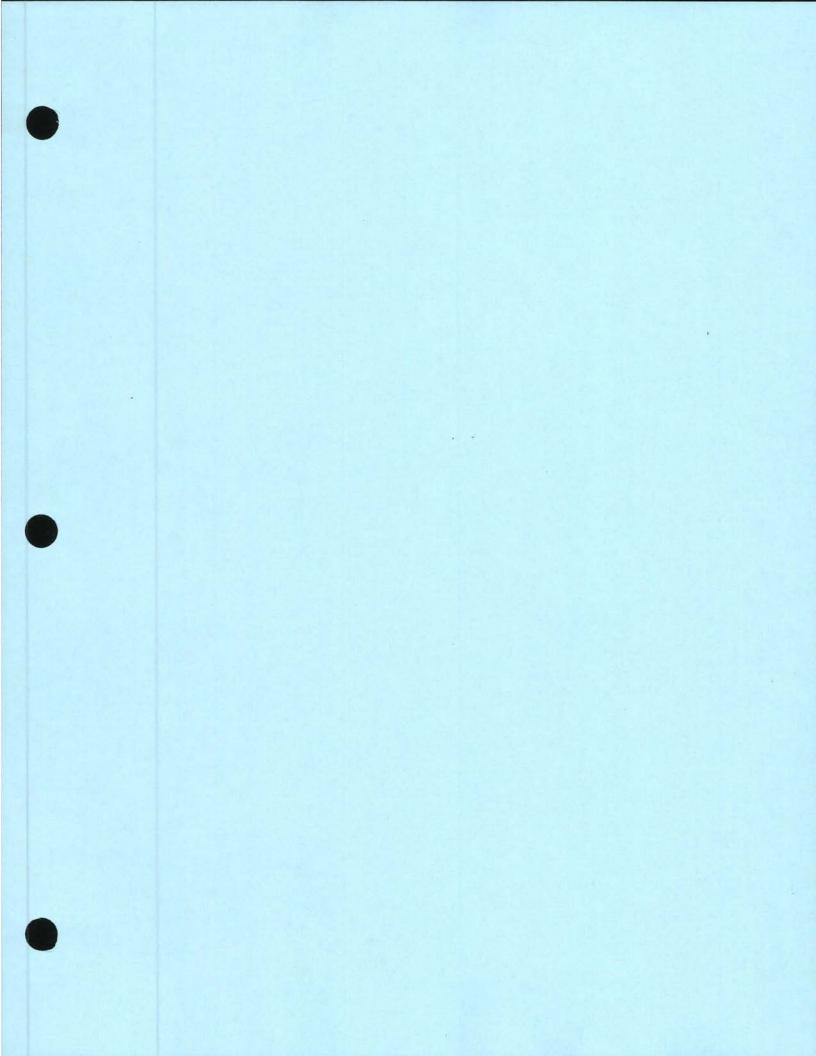
Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 162 | 163 | 163 | 3,320,412 | 20,433 | 3,330,962 | 163 | |
| 2 | 2008 | 163 | 158 | 161 | 4,157,994 | 25,907 | 4,206,424 | 162 | -0.40% |
| 3 | 2009 | 158 | 154 | 156 | 5,053,808 | 32,396 | 5,127,418 | 158 | -2.52% |
| 4 | 2010 | 154 | 155 | 155 | 4,136,876 | 26,776 | 4,178,046 | 156 | -1.41% |
| 5 | 2011 | 155 | 157 | 156 | 3,924,749 | 25,159 | 3,971,679 | 158 | 1.17% |
| | | | | | Average | Growth Through 5 | 5-Year Period (Col. 8) | | -0.79% |

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

| | | <u>X</u> | $\underline{\mathbf{Y}}$ |
|----------------|------------|----------|--------------------------|
| Constant: | 164.502292 | 1 | 163 |
| X Coefficient: | -1.663374 | 2 | 162 |
| R^2: | 0.75256268 | 3 | 158 |
| | | 4 | 156 |
| | | 5 | 158 |
| | | 10 | 148 |
| | | | |

Five year growth (10) Ercs
Annual average growth -2.00 Ercs



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

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| <u> </u> | (1) | (2) | (3) | (4) | (5) Unaccounted | (6) % |
|----------|---------------|-----------|---------|-------|--------------------|-------------|
| Month/ | Total Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 4.420 | | 2.879 | 0.474 | 1.067 | 24.1% |
| Feb-11 | 4.758 | | 5.522 | 0.176 | -0.940 | -19.8% |
| Mar-11 | 5.487 | | 3.117 | 0.211 | 2.159 | 39.3% |
| Apr-11 | 4.891 | | 4.491 | 0.283 | 0.117 | 2.4% |
| May-11 | 6.576 | | 4.678 | 0.381 | 1.517 | 23.1% |
| Jun-11 | 6.455 | | 9.059 | 0.298 | -2.903 | -45.0% |
| Jul-11 | 5.435 | | 2.514 | 0.312 | 2.609 | 48.0% |
| Aug-11 | 5.595 | | 6.329 | 0.337 | -1.071 | -19.1% |
| Sep-11 | 5.059 | | 3.994 | 0.399 | 0.666 | 13.2% |
| Oct-11 | 5.268 | | 4.158 | 0.473 | 0.638 | 12.1% |
| Nov-11 | 5.823 | | 4.634 | 0.461 | 0.728 | 12.5% |
| Dec-11 | 5.866 | • | 3.140 | 0.398 | 2.327 | 39.7% |
| Total | 65.632 | 0 | 54.514 | 4.204 | 6.915 | 10.5% |
| Total | | | J4.514 | 4.204 | 0.913 | 10.576 |

(Above data in millions of gallons)

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Pasco County, consisting of Orangewood and Summertree. The amount on Sch E-2 is 82,000 gallons less than the totals of those shown on Sch. F-1 and F-9 for Orangewood and Summertree, or a difference of only .00005% The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| (1) | (2) | (3) | (4) | (5) | (6) |
|--------|------------|--------------------------|----------------------|-----------------------------|---|
| | Individual | Plant Flows | | Total Dlant | Total Purch. |
| Olama) | ()[| (NIa) | (NI) | | Sewage |
| (Name) | (Name) | (Name) | (Name) | riows | Treatment |
| | | | | 0.000 | 2.589 |
| | | | | 0.000 | 2.619 |
| | | | | 0.000 | 2.797 |
| | | | | 0.000 | 2.921 |
| | | | | 0.000 | 2.462 |
| | | | | 0.000 | 1.855 |
| | | | | 0.000 | 2.165 |
| | | | | 0.000 | 2.515 |
| | | | | 0.000 | 2.064 |
| | | | | 0.000 | 2.119 |
| | | | | 0.000 | 2.161 |
| | | | | 0.000 | 2.346 |
| 0.000 | | | | 0.000 | 28.611 |
| | (Name) | Individual (Name) (Name) | (Name) (Name) (Name) | (Name) (Name) (Name) (Name) | Individual Plant Flows (Name) (Name) (Name) (Name) 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 |

Services purchased from Pasco County

Water Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3

Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| 1 Plant Canacity | | Date | GPD |
|--|--|---------------|---------|
| 1 Plant Capacity The hydraulic rated capacity. on the DEP operating or const | If different from that shown (Max day per CUI ruction permit, provide an explanation. | P) | 642,000 |
| 2 Maximum Day | | | |
| | st pumpage rate for the test year. If paper if fire flow, line breaks, Iffected the flow this day. | 6/3/2011 | 332,400 |
| ** All water is purchased from does submit an MOR, but re | n Orland Utilities Commission (OUC). Utility eadings are not daily. | | |
| 3 Five Day Max. Year | | | |
| | pumpage rate from any one month | (1) 5/17/2011 | 303,100 |
| in the test year. Provide an ex | | (2) 5/24/2011 | 319,400 |
| breaks or other unusual occurr | ences affected the flows on | (3) 5/27/2011 | 320,900 |
| these days. | | (4) 5/31/2011 | 327,700 |
| | | (5) 5/13/2011 | 328,400 |
| | | AVERAGE | 319,900 |
| | | Max Month | 212,139 |
| | | Annual | 179,815 |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - all wastewater treatment purchased | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

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

Docket No.: 120209-WS

Schedule F-5 Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, | 1,291 | gpm | |
|-------------------------------------|----------------------------------|---------|---------|
| Firm Reliable well pumping | capacity (largest well out), gpm | 891 | gpm |
| Ground storage capacity, gal. | | 0 | gallons |
| Usable ground storage (90%) | , gal. | 0 | gallons |
| Elevated Storage | | 0 | gallons |
| Usable ground storage (100% | 5), gal. | 0 | gallons |
| Hydropneumatic storage capa | acity, gal. | 22,500 | gallons |
| Usable hydropneumatic stora | ge capacity (0.00%), gal. | 0 | gallons |
| Total usable storage, gal. | | 0 | gallons |
| | | | |
| High service pumping capaci | ty | 0 | gpm |
| Maximum day demand, | | 332,400 | gpd |
| Peak hour demand = $2x \text{ max}$ | day/1440 | 462 | gpm |
| | | | |
| Fire flow requirement | 1,000 gpm for 2 hours | 120,000 | gpd |
| Unaccounted for water | 10.54% of water pumped | 13 | gpm |
| Acceptable unaccounted for | 10.00% | 12 | gpm |
| Excess unaccounted for | | 1 | gpm |

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

| 317-4 | Treatment | 701 | | | -4 |
|-------|------------|-------|-----|--------|---------|
| water | i reamnent | riant | D() | usanie | Storage |
| | | | | | |

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

| A = | Peak demand | 462 gpm |
|------|--|-----------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C == | Fire flow demand | 1,000 gpm |
| D= | Excess Unaccounted for water | 1 gpm |
| E = | Firm Reliable Capacity | 891 gpm |
| | | |

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

 $\underline{\textbf{Storage}} \quad \textbf{NOT APPLICABLE - NO USABLE STORAGE}$

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - all wastewater treatment purchased

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

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 2 of 2

Preparer: F. Seidman

SUMMERTREE PURCHASES

A. Infiltration allowance, excluding service laterals

| | | | | Allowance @ | 9 500 |
|----|--|----------------|---|----------------------|--------------|
| | Main dia. Main length | | ; | gpd/inch-dia | ./mile |
| | inches feet | mi | les į | gpd | gpy |
| | 4 | 372 | 0.070 | 141 | |
| 1 | 6 - | 3,825 | 0.724 | 2,173 | |
| 2 | 8 | 30,585 | 5.793 | 23,170 | |
| 3 | 10 | 2,677 | 0.507 | 2,535 | |
| 4 | Total | 37,459 | 7.095 | 28,020 | 10,227,189 |
| 5 | Estimated Inflow @ 10% o | f flows (1.8) | | | 2,310,633 |
| 6 | Allowable I&I | | | | 12,537,822 |
| | | | | | |
| _ | B. Actual Inflow & Infiltrat | tion (l&l) | | | |
| 7 | Wastewater treated | | | | 28,611,400 |
| 8 | Gallons Billed (not capped) SFR Residential WW cust. | to: | | Estimated returned * | 18,485,062 |
| 9 | All Other | | 717,950 | 90% | 646,155 |
| 10 | Estimated flows returned | | 23,824,277 | 2070 | 19,131,217 |
| | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | , |
| | | | | | |
| 11 | Estimated I&I (treated less | returned) [1.7 | 7-1.10] | | 9,480,183 |
| 12 | Actual less allowable [l.11- | 1.6] | | | -3,057,639 |
| 13 | Excess, if any [l.11-l.6, if pe | ositive] | | | 0 |
| 14 | Excess as percent of wastev | vater treated | | | 0.00% |
| | | | | | |

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution and Wastewater Collection Systems

In Docket No. 020071-WS, it was determined that all distribution and collection lines were contributed and, therefore, a used & useful adjustment was not necessary. Since all lines added since then have also contributed, a used & useful adjustment was not found necessary in Docket Nos. 060253-WS and and 090462-WS, and is not necessary in this proceeding.

Margin Reserve Calculations

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Water Treatment & Related Facilities

 $PN = EG \times PT \times U$

where:

| EG = | Equivalent annual growth in ERCs | 0 ERCs |
|------------|---|----------------|
| PT = | Post test year period per statute | 5 yrs |
| $\Omega =$ | Unit of measure utilized in U&U calculations. | 0.18 gpm/ERC * |
| PN = | Property needed expressed in U units | 0 gpm |

^{*} Based on 2011 Peak Hour Demand (Sch. F-5) divided by 2011 ERCs (Sch. F-9)

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|------------|------------------|-----------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 1,107 | 1,116 | 1,112 | 29,898,191 | 26,899 | 80,108,034 | 2,978 | |
| 2 | 2008 | 1,116 | 1,083 | 1,100 | 28,201,213 | 25,649 | 74,276,543 | 2,896 | -2.76% |
| 3 | 2009 | 1,083 | 1,069 | 1,076 | 25,929,216 | 24,098 | 57,492,440 | 2,386 | -17.61% |
| 4 | 2010 | 1,069 | 1,074 | 1,072 | 23,296,212 | 21,742 | 51,263,115 | 2,358 | -1.17% |
| 5 | 2011 | 1,074 | 1,049 | 1,062 | 23,106,327 | 21,768 | 54,514,204 | 2,504 | 6.22% |
| | | | | | Average | Growth Through 5 | -Year Period (Col. 8) | | -3.83% |

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

| | | <u>X</u> | <u>Y</u> |
|----------------|------------|----------|----------|
| Constant: | 3070.05092 | 1 | 2,978 |
| X Coefficient: | -148.55193 | 2 | 2,896 |
| R^2: | 0.64675582 | 3 | 2,386 |
| | | 4 | 2,358 |
| | | 5 | 2,504 |
| | • | 10 | 1585 |
| | • | | |

Five year growth (920) Ercs Annual average growth -183.97 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------------------|----------------------------|--------------------------------------|---------|------------------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 1,107 | 1,116 | 1,112 | 29,897,948 | 26,899 | 30,529,708 | 1,135 | |
| 2 | 2008 | 1,116 | 1,081 | 1,099 | 28,192,618 | 25,665 | 29,181,118 | 1,137 | 0.18% |
| 3 | 2009 | 1,081 | 1,068 | 1,075 | 25,916,586 | 24,120 | 26,571,006 | 1,102 | -3.11% |
| 4 | 2010 | 1,068 | 1,074 | 1,071 | 23,286,542 | 21,743 | 24,104,112 | 1,109 | 0.63% |
| 5 | 2011 | 1,074 | 1,049 | 1,062 | 23,106,327 Average | 21,768 Growth Through : | 23,824,277 5-Year Period (Col. 8) | 1,094 | -1.27% -0.89% |

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

| | | <u>X</u> | <u>Y</u> |
|----------------|------------|----------|----------|
| Constant: | 1148.17055 | 1 | 1,135 |
| X Coefficient: | -10.94224 | 2 | 1,137 |
| R^2: | 0.78555393 | 3 | 1,102 |
| | | 4 | 1,109 |
| | | 5 | 1,094 |
| | | 10 | 1039 |

Five year growth (56) Ercs
Annual average growth -11.15 Ercs

Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 Heid For Future Use.

| | (1) | (2) | (3) | | (4) | (5) |
|----------------|--|---------------------------------|------------------------|------|--------------------------------|---------------------------|
| Line No. | Description | Average Balance Per Books | Utility Adjustments | Ref. | Adjusted Utility Balance | Supporting Schedule(s) |
| 1 | Utility Plant in Service | 4,778,638 | (52,267) | (A) | 4,726,371 | A-5, A-3 Int. |
| 2 3 4 | Utility Land & Land Rights | 2,899 | 10,754 | (A) | 13,653 | . A-5 |
| 5 6 | Less: Non-Used & Useful Plant | - | - | | | A-7 Int. |
| 7 8 | Construction Work in Progress | - | - | | - | A-3 Int. |
| 9 10 | Less: Accumulated Depreciation | (1,424,772) | 4,383 | (B) | (1,420,389) | A-9, A-3 Int. |
| 11 12 | Less: CIAC | (595,036) | (12,627) | | (607,663) | A-12, A-3 Int. |
| 13 14 | Accumulated Amortization of CIAC | 434,351 | (130,489) | (E) | 303,862 | A-14, A-3 Int. |
| 15 16 17 | Acquisition Adjustments | - | - | | - | - |
| 17 18 19 | Accum. Amort. of Acq. Adjustments Advances For Construction | - | - | | - | - |
| 20 21 | | - | 144 221 | /LI\ | 444 224 | A-16 |
| 22 23 | Working Capital Allowance Total Rate Base | 2 106 000 | 144,331 | (H) | 144,331 | A-17, A-3 Int. |
| 23 | I Otal Mate Dase | 3,196,080 | (35,915) | | 3,160,165 | |

Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] Projected []

Schedule: A-3 (Interim) Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | | Description | | Water |
|-------------|-----|--|----------------|-----------|
| 1 | (A) | Utility Plant | | AAarer |
| 2 | | 1. Utility Plant in Service | | |
| 3 | | (a) Allocate Common General Plant to wastewater based on ERCs | Total in Water | |
| 4 | | 340.5 / 390.7 Office Furniture & Equipment | 478,770 | (135,413 |
| 5 | | 341.5 / 391.7 Transportation Equipment | 187,205 | (52,948 |
| 6 | | 342.5 / 392.7 Stores Equipment | - | - |
| 7 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 40,578 | (11,477 |
| 8 | | 344.5 / 394.7 Laboratory Equipment | 988 | (279 |
| 9 | | 345.5 / 395.7 Power Operated Equipment | 6,022 | (1,703) |
| 10 | | 346.5 / 396.7 Communication Equipment | 10,019 | (2,834 |
| 11 | | 347.5 / 397.7 Miscellaneous Equipment | 423 | (120) |
| 12 13 | | See Schedules A5 and A6, column (3) Total allocations of General Plant between water and wastewater | | |
| 14 | | lotal allocations of General Plant Detween water and wastewater | 724,005 | (204,774) |
| 15 | | (b) To correct parent company transportation allocations during the year based on ERCs | | (00.400) |
| 16 | | To correct parent company other allocations during the year based on ERCs | | (82,432) |
| 17 | | See Schedules A5 and A6, column (4) for detail accounts and amounts | | 132,752 |
| 18 | | Total Allocation Adjustments | | 50,000 |
| 19 | | i otali Allocatorii Aujustinejits | _ | 50,320 |
| 20 | | (c) Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 | | 112,941 |
| 21 | | See Schedules A5 and A6, column (5) for detail accounts and amounts | | 112,541 |
| 22 | | Total Adjustments to Rollforward Plant = 1/1/2009 to 12/31/2011 | _ | 112,941 |
| 23 | | | _ | 112,541 |
| 24 | | Total Adjustments to Utility Plant in Service | | (41,513) |
| 25 | | • | _ | (41,010) |
| 26 | (B) | Accumulated Depreciation | | |
| 27 | • • | 1. Utility Plant in Service | | |
| 28 | | (a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs | Total in Water | |
| 29 | | 340.5 / 390.7 Office Furniture & Equipment | 249,903 | (70,682) |
| 30 | | 341.5 / 391.7 Transportation Equipment | 153,203 | (43,331) |
| 31 | | 342.5 / 392.7 Stores Equipment | - | (.5,55.) |
| 32 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 69,171 | (19,564) |
| 33 | | 344.5 / 394.7 Laboratory Equipment | (82) | 23 |
| 34 | | 345.5 / 395.7 Power Operated Equipment | 348 | (98) |
| 35 | | 346.5 / 396.7 Communication Equipment | 6,479 | (1,832) |
| 36 | | 347.5 / 397.7 Miscellaneous Equipment | · - | |
| 37 | | See Schedules A9 and A10, column (3) | | |
| 38 | | Total Allocation of General Plant Accumulated Depreciation | 479,022 | (135,485) |
| 39 | | | | |
| 40 | | (b) To correct parent company transportation allocations during the year based on ERCs | | (84,680) |
| 41 | | To correct parent company other allocations during the year based on ERCs | | (96,009) |
| 42 | | See Schedules A9 and A10, column (4) for detail accounts and amounts | | |
| 43 | | Total Allocation Adjustments | <u> </u> | (180,689) |
| 44 | | | | |
| 45 | | (c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | | 311,791 |
| 46 | | See Schedules A9 and A10, column (5) for detail accounts and amounts | | |
| 47 | | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | | 311,791 |
| 48 | | | - | |
| 49 | | Total adjustments to UPIS Accumulated Depreciation | | (4,383) |
| 50 | | | | |
| 51 | (C) | Construction Work in Progress | | |
| 52 | | To remove from rate base average adjusted construction work in process balance | | - |
| 53 | | | | |
| 54 | | Total Construction Work in Progress Adjustments | _ | |
| 55 | (D) | Contributions in Aid of Construction (CIAC) | _ | |
| 56 | | 1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 | | 12,627 |
| 57 | | See Schedules A12, page 2 of 2, column (16) | | |
| 58 | | Total Adjustments to Rollover CIAC to 6/30/10 | | 12,627 |

Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] Projected [] Schedule: A-3 (Interim) Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | | | Description | | Water |
|-------------|-----|----|--|-------------|-----------|
| 1 | (E) | Ac | cumulated Amortization of CIAC | | Water |
| 2 | ν-, | | Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (130,489) |
| 3 | | | See Schedules A14, page 2 of 2, column (16) | | |
| 4 | | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | _ | (130,489 |
| 5 | | | | | |
| 6 | (F) | | Adjustments to Schedule A-18 affecting Working Capital | Total W & S | |
| 7 8 | | 4 | Deferred Rate Case Expense Average Balance | | |
| 9 | | • | To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year. | (277,718) | |
| 10 | | | avoings balance for the took year. | (217,110) | |
| 11 | | 2. | To reflect correct balance for parent company's Regulatory Expenses Being Amortized | | |
| 12 | | | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | |
| 13 | | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | |
| 14 | | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467 | |
| 15 | | _ | | | |
| 16 | | 3. | Previous Rate Case (a) Rate Case Expanses allowed as Order No. BSC 10 0595 BAA W.S. | 200 550 | |
| 17 18 | | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | |
| 19 | | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | |
| 20 | | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in | | |
| 21 | | | a 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | |
| 22 | | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | |
| 23 | | | | | |
| 24 | | | Net Adjustments to Deferred Rate Case Expense | (23,291) | |
| 25 | | | · · · · · · · · · · · · · · · · · · · | | |
| 26 | | _ | Other Miscellaneous Deferred Debits | * | |
| .7 .8 | | 5. | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization | E | |
| 9 | | | related Accumulated Amortization | 5 | |
| 10 | | 6. | To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | |
| 31 | | ٠. | Accumulated Amortization | 169 | |
| 32 | | | | | |
| 33 | | | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | | |
| 34 | | 7. | Heights and Davis Shores | 9,424 | |
| 35 | | | | | |
| 6 | | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | |
| 37 | | | Total Adjustments to Calendula & 40 | (40.000) | |
| 88 89 | | | Total Adjustments to Schedule A-18 | (13,693) | |
| 10 | (G) | | Adjustments to Schedule A-19 | | |
| •0 •1 | (6) | 1. | (a) Adjustments to Accumulated Deferred Investment Tax Credit | 3,686 | |
| 12 | | •• | (-)) | 0,000 | |
| 43 | | 2. | (b) Adjustments to Notes & Accounts Payable - Associated Companies | (17,379) | |
| 14 | | | | | |
| 45 | | | Total Adjustments to Schedule A-19 | (13,693) | |
| 16 | | | | | |
| 47 | (H) | | Working Capital Adjustment Per Schedule A-17 | _ | 144,33 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | (1) | (2) Balance Per | (3) Utility Test Year | (4) Utility Adjusted | (5) Requested Revenue | | (6) Requested Annual | (7) Supporting |
|----------------|----------------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|----------|----------------------------|-------------------|
| No. | Description | Books | Adjustments | Test Year | Adjustment | | Revenues | Schedule(s) |
| 1 2 | OPERATING REVENUES | 833,526 | 70,233 | 903,759 | 174,950 | (A) _ | 1,078,709 | B-4, B-3 Int. |
| 3 | Operation & Maintenance | 659,410 | (147,145) | 512,265 | | (B) | 512,265 | B-5, B-3 Int. |
| 5 6 | Depreciation, net of CIAC Amort. | 182,883 | (27,529) | 155,354 | | (C), (D) | 155,354 | B-13, B-3 Int. |
| 7 8 | Amortization | | - | - | | | - | |
| 9 10 | Taxes Other Than Income | 153,181 | (47,033) | 106,148 | 7,873 | (E) | 114,021 | B-15, B-3 Int. |
| 11 12 | Provision for Income Taxes | 170 | 14,623 | 14,793 | 62,871 | (F) _ | 77,664 | C-1, B-3 Int. |
| 13 14 | OPERATING EXPENSES | 995,643 | (207,084) | 788,559 | 70,744 | · – | 859,303 | |
| 15 16 17 | NET OPERATING INCOME | (162,117) | 277,317 | 115,200 | 104,206 | = | 219,406 | |
| 18 19 | RATE BASE | 3,196,080 | (35,915) | 3,160,165 | | == | 3,160,165 | |
| 20 21 | RATE OF RETURN | | % | 3.65 % | | = | 6.94 | 6 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-3 Interim

Page 1 of 3

Docket No.: 120209-WS Preparer: Kirsten Markwell

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. | | Water |
|-------------|---|----------------------|
| 1 | | |
| 2 | · · · ——— | |
| 3 | (1) Test Year Revenues net of Unbilled Revenues | |
| 4 | To reflect twelve-months billing net of accruals | |
| 5 | Total Revenues per B4 | 833,526 |
| 6 | Adjustment to remove Accrued Revenues per B4 | (4,469) |
| 7 | Adjustment to remove the effect of the refund of 2010 Revenues, bookd in 1/2011 | 81,163 |
| 8 | Test Year Adjusted Revenues prior to Annualizing Revenues | 910,220 |
| 9 | 45. A. W. A. | |
| 10 | • | |
| 11 | | |
| 12 | , F = | \$903,759 |
| 13 | | 910,220 |
| 14 | | (6,461) |
| 15 | | |
| 16 17 | | |
| 18 | () | 474.050 |
| 19 | • | 174,950 |
| 20 | | 245,183 |
| 21 | • | |
| 22 | | |
| 23 | | |
| 24 | () | (166,406) |
| 25 | · · · · · · · · · · · · · · · · · · · | (166,406) |
| 26 | | (100,400) |
| 27 | | R5 |
| 28 | () | (4,811) |
| 29 | | (4,811) |
| 30 | | |
| 31 | (3) Adjustments to Amortization of Deferred Assets | |
| 32 | (a) Adjustments to Rate Case Expense | |
| 33 | To adjust previous rate case amortization to approved yearly amount | |
| 34 | Per Order No. PSC-10-0585-PAA-WS | 23,818 |
| 35 | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booke | ed in Seminole - |
| 36 | 666/766 - Regulatory Commission Expense - Rate Case Amort See B5 & B | 6, Column (5) 23,818 |
| 37 | | |
| 38 | (), | |
| 39 | · · · · · · · · · · · · · · · · · · · | (22) |
| 40 | · · · · · · · · · · · · · · · · · · · | 218 |
| 41 | · · · · · · · · · · · · · · · · · · · | 58 |
| 42 | | |
| 43 | | 119 |
| 44 | | |
| 45 | (-) | |
| 46 | | |
| 47 | | 135_ |
| 48 49 | | 14 1 4 4 4 4 4 |
| | | (147,145) |
| 50 51 | () | (02.07.0) |
| 51 52 | (·, · · · · · · · · · · · · · · · · · · | (22,874) |
| 52 | (See Schedules B13 & B14, column (3) for account breakdown) | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Pare Ended: December 31, 2011

interim [X] Final [] Historic [X] or Projected [] Florida Public Service Commission Schedule: B-3 Interim

Page 2 of 3

Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| Line No. | | Description | Water |
|-------------|-------------|--|----------------|
| 1 | (2) | (a) To correct parent company transportation allocations | (2,914) |
| 2 | | (b) To correct parent company other allocations during the year based on ERCs | (2,813) |
| 3 | | (See Schedules B13 & B14, column (4) for account breakdown) | (5,727) |
| 4 | (0) | To colliform and decreasistics are supplied to a second decreasistics and a | 4.450 |
| 5 6 | (3) | To rollforward depreciation expense & correct depreciation rates (See Schedules R13 & R14 column (5) for account breakdown) | 1,452 |
| 7 | | (See Schedules B13 & B14, column (5) for account breakdown) | |
| 8 | | Total Adjustments to Depreciation Expenses | (27,149) |
| 9 | | | |
| 10 | (D) | Amortization of CIAC | |
| 11 | (1) | To rollforward amortization of CIAC & correct amortization rates | |
| 12 | | WATER | (200) |
| 13 14 | | CIAC AMORT OTHER TANG PLT WATER WASTEWATER | (380) |
| 15 | | CIAC AMORT-SEWER FORCE MAINS | |
| 16 | | CIAC AMORT-SEWER GRAVITY MAINS | |
| 17 | | CIAC AMORT-SWR MANHOLES | |
| 18 | | CIAC AMORT SEWAGE SERVICE LINES | |
| 19 | | See Schedules B13 and B14, column (5) | |
| 20 | | Amortization Expense Rollforward | (380) |
| 21 | | | |
| 22 | | Total Test Year Adjustments to Amortization of CIAC | (380) |
| 23 | (E) | Toyan Other Than Income (TOTI) | |
| 24 25 | (E) | Taxes Other Than Income (TOTI) Test Year Adjustments | |
| 26 | (1) | To remove from the books total TOTI charged to combined accounts in order to allocate TOTI | (153,181) |
| 27 | (1) | between water and wastewater and make corrections as necessary | (130,101) |
| 28 | | DOTTION THAT WAS CONTROL WITH THAT CONTROL OF THE C | |
| 29 | (2) | Payroli Taxes | |
| 30 | , , | (a) Allocation of P/R taxes per books to water & wastewater based on labor costs | 19,229 |
| 31 | | | |
| 32 | | Total Payroll Taxes Adjustment | 19,229 |
| 33 | | | |
| 34 | (3) | Personal Property Tax (a) Allegation of Remarks Tax hills to water and wastewater based on Net Black for Backs | 42.000 |
| 35 36 | | (a) Allocation of Personal Property Tax bills to water and wastewater based on Net Plant per Books | 43,908 |
| 37 | | Total Personal Property Tax Adjustment | 43,908 |
| 38 | | | |
| 39 | (4) | Real Estate Tax | |
| 40 | , , | (a) Allocation of Real Estate Taxes to water and wastewater based on property taxed | 1,489 |
| 41 | | (b) Allocation of allocated taxes per books based on ERCs | 701 |
| 42 | | (c) Correction of allocated taxes per books | (4) |
| 43 | | Total Real Estate Tax Adjustment | 2,186 |
| 44 45 | (E) | General & Other Taxes | |
| 46 | (3) | (a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger | 156 |
| 47 | | (b) Correction to allocated taxes per books | |
| 48 | | Total General Other Taxes Adjustment | 156 |
| 49 | | | |
| 50 | (6) | Regulatory Assessment Fees (RAF) | |
| 51 | | (a) Calculate RAFs based on Adjusted Test Year Revenues | |
| 52 | | Test Year Adjusted Revenues | 910,220 |
| 53 | | (b) Calculate RAFs for Annualized Revenues | |
| 54 | | Annualized Revenues Adjustment | (6,461) |
| 55 56 | | Total Test Year Adjusted Revenues | 903,759 |
| 56 57 | | RAF Rate Adjusted Test Year RAF | 4.5% 40,669 |
| 58 | | Aujusteu 1651 1601 1711 | 40,009 |
| 59 | | Total Test Year Adjustments to TOTI | (47,033) |
| | | | (-17,500) |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pasco County Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] or Projected []

Florida Public Service Commission Schedule: B-3 Interim

Page 3 of 3

Docket No.: 120209-WS Preparer: Kirsten Markwell

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 | <u>Water</u> |
| 1 | Pro Forma Adjustments | |
| 2 | (7) Regulatory Assessment Fees (RAF) | |
| 3 | (a) Calculate RAFs on Additional Revenues Requested | |
| 4 | Additional Revenues Requested | 174,950 |
| 5 | RAF Rate | 4.5% |
| 6 | Adjustment to RAF | 7,873 |
| 7 | | |
| 8 | Total Adjustments to TOTI | (39,160) |
| 9 | | |
| 10 | (E) Provision for Income Taxes | |
| 11 | (1) To calculate adjusted taxes prior to revenue increase | 14,793 |
| 12 | | |
| 13 | (2) To calculate additional taxes due to requested revenue adjustments | 62,871 |
| 14 | | |
| 15 | Total Adjustments to Provision for Income Taxes | 77,664 |

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

36 37

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []
Interim [X] Final []

Schedule: B-15 Interim

Page 1 of 1

Preparer: Kirsten Markwell

Recap Schedules: B-1, B-2

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroll | (4) Real Estate & Personal | (5) | (6) |
|----------|---|---------------------------------|----------------|----------------------------------|-------|-----------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books * | 66,827 | 26,813 | 59,323 | 218 | 153,181 |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | Remove TOTI from books in order to correct and allocate appropriately | (66,827) | (26,813) | (59,323) | (218) | (153,181) |
| 6 | between water and wastewater | | | | | |
| 7 | | | | | | |
| 8 | 2. Payroll Taxes | | | | | |
| 9 | Allocation to water and wastewater and adjustments to P/R taxes per | | 19,229 | | | 19,229 |
| 10 | B-3 | | | | | |
| 11 | | | | | | |
| 12 | 3. Personal Property Tax | | | 40.000 | | 40.000 |
| 13 | Allocation to water and wastewater and adjustments to personal | | | 43,908 | | 43,908 |
| 14 15 | property taxes per B-3 | | | | | |
| 16 | 4. Real Estate Tax | | | | | |
| 17 | Allocation to water and wastewater and adjustments to real estate | | | 2,186 | | 2,186 |
| 18 | taxes per B-3 | | | 2,100 | | 2,180 |
| 19 | taxes per ti-o | | | | | |
| 20 | 5. General & Other Taxes | | | | | |
| 21 | Allocation to water and wastewater and adjustments to general & other | | | | 156 | 156 |
| 22 | taxes per B-3 | | | | | |
| 23 | , | | | | | |
| 24 | 6. Regulatory Assessment Fees | | | | | |
| 25 | Calculation of RAFs based on Adjusted and Annualized Test Year | 40,669 | | | | 40,669 |
| 26 | Revenues per B-3 | | | | | |
| 27 | _ | | | | | |
| 28 | Adjusted Test Year TOTi - Water | 40,669 | 19,229 | 46,094 | 156 | 106,148 |
| 29 | | | | | | |
| 30 | PRO FORMA ADJUSTMENTS | | | | | |
| 31 | 7. Regulatory Assessment Fees | | | | | |
| 32 | Adjust for additional revenues requested | 7,873 | | | | 7,873 |
| 33 | | | | | | |
| 34 | Total Taxes Other than Income - Water | 48,542 | 19,229 | 46,094 | 156 | 114,021 |
| 35 | | | | | | |

38
39 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

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

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Interim [X] Final []

Florida Public Service Commission

Schedule: C-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Ref. | Total Per Books | | Utility Adjustments | | Utility Adjusted | | Water | Sewer | |
|-------------|---|--------|--------------------|----------|------------------------|----|---------------------|----|--------|-------|--|
| 1 2 | Current Tax Expense | C-2(I) | \$ | 2,247 | \$ 75,417 | \$ | 77,664 | \$ | 77,664 | \$ | - |
| 3 | Deferred Income Tax Expense | C-5(I) | | (37,643) | 37,643 | | - | | - | | - |
| 5 | ITC Realized This Year | C-7 | | - | - | | - | | - | | - |
| 7 8 9 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-7 | | - | - | | - | | - | | - |
| 10 11 | Parent Debt Adjustment | C-8 | | | | | | | | | ······································ |
| 12 | Total Income Tax Expense | | \$ | (35,396) | \$ 113,060 | \$ | 77,664 | \$ | 77,664 | | N/A |

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

Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

40 41

42

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.

Florida Public Service Commission

Schedule: C-2 Water (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

| Line No. | | P | Total er Books | Ad | Utility ustments | est Year Adjusted | | Interim ustments | | Interim Adjusted |
|-------------|--|----|-------------------|----|---------------------|----------------------|----|---------------------|--------|---------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | (162,117) | \$ | 277,317 | \$ 115,200 | \$ | 104,206 | s | 219,406 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | • | 170 | • | 14,623 | 14,793 | • | 62,871 | * | 77,664 |
| 3 | 7.444 M. 100 M. 14. 14. 14. 14. 14. 14. 14. 14. 14. 14 | | | | | 14,100 | | 02,071 | | 77,007 |
| 4 | Subtotal | | (161,947) | | 291,940 | 129,993 | | 167,077 | | 297,070 |
| 5 | Less: Interest Charges (Sch. C-3) | | 3,644 | | 87,037 | 90,681 | | | | 90,681 |
| 6 | • • • | | | | · | | | 0 | | |
| 7 | Taxable Income Per Books | | (165,591) | | 204,903 | 39,312 | | 167,077 | | 206,389 |
| 8 | Schedule M Adjustments: | | | | | | | | | |
| 9 10 | Permanent Differences (From Sch. C-4) | | 212 | | (212) | - | | _ | | _ |
| 11 | Timing Differences (From Sch. C-5) | | (71,740) | | 71,740 | - | | _ | | - |
| 12 | , , | | | | | | | | | |
| 13 | Total Schedule M Adjustments | | (71,528) | | 71,528 | - | | - | | - |
| 14 | · | | | | _ | | | | | |
| 15 | Taxable Income Before State Taxes | | (94,063) | | 133,375 | 39,312 | | 167,077 | | 206,389 |
| 16 17 | Less: State Income Tax Exemption (\$5,000) | | | | | | | | | |
| 18 | State Taxable Income | | (94,063) | | 133,375 | 39,312 | | 167,077 | | 206,389 |
| 19 | State Income Tax (5.5% of Line 18)* | | (5,173) | | 7,336 | 2,162 | | 9,189 | | 11,351 |
| 20 | Limited by NOL | | (-,) | | ., | _, | | 0,100 | | , |
| 21 | Credits | | | | | | | | | |
| 22 | ••• | | | | | | - | | | |
| 23 | Current State Income Taxes | | (5,173) | | 7,336 | 2,162 | | 9,189 | | 11,351 |
| 24 | | | | | | | | | | |
| 25 | Federal Taxable Income (Line 15 - Line 23) | | (88,890) | | 126,039 | 37,150 | | 157,888 | | 195,038 |
| 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) | | (30,223) | | 42,853 | 12,631 | | 53,682 | | 66,313 |
| 29 | Less: Investment Tax Credit Realized | | | | | | | | | |
| 30 | This Year (Sch. C-7) | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 33 | Current Federal Inc. Taxes (Line 28 - Line 30) | | (30,223) | | 42,853 | 12,631 | | 53,682 | | 66,313 |
| 34 | Summary: | | | | | | | | | |
| 35 | Current State Income Taxes (Line 23) | | (5,173) | | 7,336 | 2,162 | | 9.189 | | 11,351 |
| 36 | Current Federal Income Taxes (Line 32) | | (30,223) | | 42,853 | 12,631 | | 53,682 | | 66,313 |
| 37 | , , , , , , , , , , , , , | | (,) | | , | , | | | | |
| 38 | Total Current Income Tax Expense (To C-1) | \$ | (35,396) | \$ | 50,189 | \$ 14,793 | \$ | 62,871 | \$ | 77,664 |
| | Total Current Income Tax Expense (To C-1) | \$ | (35,396) | \$ | 50,189 | \$ 14,793 | \$ | | 62,871 | 62,871 \$ |

Recap Schedules: C-1 (Interim)

Schedule of Interest In Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| ine | | | Total | Utility | | Utility | | | |
|------------|--|-------------|-------------|-------------------|------|----------|--------------|------------|--|
| <u>io.</u> | Description | Per Books | | Adjustments* | | Adjusted | <u>Water</u> | 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 | | (401) | 2,2 | 15 | 1,844 | 1,844 | | |
| | Other Interest Expense - Intercompany | | 5,343 | 83,49 | 94 | 88,837 | 88,837 | | |
| 9 0 | AFUDC | | (1) | | 1 | - | - | | |
| 1 | | | | | | | | | |
| 2 | ITC Interest Synchronization | | | | | | | | |
| 3 4 | (IRC 46(f)(2) only - See below) | | - | | - | - | - | | |
| - | Total Used For Tax Calculation | \$ | 4,941 | \$ 85,74 | 10 9 | 90,681 | \$ 90,681 | N/A | |
| 6 7 | | | | | | | | | |
| | * Adjustment to calculate interest per capit | al structur | e in Schedu | ıle D1 (Interim). | | | | | |
| 9 | | | | | | | | | |
| 0 | | | | | | | | | |
| | | | | | | | | | |

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

| 24 25 | | | | | | Total Weighted | Debt Only Weighted |
|----------|----------------------------|----|------|------------------|----------------|-------------------|-----------------------|
| 26 | Balances From Schedule D-1 | Am | ount | Ratio | Cost | Cost | Cost |
| 27 | | | | | | | |
| 28 | Long-Term Debt | \$ | - | This Schedule is | not applicable | | |
| 29 | | | | | | | |
| 30 | Short-Term Debt | | - | | | | |
| 31 | | | | | | | |
| 32 | Preferred Stock | | - | | | | |
| 33 | | | | | | | |
| 34 | Common Equity | | | | | | |
| 35 | | | | | | | |
| 36 | Total | \$ | | <u>\$</u> | <u>-</u> | <u> </u> | <u> </u> |



Deferred Income Tax Expense - Water & Wastewater

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [] Florida Public Service Commission

Schedule: C-5 (Interim)
Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | | UIF | | | | Per B | ooks Allocation | n to County Sy | /stems | ******** | |
|-------------|---|-----------------------|------------------------|--------------------|---------------|-----------------|-----------------|-----------------|----------------|-------------------|-------------------|-------------------|
| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjuste | | Marion Sewer | Orange Water | Pasco Water | Pasco Sewer | Pinellas Water | Seminole Water | Seminole Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | | | _ | | 201 | | | | | | | |
| 3 | Tax Depreciation and Amortization | \$ 415,201 525,753 | • | \$ 415, | | | | | | | | |
| 4 5 | Book Depreciation and Amortization | 525,753 | - | 525 | 753 | | | | • | | | - |
| 6 | Difference | (110,552) | | (110, | 552\ | | | | | | | |
| 7 | Difference | (110,552) | - | (110, | 352) | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | Odier Tilling Directices (Itemize). | | | | | | | | | | | |
| 10 | Tap Fees | _ | | | _ | | | | | | | |
| 11 | Deferred Maintenance Additions | 15.050 | _ | 15 | 050 | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | - | | 024) | | | | | | | |
| 13 | Deferred Rate Case Additions | .,,,, | - | *** | | | | | | • | | |
| 14 | Deferred Rate Case Amortization | (137,916) | _ | (137 | 916) | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | - | | 172 | | | | | | | |
| 16 | Bad Debts | | | | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | - | 2 | 249 | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | - | (231 | 927) (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227) |
| 20 | | | | | | | | | | | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0 | 055 | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12 | 756) | | | | | | | |
| 23 | (Limited by NOL) | | - | | <u> </u> | | | | | | | |
| 24 | State Deferred Tax (See Note 2) | (12,756) | - | (12 | 756) | • | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | | (219 | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0,34 | | 0.34 | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | = | (74 | 519) | | | | | | | |
| 31 | | | | | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | - | (12 | 756) | | | | | | | |
| 33 | T (1 D () - 1 T | A (AT | | | AW#\ | | | 100 000 | 44 | | 40.4.0=== | 446.6 |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | \$. | \$ (87 | 275) (4,940 | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880) |
| 35 | | | | | | | | | | | | |

37 Notes:

36

Supporting Schedules: None Recap Schedules: C-2

^{38 (1)} The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [] Historical [x] Projected [] Schedule D-1 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|---|---------|-----------|---------------|
| Line No. | Class of Capital | Requested Rate Base AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| Eme 110. | Class of Capital | 111111111111111111111111111111111111111 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 1,335,889 | 42.27% | 6.65% | 2.81% |
| 2 | Short Term Debt | - | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 1,328,429 | 42.04% | 9.69% | 4.07% |
| 5 | Customer Deposits | 30,739 | 0.97% | 6.00% | 0.06% |
| . 6 | Tax Credits - Zero Cost | 39,802 | 1.26% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 425,306 | 13.46% | | |
| 9 | Other (Explain) | · - | | | |
| 10 | · · · · · · | | | | |
| 11 | Total | 3,160,165 | 100.00% | | 6.94% |
| 12 | | | | | |

13 14

Notes:

1. The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.

15 16 17

2. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, 18 Utilities, Inc.

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 Reconciliation of Capital Structure to Requested Rate Base 13-Month Average Balance

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 120209-WS

Schedule Year Ended: 12/31/08□

Interim [x] Final []

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|------------------|------------------|----------------|------------------|------------|---------------------|
| | | | | | Reconciliation A | djustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (178,664,111) | 50.14% | 1,335,889 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | - | - | _ | - | | - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (177,700,840) | 49.86% | 1,328,429 |
| 5 | Customer Deposits | 27,325 | 33,411 | 30,739 | - | n/a | 30,739 |
| 6 | Tax Credits - Zero Cost (see note 2) | 40,310 | 39,294 | 39,802 | | n/a | 39,802 |
| 7 | Tax Credits - Weighted Cost | - | - | - | - | | - |
| 8 | Accumulated Deferred Income Taxes (see note 2) | 426,510 | 410,860 | 425,306 | | n/a | 425,306 |
| 9 | Other (Explain) | - | - | - | _ | | - |
| 10 | | | | | | | |
| 11 | Total | 359,271,311 | 357,488,666 | 359,525,116 | (356,364,951) | 100.00% | 3,160,165 |
| 12 | | | | | | | |

14 Notes:

13

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

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

Recap Schedules: D-1 Interim

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] or Sewer []

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

Schedule E-1 Interim
Page 1 of 1

Preparer: Kirsten Markwell

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-------------|--------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|----------------|
| Line No. | Class/Meter Size | Test Year Rates Effective 10.19.2010 | Test Year Rates Effective 2.23.2011 | Test Year Rates Effective 7.21.2011 | Current Rates Effective 7.26.2011 | Proposed Rates |
| 1 | Residential | | | | | |
| 2 | 5/8" Residential | \$12.55 | \$12.58 | \$12.28 | \$12.35 | \$14.77 |
| 3 | 3/4" Residential | \$18.83 | \$18.88 | \$18.43 | \$18.54 | \$22.18 |
| 4 | 1" Residential | \$31.38 | \$31.46 | \$30.71 | \$30.89 | \$36.95 |
| 5 | 1.5" Residential | \$62.75 | \$62.91 | \$61.41 | \$61.76 | \$73.88 |
| 6 | 2" Residential | \$100.40 | \$100.65 | \$98.26 | \$98.82 | \$118.22 |
| 7 | 3" Residential | \$200.80 | \$201.30 | \$196.51 | \$197.63 | \$236.42 |
| 8 | 4" Residential | \$313.75 | \$314.53 | \$307.05 | \$308.80 | \$369.41 |
| 9 | 6" Residential | \$627.50 | \$629.07 | \$614.11 | \$617.61 | \$738.84 |
| 10 | | | | | | |
| 11 | General Service | | | | | |
| 12 | 5/8" General Service | \$12.55 | \$12.58 | \$12.28 | \$12.35 | \$14.77 |
| 13 | 3/4" General Service | \$18.83 | \$18.88 | \$18.43 | \$1.8.54 | \$22.18 |
| 14 | 1" General Service | \$31.38 | \$31.46 | \$30.71 | \$30.89 | \$36.95 |
| 15 | 1.5" General Service | \$62.75 | \$62.91 | \$61.41 | \$ 61. 7 6 | \$73.88 |
| 16 | 2" General Service | \$100.40 | \$100.65 | \$98.26 | \$98.82 | \$118.22 |
| 17 | 3" General Service | \$200.80 | \$201.30 | \$196.51 | \$197.63 | \$236.42 |
| 18 | 4" General Service | \$313.75 | \$314.53 | \$307.05 | \$308.80 | \$369.41 |
| 19 | 6" General Service | \$627.50 | \$629.07 | \$614.11 | \$617.61 | \$738.84 |
| 20 | | | | | | |
| 21 | Gallonage Charge (per 1,000 Gallons) | | | | | |
| 22 | Residential - First 3,000 gallons | \$3.73 | \$3.74 | \$3.69 | \$3.71 | \$4.44 |
| 23 | Residential - Over 3,000 gallons | \$4.04 | \$4.05 | \$4.00 | \$4.02 | \$4.81 |
| 24 | General Service | \$3.85 | \$3.86 | \$3.76 | \$3.78 | \$4.52 |

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] or Sewer []

Schedule E-2 Interim Page 1 of 2

Preparer: Kirsten Markwell

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.

| | | | | Carculation must b | | en periou. | | | | | | | | |
|------------|--|------------------------|-----------------|--------------------|-----------|----------------|-------------|--------------------|-----------|---|-------------|--------------------|-----------|--------------|
| (1) | (2) | | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| | | | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year | Test Year |
| | | | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Revenues |
| Line | | | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates |
| No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Eff. 2/23/11 | 02/23/11 | Eff. 2/23/11 | 07/21/11 | Eff. 7/21/11 | 07/21/11 | Eff. 7/21/11 |
| | | | | | | | | | | | | | | |
| 1 | Residential - Base Charge | | | | | | | | | | | | | |
| 2 | 5/8" Residential | | 5,498 | | \$12.55 | \$69,000 | 13,667 | | \$12.58 | \$171,931 | | | \$12.28 | \$0 |
| 3 | 1" Residential | | 4 | | \$31.38 | \$126 | 10 | | \$31.46 | \$315 | | | \$30.71 | \$0 |
| 4 | | Total Residential | 5,502 | | | \$69,125 | 13,677 | | | \$172,245 | | | | <u>\$0</u> |
| 5 | | | | | | | | | | | | | | |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | | |
| 8 | 0-3,000 Gallons | | | 10,355 | \$3.73 | \$38,624 | | 22,820 | \$3.74 | \$85,347 | | | \$3,69 | \$ 0 |
| 9 | Over 3,000 Gallons | | | 4,987 | \$4.04 | \$20,147 | | 12,142 | \$4.05 | \$49,175 | | | \$4.00 | \$0 |
| 10 | 5/8" Residential Total Gallons | | | 15,342 | | \$58,772 | | 34,962 | | \$134,522 | | | | \$0 |
| 11 | | | | | | | | | | | | | | |
| 12 | 1" Residential | | | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | | 2 | \$3.73 | \$7 | | 9 | \$3.74 | \$34 | | | \$3.69 | \$0 |
| 14 | Over 3,000 Gallons | | | _ | \$4.04 | \$0 | | | \$4.05 | \$0 | | | \$4.00 | \$0 |
| 15 | 1" Residential Total Gallons | | | 2 | * | \$7 | | 9 | • | \$34 | | | • | \$0 |
| 16 | 1 Residential Four Galleria | | | | | | | | | 437 | | | | |
| 17 | Total Residential Service | | 5,502 | 15,344 | | \$127,905 | 13,677 | 34,971 | | \$306,801 | | | | \$0 |
| | I diat Mesidential Service | | 3,302 | 15,344 | | 3127,503 | 13,877 | 34,7/1 | | 3300,801 | <u> </u> | | | 30 |
| 18 | | | -1.4 | | | 402.05 | | | | 600.40 | | | | *** |
| 19 | | Average Ke | sidential Bill | | | <u>\$23,25</u> | | | | <u>\$22.43</u> | | | | \$0.00 |
| 20 | | | | | | | | | | | | | | |
| | General Service - Base Charge | | | | | | | | | | | | | |
| 22 | 5/8" General Service | | 46 | | \$12.55 | \$577 | 98 | | \$12.58 | \$1,233 | | | \$12.28 | \$0 |
| 23 | 1" General Service | | 23 | | \$31.38 | \$722 | 62 | | \$31.46 | \$1,951 | | | \$30.71 | \$0 |
| 24 | 1.5" General Service | | 2 | | \$62.75 | \$126 | 6 | | \$62.91 | \$377 | | | \$61.41 | \$0 |
| 25 | 2" General Service | | 55 | | \$100.40 | \$5,522 | 121 | | \$100.65 | \$12,179 | | | \$98.26 | \$0 |
| 26 | | Total General Service | 126 | | | \$6,947 | 287 | | | \$15,739 | 0 | | | \$0 |
| 27 | | | | | | | | | | | | | | |
| | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 29 | 5/8" General Service | | | 239 | \$3.85 | \$920 | | 938 | \$3.86 | \$3,621 | | | \$3.76 | \$0 |
| 30 | 1" General Service | | | 600 | \$3.85 | \$2,310 | | 1,179 | \$3.86 | \$4,551 | | | \$3.76 | \$0 |
| 31 | 1.5" General Service | | | 67 | \$3.85 | \$258 | | 240 | \$3.86 | \$926 | | | \$3.76 | \$0 |
| 32 | 2" General Service | | | 3,717 | \$3.85 | \$14,310 | | 13,796 | \$3.86 | \$53,253 | | | \$3.76 | \$0 |
| 33 | Total | | | 4,623 | | \$17,799 | | 16,153 | | \$62,351 | | - | | \$0 |
| 34 | | | | | | | | | | | | | | |
| 35 | Total General Service | | 126 | 4,623 | | \$24,745 | 287 | 16,153 | | \$78,090 | | - | | SO |
| 36 | | | | | | | | | | | | | | |
| 37 | | Average Genera | al Service Bill | | | \$196.39 | | | | \$272.09 | | | | \$0,00 |
| 38 | | • | | | | | | | | *************************************** | | | | |
| 39 | Total Miscellaneous Service Charge Revenues | | | | | \$1,386 | | | | \$4,929 | | | | so |
| 40 | • | | | | | | | | | | | | | |
| 41 | Total Above Calculations | | | | | \$154,036 | | | | \$389,820 | | | | SO |
| 42 | | | | | | \$104,000 | | | | 3007020 | | | | |
| 43 | Total Per Books | | | | | \$62,428 | | | | \$407,545 | | | | so |
| 44 | Adjustment to Remove Accrual Included in Per Book | re Rolones | | | | \$8,169 | | | | (\$12,858) | | | | 30 |
| 45 | Adjustment to Remove Effect of Refund of 2010 Reve | | | | | \$81,163 | | | | (312,038) | | | | |
| 46 | Total - Adjusted Books | circo Doorca in 1/2011 | | | | \$151,761 | | | | \$394,687 | | | | 50 |
| | i orai - Valinier noora | | | | | 3131,/01 | | | | 3374,087 | | | | 30 |
| 47 · 48 | Diff | | | | | £2.255 | | | | (01.075) | | | | |
| | Difference | | | | | \$2,275 | | | | (\$4,867) | | | | \$0 |
| 49 | | | | | | | | | | | | | | |
| 50 | Percentage Difference | | | | | 1.50% | | | | <u>-1.23%</u> | | | | 0.00% |
| | | | | | | | | | | | | | | |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pasco County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] or Sewer []

Schedule E-2 Interim Page 2 of 2

Preparer: Kirsten Markwell

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.

| | | | | calculation must be r | nade for each | period. | | | | | | |
|--------|--|-----------------------|-------------|-----------------------|---------------|--------------|-----------|----------------|-----------|---|------------|---------------|
| (1) | (2) | | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| | | | Total Bilis | Total Billable | Test Year | Test Year | | Total Billable | | | | |
| | | | for Rates | Gallons (in 000's) | Rates | Revenues | Total | Gallons | Total | | | Revenues at |
| Line | | | Effective | for Rates | Effective | for Rates | Bills for | (in 000's) for | Test Year | Annualized | Proposed | Proposed |
| No. | Class/Meter Size | | 07/26/11 | Eff. 7/26/11 | 07/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Revenues | Rates | Rates |
| | | | | | | | | | | | | |
| | Residential - Base Charge | | | | | | | | | | | |
| 2 | 5/8" Residential | | 13,541 | | \$12.35 | \$167,231 | 32,706 | | \$408,162 | \$403,919 | \$14.77 | \$483,068 |
| 3 | 1" Residential | | 9 | | \$30.89 | \$278 | 23 | | \$718 | \$710 | \$36.95 | \$850 |
| 4 | | Total Residential | 13,550 | | | \$167,509 | 32,729 | | \$408,880 | \$404,630 | | \$483,917 |
| 5 | | | | | | | | | | | | |
| 6 7 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | |
| | 5/8" Residential | | | 20.550 | | | | 50.011 | | | | **** |
| 8 | 0-3,000 Gallons | | | 20,669 | \$3.71 | \$76,682 | | 53,844 | \$200,653 | \$199,761 | \$4.44 | \$239,067 |
| 9 | Over 3,000 Gallons | | | 10,959 | \$4,02 | \$44,055 | | 28,088 | \$113,378 | \$112,914 | \$4.81 | \$135,103 |
| 10 | 5/8" Residential Total Gallons | | | 31,628 | | \$120,737 | | 81,932 | \$314,031 | \$312,675 | | \$374,171 |
| 11 | 18 W 21 22 1 | | | | | | | | | | | |
| 12 | 1" Residential | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | | 11 | \$3.71 | \$41 | | 22 | \$82 | \$82 | \$4.44 | \$98 |
| 14 | Over 3,000 Gallons | | | 52 | \$4.02 | \$209 | | 52 | \$209 | \$209 | . \$4.81 | \$250 |
| 15 | 1" Residential Total Gallons | | | 63 | | \$250 | | 74 | \$291 | \$291 | | \$348 |
| 16 | | | | | | | | | | | | |
| 17 | Total Residential Service | | 13,550 | 31,691 | | \$288,496 | 32,729 | 82,006 | \$723,202 | \$717,595 | | \$858,436 |
| 18 | | | | | | | | | | | | |
| 19 | | Average R | | | | \$21.29 | | | \$22.10 | \$21.93 | | \$26,23 |
| 20 | | | | | | | | | | | | |
| | General Service - Base Charge | | | | | | | | | | | |
| 22 | 5/8" General Service | | 95 | | \$12.35 | \$1,173 | 239 | | \$2,983 | \$2,952 | \$14.77 | \$3,530 |
| 23 | 1" General Service | | 55 | | \$30.89 | \$1,699 | 140 | | \$4,371 | \$4,325 | \$36,95 | \$5,173 |
| 24 | 1.5" General Service | • | 5 | | \$61.76 | \$309 | 13 | | \$812 | \$803 | \$73.88 | \$960 |
| 25 | 2" General Service | | 138 | | \$98.82 | \$13,637 | 314 | | \$31,338 | \$31,029 | \$118.22 | \$37,121 |
| 26 | | Total General Service | 293 | | | \$16,818 | 706 | | \$39,504 | \$39,109 | | \$46,785 |
| 27 | | | | | | | | | | | | |
| 28 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | |
| 29 | 5/8" General Service | | | 606 | \$3.78 | \$2,291 | | 1,783 | \$6,832 | \$6,740 | \$4.52 | \$8,059 |
| 30 | 1" General Service | | | 942 | \$3.78 | \$3,561 | | 2,721 | \$10,422 | \$10,285 | \$4,52 | \$12,299 |
| 31 | 1.5" General Service | | | 95 | \$3.78 | \$359 | | 402 | \$1,543 | \$1,520 | \$4.52 | \$1,817 |
| 32 | 2* General Service | | | 13,192 | \$3.78 | \$49,866 | | 30,705 | \$117,429 | \$116,065 | \$4.52 | \$138,787 |
| 33 | Total | | | 14,835 | | \$56,076 | | 35,611 | \$136,225 | \$134,610 | | \$160,962 |
| 34 | | | | | | | | | | | | |
| 35 | Total General Service | | 293 | 14,835 | | \$72,894 | 706 | 35,611 | \$175,730 | \$173,718 | | \$207,746 |
| 36 | | | ···· | | | | | | | | | |
| 37 | | Average Gene | | | | \$248.79 | | | \$248.91 | \$246.06 | | \$294.26 |
| 38 | | | | | | | | | | | | • |
| 39 | Total Miscellaneous Service Charge Revenues | | | | | \$6,130 | | | \$12,445 | \$12,445 | | \$12,445 |
| 40 | • | | | | | | | | | *************************************** | | |
| 41 | Total Above Calculations | | | | | \$367,521 | | | \$911,377 | \$903,759 | | \$1,078,628 |
| 42 | | | | | | | | | 4711411 | 4700,107 | | 01,070,020 |
| 43 | Total Per Books | | | | | \$363,553 | | | \$833,526 | | | |
| 44 | Adjustment to Remove Accrual Included in Per Book | s Balance | | | | \$219 | | | (\$4,469) | | | |
| 45 | Adjustment to Remove Effect of Refund of 2010 Reve | | | | | 4217 | | | \$81,163 | | | |
| 46 | Total - Adjusted Books | | | | | \$363,773 | | | \$910,220 | Total Require | d Revenues | 1,078,709 |
| 47 | · | | | | | | | | | sequite | | .,.,.,,, |
| 48 | Difference | | | | | \$3,748 | | | \$1,157 | | Difference | (\$81) |
| 49 | D.I.L. VIII.V | | | | | 33,748 | | | 31,13/ | | Pulcience | (361) |
| 50 | Percentage Difference | | | | | 1.075/ | | | 0.1264 | D | n.a. | 0.015 |
| 30 | r ci comage Dimerence | | | | | 1.03% | | | 0.13% | Percentage | Difference | <u>-0.01%</u> |

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

INDEX UTILITIES, INC. OF FLORIDA - PINELLAS COUNTY

| SCHEDULE | PAGE(S) | DESCRIPTION OF SCHEDULE |
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| | | RATE BASE |
| A-1 | 1 | Schedule of Rate Base - Water - Final |
| A-2 | _ | Schedule of Rate Base - Sewer |
| A-3 | . 2 | Adjustments to Rate Base - Final |
| A-4 A-5 | 4 5 | Annual Plant Additions and Balances Water Plant in Service by Primary Account |
| A-6 | 3 | 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 | 9 | Water Accumulated Depreciation by Primary Account |
| A-10 | - | Sewer Accumulated Depreciation by Primary Account |
| A-11 | 11 | Annual CIAC Additions and Balances |
| A-12 | 12 | CIAC by Classification |
| A-13 | 14 | Annual Accumulated Amortization of CIAC Additions and Balances |
| A-14 | 15 | Accumulated Amortization of CIAC by Classification |
| A-15 | 17 | Schedule of AFUDC Rates Used |
| A-16 | 18 | Annual Advances for Construction Additions and Balances |
| A-17 | 19 | Calculation of Working Capital Allowance |
| A-18 | 20 21 | Comparative Balance Sheet - Assets |
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| | | NET OPERATING INCOME |
| B -1 | 22 | Schedule of Water Operating Statement - Final |
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| B-3 | 23 | Adjustments to Operating Income - Final |
| B-4 | 26 | Test Year Operating Revenues |
| B-5 | 27 | Operation and Maintenance Expenses by Month - Water |
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| B-7 B-8 | 29 | Comparative Operation and Maintenance Expenses - Water Comparative Operation and Maintenance Expenses - Sewer |
| B-9 | 31 | Schedule of Test Year Contractual Services |
| B-10 | 32 | Analysis of Rate Case Expense |
| B-11 | 33 | Analysis of Major Maintenance Projects - Water and Sewer |
| B-12 | 34 | Schedule of Allocated Expenses |
| B-13 | 47 | Depreciation Expense - Water |
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| B-15 | 48 | Schedule of Taxes Other than Income |
| | | INCOME TAX |
| C-1 | 49 | Reconciliation of Total Income Tax Provision - Final |
| C-2 | 50 | State and Federal Income Tax Calculation - Current -Final |
| C-3 | 51 | Schedule of Interest in Tax Expense Calculation |
| C-4 | 52 | Book/Tax Differences - Permanent |
| C-5 | 53 | Deferred Tax Expense - Final |
| C-6 | 54 | Accumulated Deferred Income Taxes - Final |
| C-7 | 57 | Investment Tax Credits |
| C-8 | 58 | Parent(s) Debt Information |
| C-9 C-10 | 59 60 | Income Tax Returns Miscellaneous Tax Information |
| C-10 | 60 | Wiscalistagors 13% illiotusation |
| | | COST OF CAPITAL |
| D-1 | 61 | Requested Cost of Capital - Final |
| D-2 | 62 | Reconciliation of Capital Structure to Requested Rate Base - Final |
| D-3 | 63 | Preferred Stock Outstanding |
| D-4 | 64 | Short-Term Debt |
| D-5 | 65 | Long-Term Debt |
| D-6 | 66 67 | Variable Rate Long-Term Debt |
| D-7 | 67 | Schedule of Customer Deposits |

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

INDEX UTILITIES, INC. OF FLORIDA - PINELLAS COUNTY

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| | E-3 | 71 | Customer Monthly Billing Schedule |
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| | E-7 | 75 | Private Fire Protection Schedule |
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| | E-9 | 77 | Tax or Franchise Fee Schedule |
| | E-10 | 78 | Service Availability Charges Schedule |
| | E-11 | 79 | Guaranteed Revenues Received Schedule |
| | E-12 | 80 | Class A Utility Cost of Service Study |
| | E-13 | 81 | Projected Test Year Revenue Calculation |
| | E-14 | 82 | Billing Analysis Schedule (contained in Volume II) |
| | | | ENGINEERING SCHEDULES |
| | F-1 | 83 | Gallons of Water Pumped, Sold and Unaccounted For |
| | F-2 | 84 | Gallons of Wastewater Treated |
| | F-3 | 85 | Water Treatment Plant Data |
| | F-4 | 86 | Wastewater Treatment Plant Data |
| | F-5 | 87 | Used and Useful Calculations - Water Treatment Plant |
| | F-6 | 88 | Used and Useful Calculations - Wastewater Treatment Plant |
| | F-7 | 89 | Used and Useful Calculations - Water Distribution System and Wastewater Collection System |
| | F-8 | 90 | Margin Reserve Calculations - Water and Wastewater |
| | F-9 | 91 | Equivalent Residential Connections - Water |
| | F-10 | 92 | Equivalent Residential Connections - Wastewater |
| ì | | | INITEDIM DATE SOUEDIU FO |
| • | | | INTERIM RATE SCHEDULES |
| | A-1 Interim | 93 | Water Rate Base - Interim |
| | A-2 Interim | | Sewer Rate Base - Interim |
| | A-3 Interim | 94 | Adjustments to Rate Base |
| | B-1 Interim | 96 | Schedule of Water Operating Statement - Interim |
| | B-2 Interim | | Schedule of Sewer Operating Statement - Interim |
| | B-3 Interim | 97 | Adjustments to Operating Income |
| | B-15 Interim | 99 | Taxes Other Than Income |
| | C-1 Interim | 100 | Reconciliation of Total Income Tax Provision |
| | C-2 Interim | 101 | State and Federal Income Tax Calculation - Current |
| | C-3 Interim | 102 | Schedule of Interest in Tax Expense Calculation |
| | C-5 Interim | 103 | Deferred Income Tax Expense |
| | D-1 Interim | 104 | Requested Cost of Capital |
| | D-2 Interim | 105 | Reconciliation of Capital Structure to Rate Base |
| | E-1 Interim | 106 | Rate Schedule - Present, and Interim |
| | E-2 Interim | 107 | Revenue Schedule at Present and Interim Rates |

Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|----------|-----------------------------------|------------------------|-------------|------|-----------------|-------------|
| Line | | Per | Utility | | Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| 1 | Utility Plant in Service | 528,337 | 268,059 | (A) | 796,396 | A-5, A-3 |
| 2 | | | | | | |
| 3 4 | Utility Land & Land Rights | 6,258 | - | | 6,258 | A-5 |
| 5 6 | Less: Non-Used & Useful Plant | - | - | | . - | A-7 |
| 7 8 | Construction Work in Progress | - | - | | - | A-3 |
| 9 10 | Less: Accumulated Depreciation | (160,642) | 37,529 | (B) | (123,113) | A-9, A-3 |
| 11 12 | Less: CIAC | (138,847) | - | | (138,847) | A-12, A-3 |
| 13 14 | Accumulated Amortization of CIAC | 82,734 | (25,205) | (C) | 57,529 | A-14, A-3 |
| 15 16 | Acquisition Adjustments | - | - | | · - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | • | - | | - | - |
| 19 20 | Advances For Construction | · ~ | - | | - | A-16 |
| 21 | Working Capital Allowance | _ | 34,870 | (F) | 34,870 | A-17, A-3 |
| 22 23 | Total Rate Base | 317,840 | 315,253 | , | 633,093 | |

Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Schedule: A-3 Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| No. | Description | Water |
|--------------|--|-------------------|
| 1 (A) | <u>Utility Plant</u> | |
| 2 | 1. Utility Plant in Service | |
| 3 | (a) To correct parent company transportation allocations | (12,297 |
| 4 | To correct parent company other allocations during the year based on ERCs | 8,000 |
| 5 | See Schedule A5, column (3) for detail accounts and amounts | |
| 6 7 | Total Allocation Adjustments | (4,297) |
| 8 | (b) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11 | 21,919 |
| 9 | See Schedule A5, column (4) for detail accounts and amounts | 21,313 |
| 10 | Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011 | 21,919 |
| 11 | | |
| 12 | Pro Forma Adjustments - Additions / Retirements to Plant | |
| 13 | (c) Account 331.4 | |
| 14 | Replacement of a portion of Lake Tarpon distribution system | 200,000 |
| 15 | Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1963 | (23,794) |
| 16 17 | (d) Account 333.4 | |
| 18 | Replacement of a portion of Lake Tarpon distribution system | 50,000 |
| 19 | Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1963 | (5,193) |
| 20 | , , , , , , , , , , , , , , , , , , , | (5,100) |
| 21 | (e) Account 334.4 | |
| 22 | Replacement of a portion of Lake Tarpon distribution system | 50,000 |
| 23 | Associated retirement cost applying Handy Whitman Index to portion replaced, originally installed approx, in 1988 | (20,576) |
| 24 | | |
| 25 | Total pro-forma adjustments - See Schedule A5, Column (5) | 250,437 |
| 26 27 | Total Adjustments to Hillitis Plant In Social | |
| 28 | Total Adjustments to Utility Plant in Service | 268,059 |
| | Accumulated Depreciation | |
| 29 (B) 30 | 1. Utility Plant in Service | |
| 31 | (a) To correct parent company transportation allocations | (12,633) |
| 32 | To correct parent company other allocations during the year based on ERCs | (16,460) |
| 33 | See Schedule A9, column (3) for detail accounts and amounts | (12,122) |
| 34 | Total Allocation Adjustments | (29,093) |
| 35 | | |
| 36 | (b) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | 17,905 |
| 37 | See Schedule A9, column (4) for detail accounts and amounts | |
| 38 39 | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | 17,905 |
| 40 | Pro-Forma Adjustments | |
| 41 | (c) To annualize accumulated depreciation for assets placed in service during the test year | 59 |
| 42 | See Schedule A9, column (5) for detail accounts and amounts | |
| 43 | Total Adjustments to Annualize A/D for assets placed in service in the Test Year | 59 |
| 44 | | |
| 4 5 | (d) Pro Forma adjustment to rollforward Accumulated Depreciation from 1/1/12 to 12/31/12 | |
| 46 | See Schedule A9, column (6) | 14,762 |
| 47 | Total Adjustments to Rollforward Plant A/D - 1/1/2012 to 12/31/2012 | 14,762 |
| 48 | | |
| 49 50 | (e) Accumulated Depreciation for Pro Forma Utility Plant in Service | |
| 50 51 | Accumulated Depreciation for Account 331.4 To add 1 year depreciation for pro forma plant additions - Lake Tarpon system | 4.054 |
| 52 | To reduce accumulated depreciation for plant retired - Lake Tarpon system | 4,651 (23,794) |
| 53 | - Course accumulated approvation of plant founds Lake Talport Official | (23,794) |
| 54 | Accumulated Depreciation for Account 333.4 | |
| 55 | To add 1 year depreciation for pro forma plant additions - Lake Tarpon system | 1,250 |
| 56 | To reduce accumulated depreciation for plant retired - Lake Tarpon system | (5,193) |
| 57 | | |
| 58 | Accumulated Depreciation for Account 334.4 | |
| 59 20 | To add 1 year depreciation for pro forma plant additions - Lake Tarpon system | 2,500 |
| 50 51 | To reduce accumulated depreciation for plant retired - Lake Tarpon system See Schedule A9, column (7) for above adjustments | (20,576) |
| 51 52 | See Suredule As, Column (7) for above adjustments | |
| 63 | Total depreciation adjustments for pro-forma plant additions and retirements | (41,162) |
| 64 | | (41,102) |
| 65 | Total pro-forma adjustments | (26,341) |
| | • | (20,041) |
| 66 | | |

Company: Utilities, Inc. of Fiorida - Pinellas County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Schedule: A-3 Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| ne lo. | | | Description | | Water |
|-----------|-----|-----|---|-------------|---------|
| _ | (C) | Acc | umulated Amortization of CIAC | | |
| | | 1. | Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (28,977 |
| | | | See Schedules A14, page 2 of 2, column (16) | | |
| | | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | | (28,97 |
| | | | | | |
| | | | Pro-Forma Adjustments | | |
| | | 2. | Pro Forma adjustment to rollforward Accumulated Amortization from 1/1/12 to 12/31/12 | | 3,77 |
| | | | See Schedules A14, page 2 of 2, column (17) | | |
| | | | Total Adjustments to rollforward Amortization of CIAC to 12/31/12 | | 3,77 |
|) | | | | | |
| | | | Total CIAC Amortization Adjustments | | (25,20 |
| ? | | | | | |
| } | (D) | Adj | ustments to Schedule A-18 affecting Working Capital | Total W & S | |
| ļ | • • | Ī | Deferred Rate Case Expense Average Balance | - | |
| i | | 1. | To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper | | |
| | | | average balance for the test year. | (277,718) | |
| , | | , | To reflect correct balance for parent company's Regulatory Expenses Being Amortized | | |
| , | | ۷. | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | |
|) | | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | |
| I | | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467 | |
| 2 | | | | | |
| } - | | 3. | Previous Rate Case (a) Pote Case Emparage allowed per Order No. BSC 40 0595 BAA M/S | 200 550 | |
| ; | | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | |
| , ; | | | | | |
| , | | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | |
| 3 | | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a | | |
| | | | 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | |
|) | | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | |
| <u>:</u> | | 4 | Current Rate Case | | |
| 3 | | ٦. | To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10 | 289,035 | |
| Ļ | | | Net Adjustment to Deferred Rate Case Expense for Current Rate Case | 289,035 | |
| ; | | | | | |
| i | | | Net Adjustments to Deferred Rate Case Expense | 265,744 | |
| | | | | | |
| } | | _ | Other Miscellaneous Deferred Debits | | |
| , | | Э. | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization | 5 | |
| | | | Tourist Production Particularity | 3 | |
| <u>}</u> | | 6. | To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | |
| | | | Accumulated Amortization | 169 | |
| | | | | | |
| ; ; | | - | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | 2.424 | |
| , | | 1. | Heights and Davis Shores | 9,424 | |
| | | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | |
| ı | | | ······································ | | |
| | | | Total Adjustments to Schedule A-18 | 275,342 | |
| | | | | | |
| | (E) | | Adjustments to Schedule A-19 | | |
| 1 | | 1. | Adjustments to Accumulated Deferred Investment Tax Credit | (3,686) | |
| | | 2 | Adjustments to Nates & Associate Develor - Associated Co | 070 000 | |
| ; ; | | ۷. | Adjustments to Notes & Accounts Payable - Associated Companies | 279,028 | |
| | | | Total Adjustments to Schedule A-19 | 275,342 | |
| 3 | | | | | |
| | (F) | | Working Capital Adjustment Per Schedule A-17 | _ | 34,870 |

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-4 Page 1 of 1

Preparer: Kirsten Markwell

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 | · · · · · · · · · · · · · · · · · · · | Year-End Balance |
|---------------------------------------|---|------------------|
| No. | Description | Water |
| 1 12/31/08 Balance per Schedule A-4 | , TYE 12/31/08 MFRs | 409,218 |
| 2 To remove adjustments made per l | Note 1 of Schedule A-4, TYE 12/31/08 MFRs | 2,919 |
| 3 | | |
| 4 Balance 12/31/08 | | 412,137 |
| 5 Adjustments - See Note 1 | | |
| 6 | | |
| 7 Adjusted 12/31/08 Balance | | 412,137 |
| 8 Additions | | 2,351 |
| 9 Retirements | | |
| 10 Adjustments - Rounding | | |
| 11 | | |
| 12 Balance 12/31/09 - See Note 3 | | 414,488 |
| 13 Additions | | 50,360 |
| 14 Retirements | | (1,240) |
| 15 Adjustments - Rounding | | |
| 16 | | |
| 17 Balance 12/31/10 | | 463,608 |
| 18 Additions | | 9,429 |
| 19 Retirements | | (1,344) |
| 20 | | |
| 21 Balance 12/31/11 per Annual Repor | | 471,693 |
| 22 Adjustments - To reconcile to Gene | eral Ledger - See Note 1 | 67,039 |
| 23 | | |
| 24 Adjusted 12/31/11 Balance | | 538,732 |
| 25 Adjustments to year-end test year | | |
| 26 1. To convert to 13-month average | | (4,137) |
| | test year as per Schedule A5, page1. | 268,059 |
| 28 | | |
| 29 Adjusted 12/31/11 Balance 30 | | 802,654 |

31 Note(s):

1. The 2011 ending balances did not tie to the balances in the 2011 Annual Report. The reason for the difference is due to the way that the new system accounts for balance sheet items. In 2008, the new system, JD Edwards Enterpriseone (JDE) no longer accounted for the subdivision of the plant accounts on the general ledger. JDE contains three separate ledgers, the AA, UA and UR ledger, which pertain to the general ledger, allocation ledger and commission adjustment ledger respectively. JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information. Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A of CIAC accounts to the AA Ledger based on business unit.

40 41 ı

- 41 In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect
- 42 ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The
- 43 UA ledger should have been allocated out based on the proper ERCs. However, in the filing, the company has rectified these calculations and made all
- 44 appropriate adjustments to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filling. The
- 45 2013 annual report will be based on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.

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

Schedule: A-5

Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

| Line | (1) | (2) Test Year | (3) | (4) Adjustme | (5) ents | (6) Adjusted | (7) NU&U | (8) U&U |
|------|--|---------------------------|---------------|-----------------|---------------------|-----------------|-------------|------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | A3 - (A)1.(c)(d)(e) | Average | % | Amount |
| _ | INTANGIBLE PLANT | | | | | | | |
| | 301.1 Organization | (171) | | 171 | | _ | | |
| 3 | 302.1 Franchises | 14 | 78 | ••• | | 92 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | _ | | |
| - | 303.2 Land & Land Rights | (3,701) | | 9,807 | | 6,106 | | |
| | 304.2 Structures & Improvements | 9,424 | | - | | 9,424 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | -, | | | | | | |
| | 306.2 Lake, River & Other Intakes | _ | | | | _ | | |
| | 307.2 Wells & Springs | 43,258 | | | | 43,258 | | |
| | 308.2 Infiltration Galleries & Tunnels | -10,200 | | | | 40,200 | | |
| | 309.2 Supply Mains | 4,783 | | | | 4,783 | | |
| | 310.2 Power Generation Equipment | -,,,,,, | | 1,170 | | 1,170 | | |
| | 311.2 Pumping Equipment | - | | 1, 1, 7 | | | | |
| | 339.2 Other Plant & Misc. Equipment | _ | | | | _ | | |
| | WATER TREATMENT PLANT | | | | | _ | | |
| | 303.3 Land & Land Rights | 3,701 | | (3,701) | | _ | | |
| | 304.3 Structures & Improvements | 2,319 | | (3,701) | | 2,319 | | |
| | 310.3 Power Generation Equipment | 2,010 | | | | 2,010 | | |
| | 311.3 Pumping Equipment - WTP | 10,771 | | (1,170) | | 9,601 | | |
| | 320.3 Water Treatment Equipment | 15,285 | | (1,170) | | 15,285 | | |
| | 339.3 Other Plant & Misc. Equipment | 10,200 | | | | 13,203 | | |
| | TRANSMISSION & DISTRIBUTION PLANT | _ | | | | _ | | |
| | 303.4 Land & Land Rights | _ | | | | _ | | |
| | 304.4 Structures & Improvements | 1,116 | | | | 1,116 | | |
| | 311.4 Electric Pumping Equipment - T&D | 1,110 | | | | 1,110 | | |
| | 330.4 Distr. Reservoirs & Standpipes | 39,393 | | (8,675) | | 30,718 | | |
| | 331.4 Transm. & Distribution Mains | 166,136 | | 30,751 | 176,206 | 373,093 | | |
| | 333.4 Services | 111,250 | | (329) | 44,807 | 155,728 | | |
| | 334.4 Meters & Meter Installations | 61,872 | | (020) | 29,424 | 91,296 | | |
| | 335.4 Hydrants | 2,447 | | 1 | 23,424 | 2,448 | | |
| | 336.4 Backflow Prevention Devices | 2,771 | | . ' | | 2,770 | | |
| | 339.4 Other Plant & Misc. Equipment | <u>-</u> | | | | - | | |
| | GENERAL PLANT | - | | | | - | | |
| | 303.5 Land & Land Rights | 6,258 | (1) | (6,106) | | 151 | | |
| | 304.5 Structures & Improvements | 10,795 | 1 | (0, 100) | | 10,796 | | |
| | 340.5 Office Furniture & Equipment | 48,620 | (3,231) | | | 45,389 | | |
| | 341.5 Transportation Equipment | 20,029 | (12,297) | | | 7,732 | | |
| | 342.5 Stores Equipment | 20,029 | (12,291) | | | 1,132 | | |
| | 343.5 Tools, Shop & Garage Equipment | 3,348 | 4 | | | 3,352 | | |
| | 344.5 Laboratory Equipment | 3,3 4 6 453 | 20 | | | 3,352 473 | | |
| | 345.5 Power Operated Equipment | 400 | 20 | | | 4/3 | | |
| | 346.5 Communication Equipment | 569 | (2) | | | - 567 | | |
| | 347.5 Miscellaneous Equipment | 309 | . (2) | | | 307 | | |
| | 348.5 Other Tangible Plant | (23,374) | 11,131 | | | (12,243) | | |
| 47 | TOTAL | 534,595 | (4,297) | 21,919 | 250,437 | 802,654 | N/A | N/A |



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

Company: Utilities, Inc. of Fiorida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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

Fiorida Public Service Commission

Schedule: A-5 Page 2 of 2 Preparer: Kirsten Markwell

| Mary | Line | (1) | (2) Orice Vene | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|--|------|--------------------------------------|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|--------------------------|
| Mark Argicle F. P.AMT 171 | | Account No. and Name | Prior Year Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | 13-Month Average Bal. |
| 2 301.1 Organizazion (17) (| | | | | | | | | | | 7109 71 | | | | | 7.Voluge Dal. |
| 3 321 Franchises 14 14 14 14 14 14 14 1 | | | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) | (171) |
| 391 Other Plant A Mic. Equipment 302 Georgia PLAY AND PURPING PLANT 3032 Land & Land Rights 3,701 | _ | | | | | | | | | | | | | | | |
| SOURCE OF SUPPLY AND FUMPNNO PLANT (3,701) | - | | | • • | | | | | | | | ,, | | | | '- |
| Seg 2 Land & Land Rights (3,701) (3,70 | 5 | | | | | | | | | | | | | | | |
| 7 3042 Structures & Improvements 9,966 9,435 9,4 | 6 | | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) | (3.701) |
| 8 05.5 Collect & Important Reservoirs 9 306.2 Lollect & Important Reservoirs 8 306.9 Sept. 9 43.46 43.246 | 7 | | | | | | | | | | | | | | | |
| 9 306.2 Liefe, River & Other Initiates 1 307.2 Welles & Springs 4 3,246 4 3,24 | 8 | | -, | •, | ٠, | ٥, | -, | -, | 0, .55 | 0, 100 | 0,100 | 0,100 | 0,100 | 0,100 | 0,,,00 | 0,121 |
| 10 3072 Wellis Springs 43,46 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,246 43,248 4 | 9 | | | _ | _ | _ | - | | _ | _ | _ | _ | - | - | _ | _ |
| 13 10,000 2 Militation Galaienias & Turnelia 3,829 3,829 3,829 5,066 | 10 | | 43.246 | 43.246 | 43.246 | 43.246 | 43.246 | 43.246 | 43.246 | 43.246 | 43.246 | 43 246 | 43 246 | 43 246 | 43 398 | 43 258 |
| 28 3082 Supply Mains 3.829 3.829 3.829 5.066 5.0 | 11 | | • | - | - | - | - | - | , | | , | , | , | , | , | , |
| 13 310.2 Power Generation Equipment 15 339.2 Other Plant & Misc. Equipment 16 339.2 Other Plant & Misc. Equipment 17 303.3 Land & Land Rights 18 37.0 3.701 | 12 | | 3.829 | 3.829 | 3.829 | 5.066 | 5.066 | 5.066 | 5.066 | 5 066 | 5 066 | 5 066 | 5 066 | 5 066 | 5 104 | 4 783 |
| 14 311.2 Pumping Equipment 5 339.2 Other Plant & Miss Equipment 15 339.2 Other Plant & Miss Equipment 16 WATER TREATMENT PLANT 17 303.3 Land & Land Rights 1 3,701 | | | • | -, | -, | - | • | -, | -, | -, | - | - | -,555 | -,555 | -, | ., |
| Say | 14 | | _ | - | - | _ | _ | _ | - | - | _ | _ | _ | _ | _ | _ |
| MATER TREATMENT PLANT | 15 | | - | _ | _ | - | | _ | _ | - | - | | | | _ | _ |
| 17 30.3 Land & Land Rights 3,701 3,7 | 16 | | | | | | | | | | | | | | | |
| 89 30.4 Structures & Improvements 2,319 2, | 17 | | 3.701 | 3.701 | 3.701 | 3,701 | 3.701 | 3.701 | 3.701 | 3.701 | 3.701 | 3.701 | 3.701 | 3 701 | 3 701 | 3 701 |
| 19 310.3 Power Generation Equipment - WTP | 18 | | 2.319 | | | | | | | | | | | | | |
| 23 32.3 Water Treatment Equipment 15,100 15,100 15,100 15,253 15,291 15,330 15,406 15,406 15,406 15,406 15,406 15,406 15,406 15,265 15,285 239.3 Other Plant & Minisc. Equipment 178. 23 TRANSMISSION & DISTRIBUTION PLANT 230.4 Land & Land Rights 1.116 1 | 19 | | -, | | -, | _, | -, | _, | _, | _, | _,0.0 | _,0.0 | _,0.0 | _, | _, | _,_,_ |
| 23 32.3 Water Treatment Equipment 15,100 15,100 15,100 15,253 15,291 15,330 15,406 15,406 15,406 15,406 15,406 15,406 15,406 15,265 15,285 239.3 Other Plant & Minisc. Equipment 178. 23 TRANSMISSION & DISTRIBUTION PLANT 230.4 Land & Land Rights 1.116 1 | 20 | 311.3 Pumping Equipment - WTP | 10.718 | 10.718 | 10.718 | 10.718 | 10.794 | 10.794 | 10.794 | 10 794 | 10 794 | 10 794 | 10 794 | 10 794 | 10 794 | 10 771 |
| 339.3 Other Plant & Misc. Equipment 339.4 Land & Land Rights 303.4 Sincutures & Improvement-T&D 304.5 Sincutures & Improvement-T&D 305.5 Sincutures & Improvement-T&D 307.5 Sincutures & Improvement-T&D 308.5 Sincutures & Improvement-T&D 309.5 Sincutures & Improv | 21 | | | | | | | | | | | | | | | |
| 24 303.4 Land R Land Rights 304.5 Structures & Improvements 1,116 1,1 | 22 | | - | - | - | - | | | - | - | | , | , | | , | - |
| 25 304.4 Structures & Improvements | 23 | | | | | | | | | | | | | | | |
| 28 311.4 Electric Pumping Equipment - T&D 7 302.0 Dist. Reservoirs & Standophoes 39.371 39.37 | 24 | 303.4 Land & Land Rights | | - | _ | _ | - | _ | - | - | - | - | _ | _ | - | - |
| 28 311.4 Electric Pumping Equipment - T&D 7 302.0 Dist. Reservoirs & Standophoes 39.371 39.37 | 25 | 304.4 Structures & Improvements | 1.116 | 1.116 | 1.116 | 1,116 | 1.116 | 1.116 | 1.116 | 1.116 | 1.116 | 1.116 | 1.116 | 1.116 | 1 116 | 1 116 |
| 27 330.4 Distr. Reservoirs & Standpipes 39.371 39.371 39.371 39.371 39.371 39.371 39.412 39.4 | 26 | | - | - | | • | - | | • | - | , | - | ., | ., | ., | ., |
| 28 331.4 Transm. & Distribution Mains 164,612 164,628 164,628 164,937 165,014 165,129 165,129 165,129 165,129 165,139 167,940 169,689 170,034 167,605 168,136 333.4 Services 110,953 110,953 110,953 110,953 110,953 111,166 111,166 111,166 111,166 111,185 111,385 111,385 111,385 111,772 111,772 111,250 333.4 Meters & Meter Installations 161,682 61,759 61,759 61,914 6 | 27 | | 39,371 | 39,371 | 39,371 | 39,371 | 39.371 | 39.371 | 39.412 | 39,412 | 39.412 | 39.412 | 39.412 | 39.412 | 39.412 | 39.393 |
| 29 333.4 Services | 28 | 331.4 Transm. & Distribution Mains | 164,512 | 164,628 | 164.628 | 164,937 | 165.014 | 165.129 | | 165,129 | | | | | | |
| 30 334.4 Melers & Meler Installations 61,882 61,759 61,759 61,759 61,914 | 29 | 333.4 Services | 110,953 | 110,953 | 110,953 | 110,953 | 111.166 | 111.166 | 111,166 | 111,166 | | | | | | |
| 31 335.4 Hydrants | 30 | 334.4 Meters & Meter Installations | 61,682 | 61,759 | 61,759 | 61,914 | 61,914 | 61,914 | | | | | | | | |
| 33 33.4 Backflow Prevention Devices 33 339.4 Other Plant & Misc. Equipment | 31 | 335.4 Hydrants | 2,447 | 2,447 | 2,447 | 2.447 | 2.447 | 2.447 | 2.447 | 2.447 | 2.447 | 2.447 | | | | |
| GENERAL PLANT 35 303.5 Land & Land Rights 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,257 6,257 6,257 6,257 6,257 6,258 30 304.5 Structures & Improvements 10,795 10,799 10,807 10,856 10,845 10,826 10,819 10,805 10,804 10,773 10,774 10,723 10,730 10,795 37 340.5 Office Furniture & Equipment 48,509 48,587 48,666 48,758 48,725 48,642 48,621 48,562 48,698 48,598 48,546 48,468 48,682 48,620 48,220 4 | 32 | 336.4 Backflow Prevention Devices | | | | | | - | | -, | -1 | - | -, | _, | _, | -, |
| 35 303.5 Land & Land Rights 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,258 6,257 6,258 6,257 6,257 6,258 304.5 Structures & Improvements 10,795 10,799 10,807 10,865 10,845 10,826 10,849 10,805 10,804 10,773 10,747 10,723 10,730 10,795 340.5 Office Furniture & Equipment 48,509 48,587 48,666 48,758 48,755 48,642 48,621 48,562 48,698 48,588 48,546 48,468 48,680 48,680 48,620 48,220 | 33 | 339.4 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | _ | - | - | _ |
| 36 304.5 Structures & Improvements 10,795 10,799 10,807 10,856 10,845 10,826 10,819 10,805 10,804 10,773 10,747 10,723 10,730 10,795 37 340.5 Office Furniture & Equipment 48,509 48,587 48,666 48,758 48,725 48,642 48,621 48,652 48,698 48,598 48,546 48,468 48,682 48,620 341.5 Transportation Equipment 19,410 19,408 19,429 19,217 19,201 20,415 20,305 20,212 20,270 20,194 20,127 20,668 21,522 20,029 342.5 Stores Equipment 3,354 3,354 3,355 3,357 3,357 | 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 37 340.5 Office Furniture & Equipment 48,509 48,587 48,666 48,758 48,725 48,642 48,621 48,622 48,698 48,598 48,546 48,468 48,682 48,620 38 341.5 Transportation Equipment 19,410 19,408 19,429 19,217 19,201 20,415 20,305 20,212 20,270 20,194 20,127 20,668 21,522 20,029 342.5 Stores Equipment | 35 | 303.5 Land & Land Rights | 6,258 | 6,258 | 6,258 | 6,258 | 6,258 | 6,258 | 6,258 | 6,257 | 6,258 | 6,258 | 6,257 | 6,257 | 6,257 | 6,258 |
| 38 341.5 Transportation Equipment 19,410 19,408 19,429 19,217 19,201 20,415 20,305 20,212 20,270 20,194 20,127 20,668 21,522 20,029 39 342.5 Stores Equipment | 36 | 304.5 Structures & Improvements | 10,795 | 10,799 | 10,807 | 10,856 | 10,845 | 10,826 | 10,819 | 10,805 | 10,804 | 10,773 | 10,747 | 10,723 | 10,730 | 10,795 |
| 39 342.5 Stores Equipment 40 343.5 Tools, Shop & Garage Equipment 3,354 3,354 3,355 3,357 3,355 3,353 3,352 3,350 3,347 3,341 3,336 3,332 3,332 3,348 41 344.5 Laboratory Equipment 45 453 453 453 453 453 453 453 453 453 4 | 37 | | 48,509 | 48,587 | 48,666 | 48,758 | 48,725 | 48,642 | 48,621 | 48,562 | 48,698 | 48,598 | 48,546 | 48,468 | 48,682 | 48,620 |
| 39 342.5 Stores Equipment | 38 | 341.5 Transportation Equipment | 19,410 | 19,408 | 19,429 | 19,217 | 19,201 | 20,415 | 20,305 | 20,212 | 20,270 | 20,194 | 20,127 | 20,668 | 21,522 | 20,029 |
| 41 344.5 Laboratory Equipment 453 453 453 453 453 453 453 453 453 453 | 39 | 342.5 Stores Equipment | - | - | - | - | - | | | | | · · · · - | · - | · - | | |
| 42 345.5 Power Operated Equipment | 40 | 343.5 Tools, Shop & Garage Equipment | 3,354 | 3,354 | 3,355 | 3,357 | 3,355 | 3,353 | 3,352 | 3,350 | 3,347 | 3,341 | 3,336 | 3,332 | 3,332 | 3,348 |
| 43 346.5 Communication Equipment 570 570 571 571 571 569 569 568 569 568 567 566 566 569 44 347.5 Miscellaneous Equipment | 41 | 344.5 Laboratory Equipment | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 | 453 |
| 44 347.5 Miscellaneous Equipment | 42 | | - | - | | | - | - | _ | - | - | - | - | - | - | - |
| 45 348.5 Other Tangible Plant (23,374) | | | 570 | 570 | 571 | 571 | 571 | 569 | 569 | 568 | 569 | 568 | 567 | 566 | 566 | 569 |
| 46 | | | - | - | - | - | - | - | - | - | - | - | - | - | _ | - |
| 46 | | 348.5 Other Tangible Plant | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) | (23,374) |
| 47 TOTAL 530,407 530,819 530,929 532,561 533,018 534,279 534,220 534,125 534,804 537,133 538,800 539,896 538,732 534,595 | | | | | | • | | | | | | | | | | |
| | 47 | TOTAL | 530,407 | 530,819 | 530,929 | 532,561 | 533,018 | 534,279 | 534,220 | 534,125 | 534,804 | 537,133 | 538,800 | 539,896 | 538,732 | 534,595 |

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-7 Page 1 of 1

Preparer: Kirsten Markwell

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 | (1) | (2) | (3) Utility | (4) Balance |
|----------------------|--|--------------------------|----------------|----------------|
| Line No. | Description | Average Amount Per Books | Adjustments | Per Utility |
| 1 | WATER | N/A | N/A | N/A |
| 2 3 | Plant in Service | | | |
| 4 | Figure III Getvice | | | |
| 5 | Land | | | |
| 6 | | | | |
| 7 | Accumulated Depreciation | | | |
| 8 9 | CIAC | | | |
| 10 | CIAC | | | |
| 11 12 | Accumulated Amortization of CIAC | | | |
| 13 14 | Advances for Construction | | | |
| 15 16 | Other (Explain) | | | |
| 17 | Total | N/A | N/A | N/A |
| 18 19 20 21 | Note: Water Plant is 100% Used & Useful as per | Schedules F5 and F7. | | |
| 22 23 | WASTEWATER - NOT APPLICABLE | N/A | N/A | N/A |
| 24 25 | Plant in Service | | | |
| 26 27 | Land | | | |
| 28 29 | Accumulated Depreciation | | | |
| 30 31 | CIAC | • | | |
| 32 33 | Accumulated Amortization of CIAC | | | |
| 34 35 | Advances for Construction | | | |
| 36 37 | Other (Explain) | | | |
| 38 | Total | | - | |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-8 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|--|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs | 87,281 |
| 2 | To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs | (22,753) |
| 3 | To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs | (1,499) |
| 4 | | |
| 5 | Adjusted 12/31/08 Balance | 63,029 |
| 6 | Additions | 43,374 |
| 7 | Retirements | |
| 8 | Adjustments | |
| 9 | | <u> </u> |
| 10 | Balance 12/31/09 | 106,403 |
| 11 | Additions | (44,190) |
| 12 | Retirements | (1,240) |
| 13 | Adjustments | |
| 14 | | |
| 15 | Balance 12/31/10 | 60,973 |
| 16 | Additions | 18,686 |
| 17 | Retirements | (1,344) |
| 18 | Adjustments | |
| 19 | | |
| 20 | Balance 12/31/11 per Annual Report | 78,315 |
| 21 | Adjustments - To reconcile to General Ledger - See Note 1 | 91,635 |
| 22 | | |
| 23 | Adjusted 12/31/11 Balance | 169,950 |
| 24 | Adjustments to year-end test year balance: | |
| 25 | 1. To convert to 13-month average test year. | (9,308) |
| 26 | 2. Various other adjustments to test year as per Schedule A9, page1. | (37,529) |
| 27 | | |
| 28 | Adjusted 12/31/11 Balance | 123,113 |
| 29 | | |
| 30 | Note(s): | |

31

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

Supporting Schedules: A-9, A10

Recap Schedules: A-18



Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Explanation: Provide month ending balances for each month of the test

year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Kirsten Markwell

| Line | (1) | (2) Test Y | | (3) | (4) | (5) Adjustments | (6) | (7) | (8) Adjusted | (9) Non-Used & | (10) Non-Used & |
|----------|--|---------------|--------------|---------------|---------------|--------------------|---------------|---------------|-----------------|-------------------|--------------------|
| No. | Account No. and Name | Average | Bal. | A3 - (B)1.(a) | A3 - (B)1.(b) | A3 - (B)1.(c) | A3 - (B)1.(d) | A3 - (B)1.(e) | Average | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | | | |
| 2 | 301.1 Organization | | 2,575 | | (2,575) | | | | _ | | |
| 3 | 302.1 Franchises | | 1 | (1) | (=1-7-7) | | | | _ | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | - | (., | | | | | _ | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLAN | IT | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | - | | | | • | | - | | |
| 7 | 304.2 Structures & Improvements | | 1,289 | | (857) | | 295 | | 727 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | · - | | (, | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | | - | | | | | | _ | | |
| 10 | 307.2 Wells & Springs | 1 | 18,225 | | (327) | 5 | 1,447 | | 19,350 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | - | | • • | | · | | | | |
| 12 | 309.2 Supply Mains | | 240 | | 27 | 7 | 146 | | 420 | | |
| 13 | 310.2 Power Generation Equipment | | - | | 508 | | 59 | | 567 | | |
| 14 | 311.2 Pumping Equipment | | - | | | | | | - | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | - | | | | | | - | | |
| 16 | WATER TREATMENT PLANT | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | - | | | | | | | | |
| 18 | 304.3 Structures & Improvements | | (1,276) | | 1,772 | | 72 | | 568 | | |
| 19 | 310.3 Power Generation Equipment | | - | | | | | | - | | |
| 20 | 311.3 Pumping Equipment - WTP | | 5,703 | | (379) | 1 | 481 | | 5,806 | | |
| 21 | 320.3 Water Treatment Equipment | | 6,600 | | 390 | 1 | 700 | | 7,691 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | | _ | | | | | | • | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | - | | | | | | - | | |
| 25 | 304.4 Structures & Improvements | | 96 | | 4 | | 35 | | 135 | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | | - | | | | | | _ | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | | 9,758 | | (10,639) | 1 | 831 | | (49) | | |
| 28 | 331.4 Transm. & Distribution Mains | 4 | 4,095 | | 39,132 | 31 | 4,613 | (19,143) | 68,728 | | |
| 29 | 333.4 Services | 1 | 4,570 | | 2,191 | 12 | 2,786 | (3,943) | 15,616 | | |
| 30 | 334.4 Meters & Meter Installations | 1 | 4,724 | • | (107) | 1 | 3,096 | (18,076) | (362) | | |
| 31 | 335.4 Hydrants | (| (3,040) | | (110) | | 54 | | (3,096) | | |
| 32 | 336.4 Backflow Prevention Devices | | - | | | | | | - | | |
| 33 | 339.4 Other Plant & Misc. Equipment | | - | | | | | | - | | |
| 34 | GENERAL PLANT | | | | | | | | - | | |
| 35 | 303.5 Land & Land Rights | | - | | | | | | - | | |
| 36 | 304.5 Structures & Improvements | | 6,872 | (6,361) | | | | | 511 | | |
| 37 | 340.5 Office Furniture & Equipment | | 6,392 | (12,840) | | | | | 13,552 | | |
| 38 | 341.5 Transportation Equipment | 1 | 6,391 | (12,633) | | | | | 3,758 | | |
| 39 | 342.5 Stores Equipment | | - | | | | | | - | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | | 2,743 | (2,618) | | | 119 | | 244 | | |
| 41 | 344.5 Laboratory Equipment | | 26 | (20) | | | 28 | | 34 | | |
| 42 | 345.5 Power Operated Equipment | | | | | | | | - | | |
| 43 | 346.5 Communication Equipment | | 77 | (39) | | | | | 38 | | |
| 44 | 347.5 Miscellaneous Equipment | | . | | 4 | | | | - | | |
| 45 46 | 348.5 Other Tangible Plant | (| (5,419) | 5,419 | (11,125) | | | | (11,125) | | |
| 47 | | TOTAL 16 | 0,642 | (29,093) | 17,905 | 59 | 14,762 | (41,162) | 123,113 | N/A | N/A |

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

Company: Utilities, Inc. of Fiorida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Historic [X] Projected []

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

Florida Public Service Commission

Schedule: A-9 Page 2 of 2

Preparer: Kirsten Markwell

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|------|--|-------------------|---------|---------|-------------------|---------|---------|---------|---------|---------|------------|---------|---------|----------|------------------|
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 2,352 | 2.390 | 2,427 | 2,464 | 2,501 | 2,538 | 2,575 | 2,612 | 2,649 | 2,686 | 2,723 | 2,760 | 2,797 | 2,575 |
| 3 | 302.1 Franchises | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| 4 | 339.1 Other Plant & Misc. Equipment | • | | • | | • | - | - | • | - | • | | • | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | | | | | | | | | | - |
| 7 | 304.2 Structures & Improvements | 1,298 | 1,186 | 1,204 | 1,223 | 1,242 | 1,261 | 1,280 | 1,298 | 1,317 | 1,336 | 1,354 | 1,373 | 1,392 | 1,289 |
| 8 | 305.2 Collect. & Impound. Reservoirs | -,255 | ., | ., | ., | | .,20. | .,200 | ., | ., | .,000 | ., | .,0.0 | ,,552 | .,200 |
| 9 | 306.2 Lake, River & Other Intakes | | _ | _ | | _ | _ | _ | _ | _ | - | | _ | - | _ |
| 10 | 307.2 Wells & Springs | 17,480 | 17,604 | 17,728 | 17,853 | 17,977 | 18,101 | 18,225 | 18,350 | 18,474 | 18,598 | 18,723 | 18,847 | 18,972 | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | ******* | ,,,,, | 17,000 | | 10,101 | 10,220 | .0,000 | 10,474 | - | 10,720 | 10,047 | 10,012 | 10,220 |
| 12 | 309.2 Supply Mains | 173 | 182 | 191 | 203 | 215 | 227 | 239 | 251 | 263 | 276 | 288 | 300 | 312 | 240 |
| 13 | 310.2 Power Generation Equipment | 175 | .02 | | 200 | 210 | | 255 | 201 | 200 | 270 | 200 | 300 | 312 | 240 |
| 14 | 311.2 Pumping Equipment | _ | - | _ | - | | - | - | | - | | - | - | - | - |
| 15 | 339.2 Other Plant & Misc. Equipment | • | - | - | - | - | - | • | - | • | - | • | - | • | - |
| 16 | WATER TREATMENT PLANT | • | - | - | - | • | - | • | - | - | - | . • | - | • | - |
| 17 | 303.3 Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 304.3 Structures & Improvements | (4.040) | (1,307) | (4.204) | (4.004) | (4.590) | (4.000) | (4.070) | (4.070) | (4.004) | (4.050) | 44.050 | (4.040) | 4 040 | - 44.070 |
| 19 | · | (1,313) | | (1,301) | (1,294) | (1,288) | (1,282) | (1,276) | (1,270) | (1,264) | (1,258) | (1,252) | (1,246) | (1,240) | (1,276) |
| 20 | 310.3 Power Generation Equipment | - | | - | | | | - | | | | | | | |
| | 311.3 Pumping Equipment - WTP | 5,428 | 5,473 | 5,519 | 5,565 | 5,611 | 5,657 | 5,702 | 5,748 | 5,794 | 5,840 | 5,886 | 5,932 | 5,978 | • |
| 21 | 320.3 Water Treatment Equipment | 6,253 | 6,310 | 6,367 | 6,425 | 6,483 | 6,541 | 6,599 | 6,657 | 6,716 | 6,774 | 6,833 | 6,891 | 6,950 | 8,600 |
| 22 | 339.3 Other Plant & Misc. Equipment | - | • | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | | | | | | | | - |
| 25 | 304.4 Structures & Improvements | 78 | 81 | 84 | 87 | 90 | 93 | 96 | 99 | 102 | 105 | 108 | 110 - | 113 | 96 |
| 26 | 311.4 Electric Pumping Equipment - T&D | - | - | - | - | - | • | - | - | - | - | - | - | - | - |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 9,210 | 9,301 | 9,392 | 9,484 | 9,575 | 9,666 | 9,758 | 9,849 | 9,941 | 10,032 | 10,123 | 10,215 | 10,306 | • |
| 28 | 331.4 Transm. & Distribution Mains | 41,924 | 42,284 | 42,644 | 43,005 | 43,366 | 43,728 | 44,090 | 44,450 | 44,812 | 45,178 | 45,548 | 45,919 | 46,285 | 44,095 |
| 29 | 333.4 Services | 13,500 | 13,739 | 13,978 | 14,216 | 14,194 | 14,433 | 14,673 | 14,912 | 14,791 | 15,031 | 15,271 | 15,218 | 15,458 | 14,570 |
| 30 | 334.4 Meters & Meter Installations | 13,152 | 13,414 | 13,676 | 13,938 | 14,200 | 14,462 | 14,724 | 14,987 | 15,248 | 15,511 | 15,773 | 16,035 | 16,297 | 14,724 |
| 31 | 335.4 Hydrants | (3,089) | (3,081) | (3,073) | (3,064) | (3,056) | (3,048) | (3,040) | (3,032) | (3,023) | (3,015) | (3,007) | (2,999) | (2,991) | (3,040) |
| 32 | 336.4 Backflow Prevention Devices | • | - | - | | • | - | - | - | - | - | - | - | - | - |
| 33 | 339.4 Other Plant & Misc. Equipment | - | - | • | - | - | - | - | - | - | - | - | | - | - |
| 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | | | | | | | | | | | | - |
| 36 | 304.5 Structures & Improvements | 6,770 | 6,791 | 6,813 | 6,835 | 6,850 | 6,861 | 6,878 | 6,890 | 6,911 | 6,916 | 6,926 | 6,935 | 6,956 | 6,872 |
| 37 | 340.5 Office Furniture & Equipment | 23,925 | 24,368 | 24,808 | 25,248 | 25,638 | 26,009 | 26,409 | 26,778 | 27,255 | 27,593 | 27,968 | 28,326 | 28,775 | 26,392 |
| 38 | 341.5 Transportation Equipment | 16,266 | 16,354 | 16,457 | 16,333 | 16,409 | 16,411 | 16,437 | 16,550 | 16,603 | 16,661 | 16,731 | 15,847 | 16,029 | 16,391 |
| 39 | 342.5 Stores Equipment | · • | - | - | | · - | | | | | · <u>-</u> | | | | _ |
| 40 | 343.5 Tools, Shop & Garage Equipment | 2,645 | 2,662 | 2,681 | 2,699 | 2,715 | 2,731 | 2,747 | 2,763 | 2,777 | 2,789 | 2,802 | 2,816 | 2,833 | 2,743 |
| 41 | 344.5 Laboratory Equipment | 11 | 13 | 16 | 18 | 21 | 23 | 26 | 28 | 31 | 34 | 36 | 39 | 41 | 26 |
| 42 | 345.5 Power Operated Equipment | - | | - | | | | | - | - | | | - | | |
| 43 | 346.5 Communication Equipment | 48 | 53 | 58 | 63 | 67 | 72 | 77 | 81 | 86 | 91 | 95 | 100 | 105 | 77 |
| 44 | 347.5 Miscellaneous Equipment | - | - | - | - | | - | | | | - | - | | .00 | |
| 45 | 348.5 Other Tangible Plant | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) | (5,419) |
| 46 | - | | | | (=, - / -/ | (| ζ-,, | (-1) | (-1.70) | (-1.10) | (5,0) | (-1.10) | (-1.70) | (5, 715) | (5,715) |
| | TOTAL | | 152,399 | 154,251 | 155,883 | 157,392 | 159,066 | 160,801 | 162,583 | 164,065 | 165,760 | 167,511 | | | 160,642 |

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-11 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs | 138,847 |
| 2 | Additions | - |
| 3 | Retirements | |
| 4 | Adjustments | |
| 5 | | |
| 6 | Balance 12/31/09 | 138,847 |
| 7 | Additions | - |
| 8 | Retirements | |
| 9 | Adjustments | |
| 10 | | |
| 11 | Balance 12/31/10 | 138,847 |
| 12 | Additions | |
| 13 | Retirements | |
| 14 | Adjustments - Allocation of UIF Cost Center | 18,926 |
| 15 | | |
| 16 | Balance 12/31/11 per Annual Report | 157,773 |
| 17 | Adjustments - To reconcile to General Ledger - See Note 1 | (18,926) |
| 18 | | |
| 19 | Adjusted 12/31/11 Balance | 138,847 |
| 20 | Adjustments to year-end test year balance: | |
| 21 | 1. To convert to 13-month average test year. | - |
| 22 | 2. Various other adjustments to test year as per Schedule A12, page1, if any. | - |
| 23 | | |
| 24 | Adjusted 12/31/11 Balance | 138,847 |
| 25 | | |
| | | |

26 Note(s):

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

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

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

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Recap Schedules: A-1, A-2

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

| | (1) | (2) | (3) | (4) |
|--------------------|--|--------------------------|-------------|---------------------|
| Line <u>No.</u> | Description | Test Year Average Bal | Adjustments | Adjusted Average |
| 4 | MATER | | | |
| 1 2 | WATER | | | |
| 3 | Plant Capacity Fees | | _ | _ |
| 4 | i laire oapaony i coo | | | |
| 5 | Line/Main Extension Fees | | | - |
| 6 | | | | |
| 7 | Tapping & Meter Installation Fees | 37,683 | - | 37,683 |
| 8 | | | | |
| 9 | Contributed Lines | 66,971 | - | 66,971 |
| 10 | | | | |
| 11 | Other - Contributed Property/Connection Fees | 34,193 | - | 34,193 |
| 12 | | ••• | | |
| 13 | | 400.047 | | 400.047 |
| 14 | Total | 138,847 | | 138,847 |
| 15 | | | | |
| 16 | MACTEMATED NOT ARRUGARUE | | | |
| 17 18 | WASTEWATER - NOT APPLICABLE | | | |
| 19 | Plant Capacity Fees | | | |
| 20 | Figure Capacity Fees | | | |
| 21 | Line/Main Extension Fees | | | |
| 22 | | | | |
| 23 | Contributed Lines | | | |
| 24 | | | | |
| 25 | Other - Tap Fees | | | |
| 26 | - | | | |
| 27 | Other - Contributed Property/Connection Fees | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | Total | N/A | N/A | N/A |



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

Florida Public Service Commission

Schedule: A-12

Preparer: Kirsten Markwell

Page 2 of 2

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 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.

| (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) Adjusted |
|---|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------|------------------|
| Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal | Balance |
| WATER | | | | | | | | | | | | | | | |
| CIAC-WTR RES CAP FEE | | | | | | | | | | | | | | | |
| CIAC-WTR PLT MOD FEE | | | | | | | | | | | | | | | |
| SUB-TOTAL PLANT FEES | • | - | - | - | - | - | - | | - | - | | - | | | |
| • | | | | | | | | | | | | | | | |
| CIAC-WTR.TRANS & DISTR MAINS | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,9 |
| SUB-TOTAL MAINS | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,971 | 66,9 |
| CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP P | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,8 |
| CIAC-WTR.STRUCT & IMPRV (WTR T P) | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 3 |
| CIAC-WTR.WELLS & SPRINGS | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,008 | 11,0 |
| CIAC-WTR.ELECTRIC PUMP EQUIP SRC PUMP | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,565 | 2,5 |
| CIAC-WTR.ELECTRIC PUMP EQUIP WTP | -• | • | • | -• | -• | | -, | | -• | -• | -, | _, | | _, | |
| CIAC-WTR.WATER TREATMENT EQPT | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,599 | 4,5 |
| CIAC-WTR.DIS RESV & STNDPIPES | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,344 | 12,3 |
| CIAC-WTR.HYDRANTS | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 596 | 5 |
| CIAC- OTHER TANGIBLE PLT WATER | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 907 | 9 |
| SUB-TOTAL CONTRIBUTED PROPERTY | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,193 | 34,1 |
| • | | | | | | | | | | | | | | | <u>-</u> |
| CIAC-WTR.SERVICE LINES | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,440 | 32,4 |
| CIAC-WTR.METERS | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,076 | 5,0 |
| CIAC-WTR.METER INSTALLATIONS | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 167 | 1 |
| CIAC-WATER-TAP | | | | | | | | | | | | | | • | |
| CIAC-WTR PLT MTR FEE | | | | | | | | | | | | | | - | |
| SUB-TOTAL TAPS & METERS | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,683 | 37,6 |
| TOTAL WATER CIAC | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,847 | 138,8 |
| TOTAL WATER ONG | 100,047 | 100,047 | 100,047 | 100,047 | 130,047 | 100,041 | 100,047 | 100,041 | 100,047 | 130,047 | 130,047 | 130,047 | 130,047 | 130,047 | 130,0 |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| WASTEWATER - NOT APPLICABLE | | | | | | | | | | | | | | | |
| CIAC-SWR RES CAP FEE | | | | | | | | | | | | | | | |
| CIAC-SWR PLT MOD FEE | | | | | | | | | | | | | | | |
| SUB-TOTAL PLANT FEES | | | - | | | | | | | | | | | | |
| • | | | | | | | | | | | | | | | |
| CIAC-FORCE MAINS | | | | | | | | | | | | | | | |
| CIAC-GRAVITY MAINS | | | | | | | | | | | | | | | |
| CIAC-SWR MANHOLES | | | | | | | | | | | | | | | |
| SUB-TOTAL MAINS | | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | | |
| CIAC-STRUCT/IMPRV PUMP PLT LS | | | | | | | | | | | | | | | |
| CIAC-STRUCT/IMPRV TREATMENT PLANT | | | | | | | | | | | | | | | |
| CIAC-STRCT/IMP GEN PLT | | | | | | | | | | | | | | | |
| CIAC-POWER GEN EQUIP PUMP PLT | | | | | | | | | | | | | | | |
| CIAC-POWER GEN EQUIP TREAT PLT | | | | | | | | | | | | | | | |
| CIAC- TREAT/DISP EQUIP LAGOON | | | | | | | | | | | | | | | |
| CIAC- TREAT/DISP EQUIP TRT PLT | | | | | | | | | | | | | | | |
| CIAC- OUTFALL LINES | | | | | | | | | | | | | | | |
| SUB-TOTAL CONTRIBUTED PROPERTY | | _ | - | | | | | | | | • | | | | |
| • | | | | | | | | | | | | | | | |
| CIAC-SERVICES TO CUSTOMERS | | | | | | | | | | | | | | | |
| CIAC-SEWER-TAP | | | | | | | | | | | | | | | |
| SUB-TOTAL TAPS | | | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | | | |
| CIAC-REUSE SERVICES | | | | | | | | | | | | | | | |
| CIAC- REUSE MGMT FEE | | | | | | | | | | | | | | | |
| SUB-TOTAL REUSE RES CAP FEE | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| TOTAL WASTEWATER CIAC | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule: A-13 Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | 72,773 |
| 2 | Additions | 4,067 |
| 3 | Retirements | |
| 4 | Adjustments | |
| 5 | | |
| 6 | Balance 12/31/09 | 76,840 |
| 7 | Additions | 3,972 |
| 8 | Adjustments - Rounding | |
| 9 | Adjustments - COA | 278 |
| 10 | | |
| 11 | Balance 12/31/10 | 81,090 |
| 12 | Additions | 3,844 |
| 13 | Retirements | |
| 14 | Adjustments - Allocation of UIF Cost Center | 7,257 |
| 15 | Adjustments - Rounding | (1) |
| 16 | | |
| 17 | Balance 12/31/11 per Annual Report | 92,190 |
| 18 | Adjustments - To reconcile to General Ledger - See Note 1 | (7,534) |
| 19 | • | |
| 20 | Adjusted 12/31/11 Balance | 84,656 |
| 21 | Adjustments to year-end test year balance: | |
| 22 | 1. To convert to 13-month average test year. | (1,922) |
| 23 | 2. Various other adjustments to test year as per Schedule A14, page1, if any. | (25,205) |
| 24 | | |
| 25 | Adjusted 12/31/11 Balance | 57,529 |
| 26 | | |
| 27 | Note(s): | |
| 28 | 1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending | halances |

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

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

Florida Public Service Commission

Schedule: A-14

Page 1 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

provide breakdown for average projected year.

| | (1) | (2) | (3) | (4) | (5) |
|------------|-----------------------------------|---------------------------------------|-------------|-------------|-------------|
| Line | | Test Year | Adjustm | ents | Adjusted |
| <u>No.</u> | Description | Average Bal. | A3 - (C) 1. | A3 - (C) 2. | Average |
| 1 | WATER | | | | |
| 2 | WAIER | | | | |
| 3 | Plant Capacity Fees | - | - | | _ |
| 4 | • • | | | | |
| 5 | Line/Main Extension Fees | | | | - |
| 6 | | | | | |
| 7 | Tapping & Meter Installation Fees | 23,222 | (13,887) | 1,073 | 10,408 |
| 8 | | | | | |
| 9 | Contributed Lines | 39,481 | (25,435) | 1,557 | 15,603 |
| 10 | | | | | |
| 11 | Other - Contributed Property | 20,031 | 10,345 | 1,142 | 31,518 |
| 12 | - | · · · · · · · · · · · · · · · · · · · | | | |
| 13 | | | (22) | | |
| 14 | Total _ | 82,734 | (28,977) | 3,772 | 57,529 |
| 15 | | | | | |
| 16 | | | | | |
| 17 | WASTEWATER - NOT APPLICABLE | | | | |
| 18 | Diama Camasia, Fasa | | | | |
| 19 20 | Plant Capacity Fees | | , | | |
| 21 | Line/Main Extension Fees | | | | |
| 22 | Lille/Maili Exterision Fees | | | | |
| 23 | Contributed Lines | | | | |
| 24 | Oonalbated Lines | | | | |
| 25 | Other - Tap Fees | | | | |
| 26 | | | | | |
| 27 | Other - Contributed Property | | | | |
| 28 | | | | | • |
| 29 | - | | | | |
| 30 | Total | N/A | N/A | N/A | N/A |



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

Fiorida Public Service Commission

Schedule: A-14 Page 2 of 2

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|------------|--|-----------------|--------------|--------------|-----------------|-----------------|--------------|--------------|--------------|--------------|--------------|-----------------|---------------------------------------|--------------|------------------|---------------------|-------------|--------------|
| ne | (., | Prior Year | (-, | (4) | 10, | (-) | (,, | (-) | (-/ | (, | 1, | 11 | (/ | 1, | | Adjustments | | Adjusted |
| <u>.</u> . | Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal | A3 - (C) 1. | A3 - (C) 2. | Balance |
| | VATER | | | | | | | | | | | | | | | | | |
| | ACC AMORT WATER RES CAP FEE-NC | | | | | | | | | | | | | | • | | | |
| | ACC AMORT WATER PLT MOD FEE-NC BUB-TOTAL PLANT FEES | | | | | | | | | | | | | | | | | |
| • | SOB-TOTAL PLANT FEES | | <u>_</u> | <u>-</u> - | <u>·</u> | <u>-</u> | | | | • | | | | | | <u>-</u> | | |
| , | ACC AMORT TRANS & DISTR MAINS | 38,701 | 38,831 | 38,961 | 39,091 | 39,221 | 39,351 | 39,481 | 39,611 | 39,741 | 39,871 | 40,001 | 40,131 | 40,262 | 39,481 | (25,435) | 1,557 | 15,603 |
| 8 | SUB-TOTAL MAINS | 38,701 | 38,831 | 38,961 | 39,091 | 39,221 | 39,351 | 39,481 | 39,611 | 39,741 | 39,871 | 40,001 | 40,131 | 40,262 | 39,481 | (25,435) | 1,557 | 15,603 |
| | | | | | | | | | | | | | · · · · · · · · · · · · · · · · · · · | | | | | |
| | ACC AMORT-ORGANIZATION | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) | (2,971) 1,219 | (2,971) | (2,971) 1,195 | 2,971 (689) | 58 | 564 |
| | ACC AMORT STRUCT & IMPRV SRC ACC AMORT STRUCT & IMPRV - WTP | 1,166 191 | 1,171 192 | 1,175 193 | 1,180 194 | 1,185 194 | 1,190 195 | 1,195 196 | 1,200 197 | 1,205 198 | 1,210 198 | 1,214 199 | 200 | 1,224 201 | 196 | (113) | 10 | 9: |
| | ACC AMORT STRUCT & IMPRV - WTP | 7,053 | 7,084 | 7,115 | 7,145 | 7,176 | 7,206 | 7,237 | 7,268 | 7,298 | 7,329 | 7,359 | 7,390 | 7,420 | 7,237 | (4,056) | 367 | 3,54 |
| | ACC AMORT ELECTRIC PUMP EQUIP | 1,986 | 1,997 | 2,007 | 2,018 | 2,029 | 2,039 | 2,050 | 2,061 | 2,071 | 2,082 | 2,093 | 2,103 | 2,114 | 2,050 | (945) | 128 | 1,23 |
| | ACC AMORT ELEC PUMP EQP TRANS DIST | ., | | _, | | -, | _, | _,,,,, | | _, | -, | -1 | _, | | -, | (, | | -, |
| 4 | ACC AMORT WATER TREATMENT EQPT | 3,096 | 3,113 | 3,131 | 3,148 | 3,166 | 3,183 | 3,200 | 3,218 | 3,235 | 3,253 | 3,270 | 3,288 | 3,305 | 3,200 | (1,500) | 209 | 1,90 |
| F | ACC AMORT DIS RESV & STNDPIPES | 8,027 | 8,055 | 8,083 | 8,110 | 8,138 | 8,166 | 8,194 | 8,222 | 8,249 | 8,277 | 8,305 | 8,333 | 8,361 | 8,194 | (5,232) | 334 | 3,29 |
| | ACC AMORT HYDRANTS | 329 | 330 | 331 | 332 | 333 | 334 | 335 | 336 | 337 | 338 | 340 | 341 | 342 | 335 | (219) | 13 | 12 |
| | ACC AMORT OTHER TANG PLT WATER | 549 | 557 | 564 | 572 | 579 | 587 | 595 | 602 | 610 | 617 | 625 | 632 | 640 | 595 | 20,128 | 23 | 20,74 |
| 5 | SUB-TOTAL CONTRIBUTED PROPERTY | 19,426 | 19,528 | 19,628 | 19,728 | 19,829 | 19,929 | 20,031 | 20,133 | 20,232 | 20,333 | 20,434 | 20,535 | 20,636 | 20,031 | 10,345 | 1,142 | 31,51 |
| | ACC AMODE OFFINES LINES | 40 000 | 18,693 | 18,761 | 40 020 | 40 000 | 18,964 | 19,031 | 19,099 | 19,166 | 19,234 | 19,302 | 19,369 | 19,437 | 19,031 | /44 DE4\ | 811 | 7 00 |
| | ACC AMORT SERVICE LINES ACC AMORT METERS | 18,626 3,930 | 3,951 | 3,972 | 18,829 3,993 | 18,896 4,014 | 4,035 | 4,057 | 4,078 | 4,099 | 4,120 | 19,302 4,141 | 4,162 | 4,183 | 4,057 | (11,954) (1,871) | 254 | 7,88 2,44 |
| | ACC AMORT METERS | 130 | 130 | 131 | 132 | 132 | 133 | 134 | 135 | 135 | 136 | 137 | 137 | 138 | 134 | (62) | 234 | 2,44 |
| | ACC AMORT WATER CIAC TAP | ,,,, | 100 | 101 | 102 | 102 | 100 | 104 | 100 | | ,,,, | | ,,,, | 100 | 104 | (02) | • | ٠ |
| | ACC AMORT WATER PLT METER FEE-NC | | | | | | | | | | | | | | | | | |
| 5 | SUB-TOTAL TAPS & METERS | 22,686 | 22,774 | 22,864 | 22,954 | 23,042 | 23,132 | 23,222 | 23,312 | 23,400 | 23,490 | 23,580 | 23,668 | 23,758 | 23,222 | (13,887) | 1,073 | 10,40 |
| | | | | | | | | | | | | | | | | | | |
| | TOTAL WATER CIAC AMORTIZATION | 80,813 | 81,133 | 81,453 | 81,773 | 82,092 | 82,412 | 82,734 | 83,056 | 83,373 | 83,694 | 84,015 | 84,334 | 84,656 | 82,734 | (28,977) | 3,772 | 57,52 |
| | | | | | | | | | | | | | | | | | | |
| | NASTEWATER - NOT APPLICABLE | | | | | | | | | | | | | | | | | |
| | ACC AMORT SEWER RES CAP FEE - NC | | | | | | | | | | | | | | | | | |
| | ACC AMORT SEWER RESUMP FEE - NO | | | | | | | | | | | | | | | | | |
| | SUB-TOTAL PLANT FEES | | | | | | | | | | | | | - | | | | |
| | | | | | | | | | | | | | | | | | | |
| , | ACC AMORT-SEWER FORCE MAINS | | | | | | | | | | | | | | | | | |
| · / | ACC AMORT-SEWER GRAVITY MAINS | | | | | | | | | | | | | | | | | |
| | ACC AMORT-SWR MANHOLES | | | | | | | | | | | | | | | | | |
| 5 | SUB-TOTAL MAINS | | | | | | | | | | | | | | | | | |
| , | AGG AMORT ORGANIZATION | | | | | | | | | | | | | | | | | |
| | ACC AMORT ORGANIZATION ACC AMORT-STRUCT/IMPRV PUMP PLT LS | | | | | | | | | | | | | | | | | |
| | ACC AMORT-STRUCT/IMPRV TREATMENT PLANT | | | | | | | | | | | | | | | | | |
| | ACC AMORT-STRCT/IMP GEN PLT | | | | | | | | | | | | | | | | | |
| 1 | ACC AMORT PWR GEN EQP COLL | | | | | | | | | | | | | | | | | |
| 1 | ACC AMORT PWR GEN EQP TREAT | | | | | | | | | | | | | | | | | |
| | ACC AMORT- TREAT/DISP EQUIP LAGOON | | | | | | | | | | | | | | | | | |
| | ACC AMORT- TREAT/DISP EQUIP TRT PLT | | | | | | | | | | | | | | | | | |
| | ACC AMORT- OUTFALL LINE | | | | | | | <u></u> | | | | | | | | | | |
| | SUB-TOTAL CONTRIBUTED PROPERTY | | | | | | | | | | | | | | | | | |
| 4 | ACC AMORT SEWAGE SERVICE LINES | | | | | | | | | | | | | | | | | |
| | ACC AMORT SEWER TAP | | | | | | | | | | | | | | | | | |
| - | SUB-TOTAL TAPS | | | - | | | | | | | | | | | | | | |
| | - | | | | | | | | | | | | | | | | | |
| , | ACC AMORT-REUSE SERVICES | | | | | | | | | | | | | | | | | |
| | ACC AMORT-REUSE TAP | | | | | | | | | | | | | | | | | |
| | ACC AMORT-MGMT FEE-NC | | | | | | | | | | | | | | | | | |
| 5 | SUB-TOTAL REUSE | | | | | | | | | | | | | | | | | |
| | TOTAL WASTEWATER CIAC AMORTIZATION | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | ŃA | N/A | N/A | N/A |
| | | /1 | | | , ,, , , | / 1 | 19/1 | 7 | 1 10 1 1 | | 14/1 | | 1407 | | | | | . 4/1 |

Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - Pinelias County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: A-15

Page 1 of 1

Preparer: Kirsten Markwell

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

Line No.

- 1 AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA,
- 2 Docket #031006-WS
- 4 The utility uses the AFUDC practices described and approved by the Commission in Order No. PSC-04-0262-PAA-WS, dated March 8, 2004.

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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 | | Year-End Balance |
|------|---|------------------|
| No. | Description | Water |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | N/A |
| 2 | Additions | |
| 3 | Retirements | |
| 4 | Adjustments | |
| 5 | | |
| 6 | Balance 12/31/09 | - |
| 7 | Additions | |
| 8 | Adjustments | |
| 9 | · | |
| 10 | Balance 12/31/10 | • |
| 11 | Additions | |
| 12 | Adjustments | |
| 13 | | |
| 14 | Adjusted 12/31/11 Balance | N/A |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | TEST YEAR AVERAGE BALANCE | |
| 19 | | |
| 20 | Beginning Balance - December 31, 2010 | N/A |
| 21 | January | |
| 22 | February | |
| 23 | March | |
| 24 | April | |
| 25 | May | |
| 26 | June | |
| 27 | July | |
| 28 | August | |
| 29 | September | |
| 30 | October | |
| 31 | November | |
| 32 | Ending Balance December 31, 2011 | |
| 33 | | |
| 34 | Average Test Year Balance - 13 Months | N/A |

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-17 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedule: A-1, A-2

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

| Line No | | Water | Sewer | 13 Mon | th Avenas |
|-------------|--|--------------------------|----------------|--------------|------------------|
| | inal Rates | | Sewer | 13-MO1 | th Average |
| _ | urrent and Accrued Assets: | | | | |
| 3 | Cash | | | | 85,35 |
| 4 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441,90 |
| 5 | Miscellaneous current and accrued assets | | | | 4,07 |
| 6 | Deferred Rate Case Expense | | | | 543,46 |
| 7 | Material and Supplies | | | | 6,68 |
| 8 | Miscellaneous Deferred Debits | | | | |
| 9 | Wiscellatieous Deletted Debits | | | | 29,09 |
| | ess: Current and Accrued Liabilities and Credits | | | | |
| 11 | Accounts Payable | | | | (4.40.00 |
| 12 | • | | | | (149,96 |
| 13 | Accrued Taxes Accrued Interest | | | | (111,68 |
| 14 | Miscellaneous Current and Accrued Liabilities and Credits | | | | (8,75 |
| | Miscellarieous Current and Accided Liabilities and Credits | | - | | (84,53 |
| 15 | avole washing control (Delance Cheet Angreesh) | | | | 755 04 |
| | quals working capital (Balance Sheet Approach) | | _ | \$ | 755,64 |
| 17 | | | | | |
| 18 A | llocation to Water & Sewer | \$ 34,870 \$ | | | |
| 19 | | | | | |
| 20 | | | | Alle | ocated |
| 21 A | llocation Methodology based on number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Worki | ng Capital |
| | larion County - Water | 527.6 | 5.66% | | 42,77 |
| | larion County - Wastewater | 76.2 | 0.82% | • | 6,17 |
| | range County - Water | 298.5 | 3.20% | • | 24,20 |
| | asco County - Water | 2,883.0 | 30.93% | | 233,73 |
| | asco County - Wastewater | 1,137.0 | 12.20% | • | 92,18 |
| | inellas County - Water | 430.1 | 4.61% | | 34,87 |
| | eminole County - Water | 2,592.5 | 27.82% | | - |
| | | | | | 210,184 |
| | eminole County - Wastewater OTAL UIF | 1,375.5 9,320.4 | 14.76% 100% | - | 111,51 755,64 |
| 31 | | 0,020.4 | 10076 | | 700,040 |
| 32 | | | | | |
| | terim Rates | | | | |
| | urrent and Accrued Assets: | | | | |
| 35 | Cash | | | | 85,35 |
| 36 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441,90 |
| 37 | Miscellaneous current and accrued assets | | | | 4,07 |
| 38 | Deferred Rate Case Expense | | | | 254,42 |
| 39 | Material and Supplies | | | | 6,68 |
| 40 | Miscellaneous Deferred Debits | | | | 29,09 |
| 41 | | | | | |
| 42 Le | ess: Current and Accrued Liabilities | | | | |
| 43 | Accounts Payable | | | | (149,96 |
| 44 | Accrued Taxes | | | | (111,68 |
| 45 | Accrued Interest | | | | (8,75 |
| 46 | Miscellaneous Current and Accrued Liabilities | | _ | | (84,53 |
| 47 | | | | _ | |
| | quals working capital (Balance Sheet Approach) | | = | \$ | 466,60 |
| 49 50 Al | llocation to Water & Sewer | \$ 21,533 \$ | | | |
| 51 | Moddol to Mari & Condi | 4 21,000 4 | | | |
| | llocation Methodology based on UIF number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Workin | ng Capital |
| 53 M | arion County - Water | 527.6 | 5.66% | \$ | 26,41 |
| 54 M | arion County - Wastewater | 76.2 | 0.82% | | 3,81 |
| 55 O | range County - Water | 298.5 | 3.20% | | 14,94 |
| | asco County - Water | 2,883.0 | 30.93% | | 144,33 |
| | asco County - Wastewater | 1,137.0 | 12.20% | | 56,92 |
| | inellas County - Water | 430.1 | 4.61% | | 21,53 |
| | eminole County - Water | 2,592.5 | 27.82% | | 129,78 |
| | eminole County - Wastewater | 1,375.5 | 14.76% | | 68,86 |
| | | | / • | | |

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

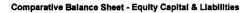
Schedule A-18 Page 1 of 1

Preparer: Kirsten Markwell

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|------|--|-------------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|-------------|------------------|
| No. | ASSETS | Dec-10 | Jan-11 | Feb-11 | <u>Mar-11</u> | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 4 | Utility Plant in Service | 13,552,349 | 13,571,701 | 13,588,647 | 13.620.546 | 13,667,449 | 13.715.061 | 13.731.147 | 13,745,110 | 13.758.629 | 13.794.745 | 13.830.614 | 13.854.876 | 13,906,677 | 13,718,273 | | 13,718,273 |
| 2 | Construction Work in Progress | 10,002,048 | 10,071,707 | 10,000,041 | 162 | 10,007,445 | 10,110,001 | 10,701,141 | 10,740,110 | 10,750,020 | 10,704,740 | 23 | 114 | 10,000,011 | 23 | | 23 |
| 3 | Other Utility Plant Adjustments | 435,128 | 435,128 | 435.128 | 435.128 | 435.128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | | 435,128 |
| 4 | GROSS UTILITY PLANT | 13,987,477 | 14.006.830 | 14,023,775 | 14,055,837 | 14,102,577 | 14,150,189 | 14,166,275 | 14,180,239 | 14,193,757 | 14,229,874 | 14,265,765 | 14,290,119 | 14,341,805 | 14,153,424 | | 14,153,424 |
| 5 | Less: Accumulated Depreciation | (3,002,413) | (3,051,881) | (3,085,781) | (3,134,044) | (3,173,923) | (3,209,778) | (3,254,984) | (3,304,885) | (3,347,680) | (3,392,916) | (3,441,286) | (3,467,574) | (3,482,999) | (3,257,703) | | (3,257,703) |
| 6 | · | | | | | | | | | • | | | | | | | |
| 7 | NET UTILITY PLANT | 10,985,064 | 10,954,948 | 10,937,995 | 10,921,792 | 10,928,654 | 10,940,411 | 10,911,292 | 10,875,353 | 10,846,077 | 10,836,958 | 10,824,480 | 10,822,545 | 10,858,806 | 10,895,721 | | 10,895,721 |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | Cash | 61,776 | 215,954 | 111,243 | 102,547 | 174,303 | 84,154 | 98,904 | 60,615 | 95,302 | 61,980 | 12,658 | 20,319 | 9,913 | 85,359 | | 85,359 |
| 10 | Accounts Receivable (net) | 462,245 | 264,021 | 389,653 | 439,676 | 462,073 | 530,515 | 477,137 | 450,885 | 439,641 | 480,278 | 455,015 | 440,296 | 453,374 | 441,908 | | 441,908 |
| 11 | Notes Receivable | | | | | | | | | | | | | | | | |
| 12 | Accts. Rec'b - Assoc. Cos. | 6,229,076 | 6,087,660 | 6,140,440 | 6,109,037 | 6,088,002 | 6,237,310 | 6,289,123 | 6,373,195 | 6,435,718 | 6,428,295 | 6,542,368 | 6,444,227 | 6,399,264 | 6,292,593 | | 6,292,593 |
| 13 | Notes Rec'b - Assoc. Cos. | | | | | | | | | | | | | | | | |
| 14 | Accts. Rec'b - Other | | | | | | | | | | | | | | | | |
| 15 | Accrued Interest Rec'b | | | | | | | | | | | | | | | | |
| 16 | Allowance for Bad Debts | | | | | | | | | | | | | | | | |
| 17 | Materials & Supplies | 7,032 | 7,029 | 7,039 | 7,046 | 7,046 | 7,032 | 7,028 | 7,013 | 6,997 | 6,974 | 6,948 | 6,929 | 2,728 | 6,680 | | 6,680 |
| 18 | Misc Current & Accrued Assets | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | | 4,070 |
| 19 | • | | | | | | _ | | | | | | | | | | |
| 20 | TOTAL CURRENT ASSETS | 6,764,198 | 6,578,734 | 6,652,444 | 6,662,376 | 6,735,494 | 6,863,080 | 6,876,263 | 6,895,779 | 6,981,729 | 6,981,597 | 7,021,059 | 6,915,841 | 6,869,349 | 6,830,610 | | 6,830,610 |
| 21 | | <u> </u> | | | | | | | _ | | | | | | | | |
| 22 | Net nonutility property | | | | | | | | | | | | | | | | |
| 23 | Unamortized Debt Discount & Exp. | | | | | | | | | | | | | | | | |
| 24 | Prelim. Survey & Investigation Charges | | | | ė | | | | | | | | | | | | |
| 25 | Clearing Accounts | | | | | | | | | | | | | | | | |
| 26 | Deferred Rate Case Expense (See Note 1) | 358,871 | 343,412 | 327,957 | 312,501 | 297,040 | 281,576 | 266,116 | 253,376 | 246,883 | 240,387 | 233,894 | 227,404 | 220,919 | 277,718 | 265,744 | 543,462 |
| 27 | Other Miscellaneous Deferred Debits (Note 1) | 12,094 | 10,297 | 8,500 | 23,267 | 23,190 | 25,262 | 25,185 | 21,768 | 21,438 | 21,109 | 20,779 | 20,449 | 20,120 | 19,497 | 9,598 | 29,095 |
| 28 | Accum. Deferred income Taxes | | | | | | | | | | | | | | | | |
| 29 | | | | | | | - | | | | | | | | | | |
| 30 | TOTAL OTHER ASSETS | 370,965 | 353,709 | 336,456 | 335,768 | 320,229 | 306,839 | 291,301 | 275,144 | 268,322 | 261,496 | 254,673 | 247,853 | 241,039 | 297,215 | 275,342 | 572,557 |
| 31 | | | | | | | | | | | | | | | | - | |
| 32 | TOTAL ASSETS | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |
| 33 | | | | | | | | | | | | | | | | | |

³⁴ Notes:

^{35 1.} See Schedule A-3, Working Capital Adjustments.



Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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

Schedule A-19

Page 1 of 1
Preparer: Kirsten Markwell

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|----------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|--------------------|------------------|-------------|---------------------|
| No. | EQUITY CAPITAL & LIABILITIES | Dec-10 | Jan-11_ | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 1 | Common Stock Issued | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | 200,000 |
| 2 | Preferred Stock Issued | | | | | | | | | | | | | | | | |
| 3 | Additional Paid in Capital | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | | 8,532,441 |
| 4 | Retained Earnings | (894,783) | (907,076) | (884,984) | (950,005) | (826,564) | (716,098) | (771,623) | (748,162) | (728,039) | (772,347) | (792,182) | (746,203) | (728,713) | (805,137) | | (805,137) |
| 5 | Other Equity Capital | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | TOTAL EQUITY CAPITAL | 7,837,658 | 7,825,365 | 7,847,456 | 7,782,435 | 7,905,876 | 8,016,342 | 7,960,817 | 7,984,279 | 8,004,402 | 7,960,094 | 7,940,259 | 7,986,237 | 8,003,727 | 7,927,304 | | 7,927,304 |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | Bonds | | | | | | | | | | | | | | | | |
| 10 | Reacquired Bonds | | | | | | | | | | | | | | | | |
| 11 | Advances From Associated Companies | | | | | | | | | | | | | | | | |
| 12 | Other Long-Term Debt | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 15 | TOTAL LONG-TERM DEBT | | | | | | | | | | | | | | | | |
| 16 | Accounts Payable | 324,528 | 159,308 | 157,081 | 193,633 | 444.050 | 400 450 | 440.000 | 445 007 | 400 404 | 400.000 | 457.000 | 440.000 | 445.404 | 440.007 | | |
| 17 | Notes Payable | 324,528 | 159,306 | 157,081 | 193,033 | 114,959 | 109,459 | 113,639 | 115,987 | 130,421 | 138,282 | 157,230 | 119,557 | 115,484 | 149,967 | | 149,967 |
| 18 | Notes & Accounts Payable - Assoc. Cos. | 7,455,800 | 7,455,800 | 7.455.800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7.455,800 | 7,455,800 | 7.455.800 | 7,455,800 | 7.455,800 | 7,455,800 | 279.028 | 7 70 4 000 |
| 19 | Customer Deposits | 63.353 | 65,573 | 66,473 | 68,641 | 69,198 | 71,074 | 7,433,800 | 72,789 | 74,308 | 74,642 | 7,455,800 | 76,075 | 77,458 | 71,266 | 2/8,020 | 7,734,828 71,266 |
| 20 | Accrued Taxes | 83,717 | 33,296 | 58,817 | 85,109 | 111,493 | 137,592 | 164,077 | 111,748 | 138,916 | 166,193 | 193,913 | 76,075 77,415 | 89,552 | 111,680 | | 111,680 |
| 21 | Current Portion Long Term Debt | 03,717 | 33,230 | 30,017 | 05,105 | 111,400 | 107,002 | 104,077 | 111,740 | 136,810 | 100,155 | 193,913 | 77,415 | 08,332 | 111,000 | | 111,000 |
| 22 | Accrued Interest | 7,419 | 7,680 | 7,887 | 8,123 | 8,278 | 8,523 | 8,726 | 8.983 | 9,228 | 9,433 | 9,617 | 9.837 | 10,107 | 8,757 | | 8,757 |
| 23 | Accrued Dividends | 1,410 | ,,000 | 7,007 | 0,120 | 0,210 | 0,020 | 0,720 | 0,505 | 8,220 | 8,400 | 3,017 | 5,057 | 10,107 | 0,737 | | 0,757 |
| 24 | Misc. Current and Accrued Liabilities & Credits | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | | 84,530 |
| 25 | | | | | 0.,000 | 5,1,555 | | 9.,1000 | 0.,000 | 51,005 | | 01,000 | - 04,000 | | 04,000 | | 04,000 |
| 26 | TOTAL CURRENT & ACCRUED LIABILITIES | 8,019,347 | 7,806,186 | 7,830,588 | 7,895,835 | 7.844.259 | 7,866,977 | 7,898,443 | 7,849,837 | 7,893,203 | 7,928,881 | 7,976,298 | 7,823,214 | 7,832,931 | 7,882,000 | 279,028 | 8,161,028 |
| 27 | | | | | | | | ···· | | | | | .,,,,- | | .,, | | |
| 28 | Advances for Construction | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | | (2,948) |
| 29 | Prepaid Capacity Charges | | • | | | • • • | | • • • | • • • | • • • | ** * | • • • | , | , , , | ,,,, | | , |
| 30 | Accum. Deferred ITC's | 99,742 | 99,545 | 99,349 | 99,153 | 98,956 | 98,760 | 98,564 | 98,367 | 91,888 | 91,692 | 91,496 | 91,299 | 88,747 | 95,966 | (3,686) | 92,280 |
| 31 | Operating Reserves | | | | | | | | | | | | | | | • • • | |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | TOTAL DEFERRED CR. & OPER. RESERVES | 96,794 | 96,597 | 96,401 | 96,205 | 96,008 | 95,812 | 95,616 | 95,419 | 88,940 | 88,744 | 88,548 | 88,351 | 85,799 | 93,018 | (3,686) | 89,332 |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | Contributions in Aid of Construction | 3,640,884 | 3,640,884 | 3,641,284 | 3,641,484 | 3,641,484 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,641,684 | 3,642,254 | 3,642,254 | 3,641,587 | | 3,641,587 |
| 36 | Less: Accum. Amortization of CIAC | (2,463,410) | (2,470,614) | (2,477,819) | (2,485,024) | (2,492,228) | (2,499,434) | (2,506,639) | (2,513,844) | (2,521,050) | (2,528,255) | (2,535,460) | (2,542,667) | (2,548,098) | (2,506,503) | | (2,506,503) |
| 37 | _ | | | | | | | | | | | | | | | | |
| 38 | Accumulated Deferred Income Taxes | 988,956 | 988,973 | 988,985 | 989,001 | 988,979 | 988,948 | 988,935 | 988,902 | 988,948 | 988,904 | 988,883 | 988,849 | 952,581 | 986,142 | | 986,142 |
| 39 | | | | | | | | | | | | | | | | | |
| 40 41 | Total Equity Capital and Liabilities | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17 <u>,969,194</u> | 18,023,547 | 275,342 | 18,298,889 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1

Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|--------|----------------------------------|----------------|----------------|----------------|------------------|--------------------|------------------|---------------|
| Line | | Per | Test Year | Adjusted | Revenue | | Annual | Supporting |
| No. | Description | Books | Adjustments | Test Year | Adjustment | - | Revenues | Schedule(s) |
| | | | | | · | | 470.700 | 5 4 5 6 |
| 1 | OPERATING REVENUES | 95,795 | 9,207 | 105,002 | 74,734 | (A) | 179,736 | B-4, B-3 |
| 2 | Out and the O He Indonesia | 60.700 | 0.674 | 00 400 | 40.604 | (D) | 77 004 | D.E. D.O. |
| 3 | Operation & Maintenance | 63,729 | 2,671 | 66,400 | 10,621 | (B) | 77,021 | B-5, B-3 |
| 4 | Developing not of CIAC Amount | 18,945 | (2.200) | 15,557 | 6 740 | (C) (D) | 22,305 | B-13, B-3 |
| 5 6 | Depreciation, net of CIAC Amort. | 10,940 | (3,388) | 15,557 | 6,748 | (C), (D) | 22,303 | D-13, D-3 |
| 7 | Amortization | _ | - | _ | _ | | | |
| 8 | Amortization | • | - | <u>-</u> | - | | - | |
| 9 | Taxes Other Than Income | 3,273 | 5,979 | 9,251 | 3,620 | (E) | 12,871 | B-15, B-3 |
| 10 | Taxes Other Than Income | 0,270 | 3,573 | 5,251 | 0,020 | (-/ | 12,071 | B-10, B-0 |
| 11 | Provision for Income Taxes | 25 | (2,186) | (2,161) | 20,224 | (F) | 18,063 | C-1, C-2, B-3 |
| 12 | Trovidion for modific taxes | | (2,100) | (2,101) | | · ''' - | 10,000 | 0 1, 0 2, 0 0 |
| 13 | OPERATING EXPENSES | 85,971 | 3,076 | 89,047 | 41,213 | | 130,260 | |
| 14 | | | | | | _ | | |
| 15 | NET OPERATING INCOME | 9,824 | 6,131 | 15,955 | 33,521 | | 49,476 | |
| 16 | | | | | | = | | |
| 17 | | | | | | | | |
| 18 | RATE BASE | 317,840 | 315,253 | 633,093 | | | 633,093 | |
| 19 | | | | | | = | | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | 3.09 % | 6 | 2.52 % | | | 7.81 % | b |
| | | | | | | = | | |

Florida Public Service Commission

Schedule: B-3

Page 1 of 3

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] or Projected []

Preparer: Kirsten Markwell

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

| Line No. | | Description | Water |
|-------------|-----|--|------------|
| 1 | (A) | Adjustments to Revenues | |
| 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 prior to adjustments | 95,795 |
| 6 | | Adjustment to remove Accrued Revenues per B4 | 759 |
| 7 | | Adjustment to remove the effect of the refund of 2010 Revenues, booked on 1/2011 | \$10,635 |
| 8 | | Test Year Adjusted Revenues prior to Annualizing Revenues | 107,189 |
| 9 | | | |
| 10 | (2) | Annualized Revenue | |
| 11 | | To calculate test year revenues based on current rates | |
| 12 | | Annualized water revenues per Schedule E-2, p1 | \$105,002 |
| 13 | | Test Year Adjusted Revenues per above | 107,189 |
| 14 | | Adjustment required to annualize revenues | (\$2,187) |
| 15 | | | |
| 16 | | Pro-Forma Adjustments | |
| 17 | (3) | Revenue Increase | |
| 18 | ` ' | Increase in revenue required by the Utility to realize the rate of return per Schedule D-1. | 74,734 |
| 19 | | , | |
| 20 | | Total Adjustments to Revenues | 83,941 |
| 21 | | | |
| 22 | (B) | Adjustments to Operations & Maintenance (O&M) Expenses | |
| 23 | | | |
| 24 | (1) | To correct parent companies allocations during the year based on ERCs - See Schedule B5, | (EEO) |
| 25 | | Column (3) for detail accounts and amounts | (558) |
| 26 | | Total parent companies allocation correction | (558) |
| | (0) | Adjustments to American of Deferred Access | |
| 27 | (2) | Adjustments to Amortization of Deferred Assets | |
| 28 | | (a) Adjustments to Rate Case Expense - See B5, column (4) | |
| 29 | | To adjust previous rate case amortization to approved yearly amount | |
| 30 | | Per Order No. PSC-10-0585-PAA-WS | 3,425 |
| 31 | | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole | <u>-</u> _ |
| 32 | | 666 - Regulatory Commission Expense - Rate Case Amort. Adjustment | 3,425 |
| 33 | | | |
| 34 | (3) | 618 Chemicals | |
| 35 | | To transfer from Pasco County 11.5% of the costs of shared invoice Doc # 380874 | 22 |
| 36 | | To transfer to Pasco County 88.5% of the costs of shared invoice Doc # 403850 | (218) |
| 37 | | Total Chemical Adjustments - See B5, column (5) | (196) |
| 38 | | | |
| 39 | | Total Test Year Adjustments to O&M | 2,671 |
| 40 | | | |
| 41 | | Pro-Forma Adjustments | |
| 42 | (4) | To adjust for pay increases in 2012 and scheduled for April 2013 | |
| 43 | | 601 Salary & Wages | 2,772 |
| 44 | | 603 Salary & Wages - Officers | 313 |
| 45 | | 604 Employee Pensions & Benefits | 652 |
| 46 | | Adjustments for Pay Increase - Pro Forma Adjustment | 3,737 |
| 47 | | , | 0,737 |
| 48 | (5) | To reflect the increase in wholesale cost of 2011 water relies sumbased from Binelles County | |
| 49 | | To reflect the increase in wholesale cost of 2011 water gallons purchased from Pinellas County Utilities based on their current rates effective 10/01/12 | |
| 50 | | | <u></u> |
| | | Lake Tarpon System | 65 |
| 51 | | 610 - Purchased Water Expense Adjustment | 65 |
| 52 | | | |
| 53 | (6) | To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule | 150 |
| 54 | | 635 Contractual Services - Testing | 150 |
| 55 | | | |
| 56 | (7) | Amortization of Deferred Costs | |
| 57 | | (a) Amortization of rate case expense per Schedule B-10 | 6,669 |
| 58 | | 666 Adjustments for Deferred Costs - Pro Forma Adjustment | 6,669 |
| 59 | | | |
| 60 | | Total Pro Forma Adjustments to O&M - See Schedule B5, column (6) | 10,621 |
| 00 | | | |
| 61 | | | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011

Schedule: B-3 Page 2 of 3

Interim [] Final [X]

Preparer: Kirsten Markwell

Preparer: Kirsten Markwe
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 | | Donatation | NA (- 4 |
|-----------------|-------------|--|---------------------------------------|
| <u>No.</u> 1 | (C) | Description Adjustments to Depreciation Expense: | Water |
| 2 | (C) (1) | | (431) |
| 3 | (' ' | (b) To correct parent company other allocations during the year based on ERCs | (672) |
| 4 | | (See Schedule B13, column (3) for account breakdown) | (1,103) |
| 5 | | | |
| 6 | (2) | To rollforward depreciation expense & correct depreciation rates | (2,285) |
| 7 | | (See Schedule B13, column (4) for account breakdown) | |
| 8 | | | |
| 9 10 | | Total Test Year Adjustments to Depreciation Expense | (3,388) |
| 11 | | Pro-Forma Adjustments | |
| 12 | (3) | To annualize depreciation expense for assets placed in service during the test year | 59 |
| 13 | (-, | (See Schedule B13, column (5) for account breakdown) | |
| 14 | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| 15 | (4) | Adjust Depreciation Expense related to Adjustments to Pro Forma Plant Additions | |
| 16 | | (a) Account 331.4 | |
| 17 | | 1 Year depreciation expense for Lake Tarpon pro forma plant addition | 4,651 |
| 18 | | 1 Year depreciation expense for Lake Tarpon plant retired | (553) |
| 19 | | Total Adjustments to Acct. 331.4 - See B13, column (6) | 4,098 |
| 20 | | (In) A | |
| 21 22 | | (b) Account 333.4 | 4.050 |
| 23 | | Year depreciation expense for Lake Tarpon pro forma plant addition Year depreciation expense for Lake Tarpon plant retired | 1,250 |
| 24 | | Total Adjustments to Acct. 333.4 - See B13, column (6) | (130) |
| 25 | | Total Aujustinents to Acce. 333.4 - See D.13, column (6) | 1,120 |
| 26 | | (c) Account 334.4 | |
| 27 | | 1 Year depreciation expense for Lake Tarpon pro forma plant addition | 2,500 |
| 28 | | 1 Year depreciation expense for Lake Tarpon plant retired | (1,029) |
| 29 | | Total Adjustments to Acct. 334.4 - See B13, column (6) | 1,471 |
| 30 | | | |
| 31 | | Total Pro Forma Adjustments | 6,748 |
| 32 | | Total Address of Boundaries Francisco | |
| 33 34 | | Total Adjustments to Depreciation Expenses | 3,360 |
| 35 | (D) | Taxes Other Than Income (TOTI) | |
| 36 | \- / | Test Year Adjustments | |
| 37 | (1) | Personal Property Taxes | |
| 38 | • • | (a) To record the 2012 Personal Property Tax bill inadvertently charged to Pasco County | 1,254 |
| 39 | | Total Personal Property Tax Adjustment | 1,254 |
| 40 | | | |
| 41 | (2) | Regulatory Assessment Fees (RAF) | |
| 42 | | (a) Calculate RAFs based on Adjusted Test Year Revenues | |
| 43 | | Test Year Adjusted Revenues | 107,189 |
| 44 | | (b) Calculate RAFs for Annualized Revenues | (0.407) |
| 45 46 | | Annualized Revenues Adjustment | (2,187) |
| 47 | | Total Test Year Adjusted Revenues RAF Rate | 105,002 4.5% |
| 48 | | Adjusted Test Year RAF | 4,725 |
| 49 | | 7.5,500.00 7.50 7.50 | 4,120 |
| 50 | | Total Test Year Adjustments to TOTI | 5,979 |
| 51 | | | |
| 52 | | Pro Forma Adjustments | |
| 53 | (3) | Regulatory Assessment Fees (RAF) | |
| 54 | | (a) Calculate RAFs on Additional Revenues Requested | |
| 55 | | Additional Revenues Requested | 74,734 |
| 56 | | RAF Rate | 4.5% |
| 57 | | Pro Forma Adjustment to RAF | 3,363 |
| 58 59 | /A\ | Payroll Taxes | |
| 60 | (*) | (a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013 | 257 |
| 61 | | Total Payroll Tax Adjustment | 257 |
| 62 | | rount agron ran ragionners | |
| 63 | | Total Pro Forma Adjustments to TOTI | 3,620 |
| 64 | | · · · · · · · · · · · · · · · · · · · | |
| 65 | | Total Adjustments to TOTI | 9,599 |
| | | | · · · · · · · · · · · · · · · · · · · |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011 Florida Public Service Commission Schedule: B-3

Page 3 of 3

Interim [] Final [X]
Historic [X] or Projected []

Preparer: Kirsten Markwell

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

| Line | | |
|------|--|---------|
| No. | Description | Water |
| 1 | (E) Provision for Income Taxes | |
| 2 | (1) Adjusted taxes prior to revenue increase | (2,161) |
| 3 | | |
| 4 | (2) To calculate additional taxes due to requested revenue adjustments | 20,224 |
| 5 | | |
| 6 | Total Adjustments to Provision for Income Taxes | 18,063 |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-4 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | WATER SALES | (1) Total | SEWER SALES | (2) Total |
|----------|---|--------------|---|--------------|
| No. | Account No. and Description | Water | Account No. and Description | Wastewater |
| 1 | 460 Unmetered Water Revenue | | 521.1 Flat Rate - Residential | |
| 2 | 461.1 Metered - Residential | 87,495 | 521.2 Flat Rate - Commercial | |
| 3 | 461.2 Metered - Commercial | 8,095 | 521.3 Flat Rate - Industrial | |
| 4 | 461.3 Metered - Industrial | | 521.4 Flat Rate - Public Authorities | |
| 5 | 461.4 Metered - Public Authorities | | 521.5 Flat Rate - Multi-Family | |
| 6 | 461.5 Metered - Multi-Family | | 521.6 Flat Rate - Other | |
| 7 | 462.1 Public Fire Protection | | 522.1 Measured - Residential | |
| 8 | 462.2 Private Fire Protection | | 522.2 Measured - Commercial | |
| 9 | 464 Other Sales - Public Authorities | | 522.3 Measured - Industrial | |
| 10 | 465 Irrigation Customers | | 522.4 Measured - Public Authority | |
| 11 | 466 Sales for Resale | | 522.5 Measured - Multi-Family | |
| 12 | 467 Interdepartmental Sales | | 523 Other Sales - Public Authorities | |
| 13 | Accrued Water Revenues (See 1. below) | (759) | 524 Revenues from Other Systems | |
| 14 | | | 525 Interdepartmental Sales | |
| 15 | | | Accrued Sewer Revenues (See 1. below) | |
| 16 | TOTAL WATER SALES | 94,831 | TOTAL SEWER SALES | N/A |
| 17 | ATUEN WATER RELEASE | | OTHER SELLED DELICATION | |
| 18 | OTHER WATER REVENUES | | OTHER SEWER REVENUES | |
| 19 | 470 Forfeited Discounts | 004 | 530 Guaranteed Revenues | |
| 20 | 471 Misc. Service Revenues | 964 | 531 Sale of Sludge | |
| 21 | 472 Rents From Water Property | | 532 Forfeited Discounts | |
| 22 23 | 473 Interdepartmental Rents 474 Other Water Revenues | | 534 Rents From Sewer Property 535 Interdepartmental Rents | |
| 23 24 | 474 Other Water Revenues | | 535 Interdepartmental Rents 536 Other Sewer Revenues | |
| 25 | | | 541 Measured Re-Use Revenues | - |
| 26 | | | 541 Measured Re-Use Revenues | |
| 27 | TOTAL OTHER WATER REVENUES | 964 | TOTAL OTHER SEWER REVENUES | N/A |
| 28 | TOTAL OTHER WATER REVENUES | | TOTAL OTHER SEWER REVENUES | IV/A |
| 29 | TOTAL WATER OPERATING REVENUES | 95,795 | TOTAL SEWER OPERATING REVENUES | N/A |
| 30 | TOTAL WATER OF EIGHTING REVERIOUS | 00,100 | TOTAL OLDER OF EIGHTING NEVEROLG | |
| 31 | ADJUSTMENTS: | | | |
| 32 | To remove accrued revenues from the test year | 759 | | |
| 33 | To remove the effect of prior year refund | \$10,635 | | - |
| 34 | Adjusted Revenues prior to Annualization. | 107,189 | | N/A |
| 35 | rajadea nevenado prior to rimidalización | | | |
| 36 | 3. Annualization Adjustment for Final Proposed Rates | (\$2,187) | • | |
| 37 | 5. Allindalization Adjustinent for Final Froposed Nates | (\$2,107) | | - |
| 38 | Final Annualized Revenues prior to Rate Increase | 105,002 | | N/A |
| 39 | i mai Aimannea Notonaco prior to Nate Increase | 100,002 | | |
| 40 | 3. (Int.) - Annualization Adjustment for Interim | (2,187) | | N/A |
| 41 | 5. (int.) - Annualization Aujustinent for interm | (2,107) | | IN/A |
| 42 | Interim Annualized Revenues prior to Rate Increase | \$105,002 | | N/A |
| 43 | monimi minadiada iverellade pilor to hate illereade | ¥100,00Z | | 10/5 |

Notes:

44

^{45 1.} Adjustment to remove accrued revenues to reflect 12 months actual billings.

^{46 2.} Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011.

^{3.} Adjustment to annualize revenues based on test year number of bills and consumption.

Detail of Operation & Maintenance Expenses Water

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-5 Page 1 of 2

Preparer: Kirsten Markwell
Recap Schedules: B-1

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.

| Line | (1) | (2) Test Year | (3) | (4) Adje | (5) ustments | (6) | (7) Adjusted |
|------------|---------------------------------------|------------------|-------------|-------------|-----------------|----------------------|---------------------------------------|
| <u>No.</u> | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3) | B3 - (B)(4)(5)(6)(7) | Total |
| 1 | 601 Salaries & Wages - Employees | 30,799 | | | | 2,772 | 33,571 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 3,473 | | | | 313 | 3,786 |
| 3 | 604 Employee Pensions & Benefits | 7,249 | 1 | | | 652 | 7,902 |
| 4 | 610 Purchased Water | 255 | | | | 65 | 320 |
| 5 | 615 Purchased Power | 2,419 | 3 | | | | 2,422 |
| 6 | 616 Fuel for Power Purchased | - | | | | | - |
| 7 | 618 Chemicals | 1,545 | (296) | | (196) | | 1,053 |
| 8 | 620 Materials & Supplies | 1,688 | (8) | | , , | | 1,680 |
| 9 | 631 Contractual Services - Engr. | 6 | ` ` | | | | 6 |
| 10 | 632 Contractual Services - Acct. | 613 | (14) | | | | 599 |
| 11 | 633 Contractual Services - Legal | 140 | ` 1 | | | | 141 |
| 12 | 634 Contractual Services - Mgmt. Fees | · <u>-</u> | | | | | - |
| 13 | 635 Contractual Services - Testing | 1,205 | | | | 150 | 1,355 |
| 14 | 636 Contractual Services - Other | 653 | 24 | | • | | 677 |
| 15 | 641 Rental of Building/Real Prop. | 47 | | | | | 47 |
| 16 | 642 Rental of Equipment | 2 | | | | | 2 |
| 17 | 650 Transportation Expenses | 3,046 | | | | | 3,046 |
| 18 | 656 Insurance - Vehicle | | | | | | - |
| 19 | 657 Insurance - General Liability | _ | | | • | | - |
| 20 | 658 Insurance - Workman's Comp. | _ | | | | | - |
| 21 | 659 Insurance - Other | 3,620 | (116) | | | | 3,504 |
| 22 | 660 Advertising Expense | 17 | | | | | 17 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 90 | - | 3,425 | | 6,669 | 10,184 |
| 24 | 667 Reg. Comm. Exp Other | 26 | | | | · | 26 |
| 25 | 670 Bad Debt Expense | 343 | | | | | 343 |
| 26 | 675 Miscellaneous Expenses | 6,493 | (153) | | | | 6,340 |
| 27 | · | | | | | | · · · · · · · · · · · · · · · · · · · |
| 28 | TOTAL | 63,729 | (558) | 3,425 | (196) | 10,621 | 77,021 |

Detail of Operation & Maintenance Expenses By Month - Water

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

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.

Florida Public Service Commission

Schedule: B-5 Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1

| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) Total |
|------------|---------------------------------------|--------|--------|--------|----------|--------|----------|---------|--------|---------|----------|--------|--------|---------------|
| No. | | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Test Year |
| <u>NO.</u> | Account No. and Name | Jan-II | Len-II | Mai-11 | Apmen | Way-11 | Julie-11 | July-11 | Aug-11 | Sept-11 | <u> </u> | NOV-11 | Dec-11 | Test rear |
| 1 | 601 Salaries & Wages - Employees | 2,684 | 2,818 | 1,135 | 2,783 | 3,433 | 2,823 | 2,745 | 2,328 | 2,693 | 2,203 | 2,933 | 2,221 | 30,799 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 205 | 205 | 223 | 290 | 231 | 231 | 231 | 303 | 301 | 301 | 301 | 649 | 3,473 |
| 3 | 604 Employee Pensions & Benefits | 474 | 462 | 603 | 403 | 550 | 533 | 613 | 895 | 1,025 | 503 | 509 | 679 | 7,249 |
| 4 | 610 Purchased Water | 7 | - | 32 | - | 46 | - | 70 | - | 46 | · - | 55 | - | 255 |
| 5 | 615 Purchased Power | 256 | 198 | 187 | 248 | 213 | 238 | 240 | 148 | 132 | 157 | 211 | 192 | 2,419 |
| 6 | 616 Fuel for Power Purchased | | | | | | , | | | | | | | - |
| 7 | 618 Chemicals | 138 | 130 | - | 124 | 137 | 117 | - | - | 117 | 124 | - | 660 | 1,545 |
| 8 | 620 Materials & Supplies | 160 | 152 | 293 | 125 | 142 | 87 | 142 | 111 | 115 | 107 | 119 | 134 | 1,688 |
| 9 | 631 Contractual Services - Engr. | - | - | - | - | - | - | - | 1 | • | - | (1) | 6 | 6 |
| 10 | 632 Contractual Services - Acct. | 57 | 36 | 47 | 47 | (0) | 53 | 47 | 64 | 64 | 64 | 71 | 64 | 613 |
| 11 | 633 Contractual Services - Legal | - | 1 | 4 | 16 | 8 | 7 | 10 | 11 | 11 | 61 | 10 | - | 140 |
| 12 | 634 Contractual Services - Mgmt. Fees | - | - | - | - | - | - | - | - | - | - | - | _ | - |
| 13 | 635 Contractual Services - Testing | 142 | 199 | - | 74 | 139 | 64 | 0 | 285 | - | - | 243 | 59 | 1,205 |
| 14 | 636 Contractual Services - Other | 308 | 323 | 309 | (2,793) | 333 | 233 | 896 | 329 | (67) | 266 | 247 | 268 | 653 |
| 15 | 641 Rental of Building/Real Prop. | - | 4 | 8 | _ | 8 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 47 |
| 16 | 642 Rental of Equipment | | | - | 3 | - | - | - | - | (1) | - | - | - | 2 |
| 17 | 650 Transportation Expenses | 245 | 209 | 230 | 272 | 326 | 270 | 248 | 315 | 230 | 255 | 242 | 204 | 3,046 |
| 18 | 656 Insurance - Vehicle | | | | | | | | | | | | | - |
| 19 | 657 Insurance - General Liability | | | | | | | | | | | | | - |
| 20 | 658 Insurance - Workman's Comp. | | | | | | | | | | | | | _ |
| 21 | 659 Insurance - Other | 285 | 259 | 314 | 292 | 337 | 306 | 294 | 307 | 285 | 324 | 275 | 343 | 3,620 |
| 22 | 660 Advertising Expense | - | 4 | 1 | 1 | 2 | 1 | _ | - | - | - | 8 | - | 17 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 7 | 7 | 7 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | . 7 | 7 | 90 |
| 24 | 667 Reg. Comm. Exp Other | - | 1 | - | - | 2 | 13 | 0 | (1) | 2 | 3 | - | 6 | 26 |
| 25 | 670 Bad Debt Expense | (1) | 2 | 3 | 5 | 3 | 5 | 1 | 48 | 159 | 67 | 46 | 4 | 343 |
| 26 | 675 Miscellaneous Expenses | 645 | 471 | 1,025 | 400 | 254 | 484 | 279 | 373 | 368 | 1,172 | 687 | 335 | 6,493 |
| 27 | • | | | | | **** | | | | | | | | |
| 28 | TOTAL | 5,613 | 5,480 | 4,423 | 2,297 | 6,172 | 5,475 | 5,828 | 5,530 | 5,491 | 5,618 | 5,969 | 5,833 | 63,729 |

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Schedule: 8-7 Page 1 of 2 Preparer: Kirsten Markwell

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.

| (1) | (2) Prior TY | (3) Current TY | (4) TY Adj.'s | (5) Adjusted TY | (6) \$ | (7) | (8) |
|---|-----------------|-------------------|------------------|--------------------|------------|-----------------|---|
| No. Account No. and Name | 12/31/08 | 12/31/11 | Per | | Difference | % Difference | Explanation |
| | 19.286 | | | | 14,285 | | |
| 1 601 Salaries & Wages - Employees | | 30,799 | 2,772 | 33,571 | | | 6 Please see Note 1 below. |
| 2 603 Salaries & Wages - Officers, Etc. | (1,599) | 3,473 | 313 | 3,786 | 5,385 | n/a % | |
| | | | | | | | The 9653 adj, is a pro forms adjustment for 2012 & 2013 indexing, During a significant portion of the 2008 TY, UII staff in Pasco/Pinelias counties was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UII vacancies were filled in order to provide manpower sufficient to perform necessary maintenance and repairs to UII vacancies. |
| 3 604 Employee Pensions & Benefits | 4,820 | 7,249 | 653 | 7,902 | 3,082 | | 6 facilities, provide prompt customer service and respond quickly to after-hours emergencies. |
| 4 610 Purchased Water | 8,280 | 255 | 65 | 320 | (7,960) | (96.13) | |
| 5 615 Purchased Power | 2,655 | 2,419 | 3 | 2,422 | (234) | (8.79) % | • |
| 6 616 Fuel for Power Purchased | | | | | | | |
| 7 618 Chemicals | 1,363 | 1,545 | (492) | 1,053 | (310) | (22.73) 9 | |
| 8 620 Materials & Supplies | 4,001 | 1,688 | (8) | 1,680 | (2,321) | (58.01) % | |
| 9 631 Contractual Services - Engr. | 375 | 6 | | 6 | (369) | (98.49) % | |
| 10 632 Contractual Services - Acct. | 437 | 613 | (14) | 599 | 162 | | 6 Deminimus amount |
| 1 633 Contractual Services - Legal | 814 | 140 | 1 | 141 | (673) | (82.62) % | |
| 2 634 Contractual Services - Mgmt. Fees | - | - | - | - | | 94 | |
| 3 635 Contractual Services - Testing | 1,550 | 1,205 | 150 | 1,355 | (195) | (12.57) % | |
| 4 636 Contractual Services - Other | 6,192 | 653 | 24 | 677 | (5,515) | (89.07) % | |
| 15 641 Rental of Building/Real Prop. | - | 47 | • | 47 | 47 | 100.00 | Deminimus amount |
| 16 642 Rental of Equipment | | 2 | • | 2 | ٠ 2 | 100.00 % | |
| 17 650 Transportation Expenses | 2,816 | 3,046 | - | 3,046 | 230 | 8.15 % | 6 Increase in fuel costs, variance in cost of vahicle repairs, miles driven |
| 18 656 Insurance - Vehicle | • | - | - | - | | | |
| 19 657 Insurance - General Liability | - | - | - | - | | | |
| 20 658 Insurance - Workman's Comp. | - | - | - | - | | | |
| 21 659 Insurance - Other | 3,415 | 3,620 | (116) | 3,504 | 89 | 2.61 9 | |
| 22 660 Advertising Expense | 3 | 17 | - | 17 | 14 | | 6 Deminimus amount |
| 23 666 Reg. Comm. Exp Rate Case Amort. | 6,893 | 90 | 10,094 | 10,184 | n/a | - 9 | |
| 24 667 Reg. Comm. Exp Other | 835 | 26 | - | 26 | (809) | (96.86) 9 | |
| 25 670 Bad Debt Expense | 154 | 343 | - | 343 | 189 | | 6 Deminimus amount |
| 26 675 Miscellaneous Expenses | 8,788 | 6,493 | (153) | 6,340 | (2,448) | (27.85) % | |
| 27 TOTAL | 71,078 | 63,729 | 13,292 | 77,021 | 2,652 | 4.13 % | 6 |
| 28 Less: | | | | | | | |
| 29 666 Reg. Comm. Exp Rate Case Amort. | (6,893) | (90) | (10,094) | (10,184) | r/a | n/a | Not subject to Index Benchmarking |
| 30 | | | | | | | · |
| 31 TOTAL | 64,185 | 63,639 | 3,198 | 66,837 | 2,652 | 4.13 % | 6 |

Operation & Maintenance Expense Comparison - Water

Fiorida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Schedule: B-7 Page 2 of 2 Preparer: Kirsten Markwell

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.

| _ine | (1) Account No. and Name | (2) Prior TY 12/31/08 | (3) Current TY 12/31/11 | (4) TY Adj.'s | (5) Adjusted TY B-5 | (6) \$ Difference | (7) % Difference | (8) Explanation |
|----------|--|-----------------------------|-------------------------------|-------------------|---------------------------|-------------------------|------------------------|--|
| No. | Account No. and Name | 12/31/06 | 1231/11 | per | D-0 | Difference | Dinerence | Explanation |
| 1 | Total Customers (ERC's) | 433.3 | ı | , | 430.1 | (3) | (0.74) % | |
| 2 3 | Consumer Price Index - U | 210.228 | | 1 | 225.672 | 15.444 | 7.35 % | |
| 4 5 | Benchmark Index | Increase in Cust | omer ERC's | | | 0.9926 | - | |
| 6 7 | | Increase in CPI | | | | 1.0735 | | |
| 8 | | | | | | 1.0856 | | |
| | | | | | | r the 6/2010 Test | Year several of t | he labor sub-eccounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| 11 12 | according the NARUC Chart of Accounts by not o | ombining Salaries | and Wages for Of | ilcers in account | 601. | | | |
| 13 | | TY 12/31/2008 | TY 12/31/2011 | TY Adj.'s | Adjusted TY | Difference | Difference | |
| 14 | 601 Salaries & Wages - Employees | 19,286 | 30,799 | 2,772 | 33,571 | 14,285 | 74.07% | See total below. |
| 15 | 603 Salaries & Wages - Officers, Etc. | (1,599) | 3,473 | 313 | 3,786 | 5,385 | n/a | See total below. |
| 16 | Total | 17,687 | 34,272 | 3,085 | 37,357 | 19,670 | 111.21% | The \$2,772 and \$313 adj. are pro forms adjustments for 2012 & 2013 indexing. See explanation in Line 3 above. |

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-9 Page 1 of 1

Preparer: Sharon Wiorek

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) | (2) | (3) | (4) | (5) |
|-------------|---------------------------|---|----------------|---|
| Line No. | Type of Service | Consultants | Amount | Description of Work Performed |
| 1 | Computer Maintenance | Ashwood Computer Co., Inc; AT&T Bomgar Corp.; Cardmember Service; CDW Computer Centers, Inc.; Comcast; Corvallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster; Microsoft Licensing, GP, New Edge Networds, Inc.; Oracle America, Inc.; Paetec; QAS; RCM Data Corporation; Securtec; SHI Corp; Transcend United Technologies | 2,210 | Maintenance of all company servers |
| 2 | Computer Amort & Prog Cos | t Cardmember Service; Frontier; | (1) | Program Costs |
| 3 | Internet Supplier | Acceleration; AT&T Atlantic Broadband; Brighthouse; Cardmember Service; Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Great Basin Internet Services, Inc.; McNabb Telephone Co.; Mediacom; Netnitco; New Edge Networds Inc.; Northland Cable Co.; Paetec; T6 Wireless Com; Verizon; Zito Media LP | 371 | Internet Services |
| 4 | Audit Fees | Pricewaterhousecoopers LLP | 393 | Audit Services |
| 5 | Employment Finders Fees | Finders Fee | 61 | Permanent Employment Staffing |
| 6 | Engineering Fees | CPH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveying, Inc. | 6 | Engineering Services which help facilitate Wastewater Treatment Plant operating permits. |
| 7 | Legal Fees | Baker & Daniels; Beers & Gordon, P.A.; Bracewell & Giuliani LLP; Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermacleen; King & Spalding; Lionel Sawyer & Collins; Morgan, Lewis, & Bockius LLP, Norton & Wood LLP; Rose, Sundstrom & Bentley; Sanford Law Office, PLLC; Schain, Burney, Banks & Kenny; Sutherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hoefer, PA; Winston & Strawn | 140 | Various Legal Issues. |
| 8 | Payroll Services | Automatic Data Processing, Inc.; Paychex; Progressive Office Equipment | 162 | Payroll Services |
| 9 | Tax Return | Pricewaterhousecoopers LLP | 221 | Tax Return review |
| 10 | Temporary Employment Fee | Manpower; Office Team; Robert Half International, Inc | 120 | Temporary Employment Services |
| 11 | Test - Water | Advanced Environmental Labs, Inc. | 74 | Laboratory analysis for regulatory required testing of facilities end product. |
| 12 | Test-Safe Water Drinking | Advanced Environmental Labs, Inc. | 1,131 | Laboratory analysis for regulatory required testing of facilities end product. |
| 13 | Test - Sewer | | 0 | Laboratory analysis for regulatory required testing of facilities end product. |
| 14 | Other Outside Services | B.H, Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; CSC Corporation Service Company; Dulanto, Carlos; Fisc Solutions; Granite/Fisc Static; Infosend, Inc; Ken's Bush Hog Service; McCorkle Court Reporters, Inc.; Mopar Maniac; Northern Printing Network, Inc.; Paralee Company, Inc.; Sunshine State One Call of FL | (2,271) |) Other Outside Services |
| | Tata | · | \$ 2647 | |

Total

\$ 2,617

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Schedule: B-10 Page 1 of 1 Preparer: Sharon Wiorek

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

| | (1) | (2) | (3) | (4) | (5) Total Estimate | (6) |
|----------|---|---------------------------|-------------------------|------------------|-----------------------|--|
| ine | Firm or | Counsel, Consultant | Hourly Rate | | of Charges | Type of |
| No. | Vendor Name | or Witness | Per Person | Hours | by Firm | Service Rendered |
| 1 | Milian, Swain & Associates | Deborah Swain | 200.00 | 120 | 24.000 | Assist w/MFRs, Data Requests and Recommendations Review. |
| 2 | Milian, Swain & Associates | Cynthia Yapp | 150.00 | 172 | | Assist w/MFRs and Reconciliation to Annual Reports for all counties |
| 3 | Milian, Swain & Associates | Maria Bravo | 150.00 | 1,300 | | Assist w/MFRs, Data Requests, Audit and Recommendations Review. |
| 4 | Milian, Swain & Associates | Karl Holzenberg | 150.00 | 65 | • | Assist with Reconciliation of MFRs to Annual Reports for all counties |
| 5 | Rose, Sundstrom & Bentley, LLP | Martin Friedman | 350.00 | 315 | | Legal Fees |
| 6 | Rose, Sundstrom & Bentley, LLP | n/a | - | • | • | Various Expenses (travel, photocopies, phone calls) associated with legal fees |
| 7 | M&R Consultants | Frank Seidman | 150.00 | 112 | | U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation |
| 8 | Public Service Commission | | n/a | n/a | | Filing Fee |
| 9 | Water Service Corp. | In-house Staff | | 3,587 | | Assist w/MFRs, data requests, audit facilitation |
| 10 | Water Service Corp. | | n/a | n/a | | Customer notices, postage |
| 11 | Water Service Corp. | | n/a | n/a | | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 12 | Water Service Corp. | | n/a | n/a | | Temp Services |
| 13 | Water Service Corp. | | n/a | n/a | | Fed Ex & other misc. |
| 14 | | | | | 12,000 | t was and will the littlesses |
| 15 | | | | | \$ 578,071 | • |
| | Estimate Through | | | | | |
| 17 | [x] PAA | | | | | |
| 18 | [] Commission Hearing | | | | | |
| 19 | | | | | | |
| 20 | Amortization Period 4 Years | | | | | |
| 21 | Explanation if different from Section 3 | 67.0816, Florida | | | | |
| 22 | | | (A) | (B) | (C) | |
| | Amortization of Rate Case Expense: | | Water | Wastewater | Total | |
| | Total Projected Rate Case Expense | | 417,514 | 160,557 | 578,071 | r |
| 25 | Annual Amortization - All UIF Systems | | \$ 104,378 | \$ 40,139 | \$ 144,518 | |
| 26 | | | | | | |
| 27 | Annual Amortization - Pinellas Count | y | \$ 6,669 | \$ - | \$ 6,669 | 1 |
| 28 | | | | | | |
| 29 | Method of allocation between UIF syst | tems (based on ERC count | | | | |
| 30 | Total Customers - UIF | | 6,731.70 | 2,588.70 | 9,320.40 | |
| 31 | Total Customers - County | | 430.1 | | 430.1 | |
| 32 | Percentage of Customers | | 6.39% | 0.00% | 4.61% | |
| 33 | Mankada falla anda a fanda 6 | | | - FDC 40 # | 24 (44). | |
| 34 35 | Method of allocation for the County be | etween water and wastew | ater (based or 430.1 | n ERC COUNT 12/3 | | |
| 35 36 | Total Customer - County Percentage of Customers | | 100.00% | 0.00% | 430.1 100.00% | |
| 36 37 | rescentage of Customers | | 100.00% | 0.00% | 100.00% | |
| 38 | *Charges are calculated based on the t | total amount of estimated | charges for th | e entire compar | ny and allocated a | mong the five counties based on their ERCs. See chart below. |
| 39 | | iour arround or escended | o,,argus tot u | c.itii e compai | i, and anotated | |
| 40 | | County | Water | Wastewater | Total ERCs | |
| 41 | | Marion | 527.6 | 76.2 | 603.8 | |
| 42 | | Orange | 298.5 | - | 298.5 | |
| 43 | | Pasco | 2,883.0 | 1,137.0 | 4,020.0 | |
| 44 | | Pinellas | 430.1 | | 430.1 | |
| 45 | | Seminole | 2,592.5 | 1,375.5 | 3,968.0 | |
| 46 | | TOTAL | 6,731.7 | 2,588.7 | 9,320.4 | |
| 47 | | | | | | |
| 48 | Beginning Rate Case Expense | | | | \$ - | |
| | End - Rate Case Expense | | | | £ 570.074 | |
| 49 | end - Rate Case Expense | | | | \$ 578,071 | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-11 Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Period | Budget Amount | Term of Amort. | Test Year Amortization |
|-------------|------------------|-----------|------------------|----------------|---------------------------|
| 1 | TANK MAINT (WTR) | As needed | 4,684 | 5 years | 151.42 |

Florida Public Service Commission

Allocation of Expenses

Company: Docket No.: Utilities, Inc. of Florida; Pinellas County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

Schedule B-12 Page I of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-----------------|------------------|----------|-----------------------|--------------------------|--------------------------------------|---------------------------|----------|------|
| | | | Alloca | tion Percentages | | | | Historical Mont Amounts Allocated | h Ending January 31, 2011 | | |
| | G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| • | Acct. | . | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
| - | No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Sev |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 255,641 | \$256,058 | 417 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$126 | 78,664 | \$78,790 | 126 | |
| | 410.I | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 427 | Interest Expense | 0.16% | 99.84% | 100.00% | ERC | (\$3) | (2,025) | (\$2,028) | (3) | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$682 | 354,873 | \$355,555 | 682 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$474 | 297,198 | \$297,672 | 474 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$158 | 98,956 | \$99,115 | 158 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100,00% | ERC | \$57 | 35,819 | \$35,876 | 57 | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100,00% | ERC | \$308 | 187,680 | \$187,989 | 308 | |
| | 641/741 | Rental of Building/Real Property | 0,00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$1 | 418 | \$418 | 1 | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$285 | 178,491 | \$178,776 | 285 | |
| | 667/767 | Regulatory Commission Expenses - Other | . 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$1 | 595 | \$596 | 1 | |
| | 675/775 | Miscellaneous Expenses | 0.16% | 99.84% | 100.00% | ERC | \$188 | 116,362 | \$116,550 | 188 | |
| | | | | | | | \$2,693 | \$1,602,674 | \$1,605,366 | 2,693 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ated RVP Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.28% | 99,72% | 100.00% | ERC | *** | *** | *** | | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | | ERC | \$84 | 30,454 | \$30,538 | 84 | |
| | 620/720 | | | | 0.00% | | \$0 | - | \$0 | - | |
| | 650/750 | Materials and Supplies | 0.00% 0.28% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 675/775 | Transportation Expenses Miscellaneous Expenses | 0.28% | 99.72% | 100.00% | ERC | \$0 | 46 | \$46 | 0 | |
| | 6/3///3 | Miscellaneous Expenses | 0.28% | 99.72% | 100.00% | ERC | \$1 | 535 | \$537 | <u>l</u> | |
| | Water Service Corp. Alloca | ated Penional Evnences | | | | | \$ 86 | \$ 31,035 | \$ 31,120 | 86 | |
| | Water Service Corp. Attock | aco regional expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$47 | 10,066 | \$10.112 | 47 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | so | 10,000 | \$0 | ** | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | 02 | | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 02 | - | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100,00% | ERC | \$329 | 70,671 | \$71,000 | 329 | |
| | | | | 33.0174 | 100,0070 | ERC | \$ 376 | \$ 80,737 | \$ 81,112 | 376 | |
| | Water Service Corp. Alloca | ated State Expenses | | | | | - 370 | 3 00,757 | 3 61,112 | 370 | |
| | | | | | | | • | | | | |
| | 403 | Depreciation Expenses | 0.84% | 99.16% | 100.00% | ERC | \$159 | \$18,714 | \$18,873 | 159 | |
| | 408 | Taxes Other than Income | 0.70% | 99.30% | 100,00% | ERC | \$250 | \$35,643 | \$35,893 | 250 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 615/715 | Purchased Power | 0.00% | 0,00% | 0.00% | ERC | \$0 | 02 | 02 | | |
| | 620/720 | Materials and Supplies | 0.77% | 99.23% | 100.00% | ERC | \$2 | \$235 | \$237 | 2 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$237 | - | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | 02 | \$0 \$0 | - : | |
| | 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | 02 | \$0 \$0 | : | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 \$0 | - | |
| | 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$244 | \$34,713 | \$34,957 | 244 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.70% | 99.30% | 100.00% | ERC | \$2 44 \$7 | \$1,066 | \$34,937 \$1,074 | 244 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$1,000 | | , | |
| | 675/775 | Miscellaneous Expenses | 0.70% | 99,30% | 100.00% | ERC | \$0 \$84 | \$11,895 | \$0 \$11,070 | 84 | |
| | 0.3/1/3 | | V.7V/0 | 77.3U/G | 100.0070 | LINC | \$ 746 | \$ 102,266 | \$11,979 \$103,012 | 746 | |
| | | | | | | | 740 | # 102,200 | \$105,012 | 740 | |
| | Water Service Corp. Alloca | ned UI Expense: | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | 0.0004 | 0.000/ | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | <u>\$0</u> | \$0 | - | |



Schedule B-12 Page 2 of 13

Allocation of Expenses

Company: Docket No.: Utilities, Inc. of Florida; Pinellas County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Preparer: Erin Aquilinc Utilities, Inc. of Florida

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 sew

Pinellas County Allocation Percentage (7)

| | | Alloc | ation Percentages | | | | Amounts Allocated | Ending February 28, 20 | | |
|--|--|-----------------|-------------------|---------|---------------|-----------------|-------------------|------------------------|----------------|-----|
| G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100,00% | 0,0 |
| No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Se |
| | | | | | _ | | | | | |
| Water Service Corp. Alloca 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$416 | 255,742 | \$256,158 | 416 | |
| 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$110 | | | 110 | |
| 410.1 | | 0.00% | | | ERC | | 69,154 | \$69,264 | 110 | |
| | Def Income Taxes - Federa | | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | | \$0 | • | \$0 | - | |
| 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | 20 | • | \$0 | - | |
| 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| 427 | Interest Expense | 0.16% | 99.84% | 100.00% | ERC | (\$4) | (2,294) | (\$2,298) | (4) | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$660 | 337,111 | \$337,772 | 660 | |
| 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$462 | 290,176 | \$290,638 | 462 | |
| 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$105 | 66,143 | \$66,248 | 105 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$36 | 22,840 | \$22,876 | 36 | |
| 633/733 | Contractual Services - Lega. | 0.16% | 99.84% | 100.00% | ERC | \$1 | 446 | \$446 | i | |
| 636/736 | Contractual Services - Other | 0.17% | 99.83% | 100.00% | ERC | \$306 | 183,966 | \$184,273 | 306 | |
| 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$4 | 2,496 | \$2,500 | 4 | |
| 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$1 | 2,496 577 | \$2,300 \$578 | ï | |
| 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$259 | | | - | |
| 667/767 | | | | | ERC | | 162,392 | \$162,651 | 259 | |
| | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | | \$0 | | \$0 | • | |
| 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$2 | 1,079 | \$1,081 | 2 | |
| 675/775 | Miscellaneous Expenses | 0.17% | 99.83% | 100.00% | ERC | \$277 | 166,033 | \$166,309 | 277 | |
| | | | | | | \$2,635 | \$1,555,860 | \$1,558,495 | 2,635 | |
| | | | | | | | | | | |
| Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| | | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$84 | 30,454 | \$30,538 | 84 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| 650/750 | Transportation Expenses | 0.28% | 99.72% | 100,00% | ERC | 02 | 46 | \$46 | ō | |
| 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | 40 | | U | |
| 0/3///3 | Wiscentificous Expenses | 0.0076 | 0.0076 | 0,0074 | BRC | \$ 84 | \$ 30,500 | \$0 | | |
| W . O . O | . 15 1 15 | | | | | 3 64 | \$ 30,500 | \$ 30,584 | 84 | |
| Water Service Corp. Alloca | iled Regional Expenses | | | | | | | | | |
| | 4 | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$47 | 10,066 | \$10,112 | 47 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$56 | 11,944 | \$12,000 | 56 | |
| | • . | | | | | \$ 102 | \$ 22,010 | \$ 22,112 | 102 | |
| Water Service Corp. Alloca | ated State Expenses | | | | | | | | | |
| service co.g. renous | The same of the sa | | | | | | | | | |
| 403 | Depreciation Expenses | 0.84% | 99.16% | 100.00% | ERC | \$158 | £19.716 | 610.077 | 140 | |
| 408 | Taxes Other than Income | 0.84% | 99.30% | 100.00% | ERC . | | \$18,715 | \$18,873 | 158 | |
| | | | | | | \$186 | \$26,600 | \$26,786 | 186 | |
| 414 | Taxes Other than Income | 0.00% | 0,00% | 0.00% | ERC | 20 | \$0 | \$0 | • | |
| 601/603/701/703 | Salaries | 0.70% | 99.30% | 100,00% | ERC | (\$1) | (\$156) | (\$157) | (1) | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 620/720 | Materials and Supplies | 0.70% | 99.30% | 100.00% | ERC | \$2 | \$345 | \$348 | 2 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | _ | |
| | Contractual Services - Other | 0.70% | 99.30% | 100,00% | ERC | \$6 | \$829 | \$834 | 6 | |
| | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 636/736 | | | 99.30% | 100.00% | ERC | \$208 | \$29.649 | \$29,856 | 208 | |
| 636/736 642/742 | Rental of Equipment Transportation Expense | 0.70% | | | ERC | \$208 | | | 208 7 | |
| 636/736 642/742 650/750 | Transportation Expense | 0.70% | | 100 00% | | | \$1,066 | \$1,074 | 7 | |
| 636/736 642/742 650/750 666/766 | Transportation Expense Regulatory Commission Exp - Amon | 0,70% | 99.30% | 100.00% | | | | | | |
| 636/736 642/742 650/750 666/766 667/767 | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | \$1 | \$174 | \$175 | 1 | |
| 636/736 642/742 650/750 666/766 | Transportation Expense Regulatory Commission Exp - Amon | 0,70% | 99.30% | | | \$48 | \$6,788 | \$6,835 | 1 48 | |
| 636/736 642/742 650/750 666/766 667/767 | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | | | | 1 48 616 | |
| 636/736 642/742 650/750 666/766 667/767 675/775 | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other Miscellaneous Expenses | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | \$48 | \$6,788 | \$6,835 | | |
| 636/736 642/742 650/750 666/766 667/767 | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other Miscellaneous Expenses | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | \$48 | \$6,788 | \$6,835 | | |
| 636/736 6427/42 650/750 666/766 6617/67 675/775 Water Service Corp, Alloca | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other Miscellaneous Expenses | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | \$48 | \$6,788 | \$6,835 | | |
| 636/736 642/742 650/750 666/766 667/767 675/775 | Transportation Expense Regulatory Commission Exp - Amon Reg. Commission Exp Other Miscellaneous Expenses | 0.70% 0.70% | 99.30% 99.30% | 100.00% | ERC | \$48 | \$6,788 | \$6,835 | | |

(3)

(4)

(5)

Florida Public Service Commission

Page 3 of 13

Schedule B-12

Preparer: Erin Aquilinc

Allocation of Expenses

Company: Utilities, Inc. of Florida; Docket No.: Schedule Year Ended: December 31, 2011 Utilities, Inc. of Florida; Pinellas County

Interim [] Final [x] Historical [x] Projected []

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 sew

Utilities, Inc. of Florida Pinellas County Allocation Percentage (4) (5) (3) (7)

| | | | Alloca | ation Percentages | | | | Amounts Allocated | h Ending March 31, 201 | | |
|----|----------------------------|--|-----------------|-------------------|---------|-----------------------|-----------------|-------------------|------------------------|---------|------|
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ne | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.00 |
| ١ | No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Sew |
| | Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| | 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$410 | 252,351 | \$252,762 | 410 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$138 | 86,519 | \$86,656 | 138 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | 02 | • | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 427 | Interest Expense | 30,92% | 69.08% | 100.00% | ERC | \$141 | 315 | \$456 | 141 | |
| | 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$704 | 348,951 | \$349,655 | 704 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$603 | 379,176 | \$379,780 | 603 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$104 | 64,950 | \$65,054 | 104 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$47 | 29,330 | \$29,376 | 47 | |
| | 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$1 | 632 | \$633 | 1 | |
| | 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$299 | 182,029 | \$182,329 | 299 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$8 | 4,992 | \$5,000 | 8 | |
| | 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$0 | 141 | \$142 | 0 | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$ 314 | 197,540 | \$197,854 | 314 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$ 3 | 1,989 | \$1,993 | 3 | |
| | 675/775 | Miscellaneous Expenses | 0.18% | 99.82% | 100.00% | ERC | \$319 | 181,303 | \$181,622 | 319 | |
| | | | | | | | \$3,092 | \$1,730,219 | \$1,733,310 | 3,092 | |
| | | | | | | | | *** | | | |
| | Water Service Corp. Alloca | ted RVP Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$84 | 30,454 | \$30,538 | 84 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.27% | 99.73% | 100,00% | ERC | \$2 | 814 | \$816 | 2 | |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | 20 | | |
| | | • | | | | | \$ 86 | \$ 31,268 | \$ 31,354 | 86 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | - |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$47 | 10,066 | \$10,112 | 47 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 620/720 | Materials and Supplies | 0.48% | 99.52% | 100.00% | ERC | \$0 | 23 | \$23 | 0 | |
| | 650/750 | Transportation Expense | 0.40% | 99.60% | 100.00% | ERC | \$0 | 7 | \$7 | ō | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | (\$36) | (7,664) | (\$7,700) | (36) | |
| | | · | | | | | \$ 11 | \$ 2,431 | \$ 2,443 | 11 | |
| | Water Service Corp. Alloca | ted State Expenses | | | | | , | | | | |
| | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.88% | 99.12% | 100.00% | ERC | \$180 | \$20,314 | \$20,494 | 180 | |
| | 408 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | \$166 | \$23,760 | \$23,927 | 166 | |
| | 414 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | (\$31) | (\$4,377) | (\$4,408) | (31) | |
| | 601/603/701/703 | Salaries | 0.70% | 99.30% | 100.00% | ERC | (\$8) | (\$1,114) | (\$1,122) | (8) | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | (0) | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.70% | 99.30% | 100,00% | ERC | \$4 \$4 | \$610 | \$614 | 4 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 633/733 | Contractual Services - Lega. | 0.70% | 99.30% | 100.00% | ERC | \$3 | \$469 | \$473 | 3 | |
| | 636/736 | Contractual Services - Other | 0.69% | 99,31% | 100.00% | ERC | si si | \$114 | \$115 | í | |
| | 642/742 | Rental of Equipment | 0.00% | 0,00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$228 | \$32,526 | \$32,754 | 228 | |
| | 666/766 | Regulatory Commission Exp - Amor | 0.70% | 99.30% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$1,000 | \$1,074 | , | |
| | 675/775 | Miscellaneous Expenses | 0.70% | 99.30% | 100.00% | ERC | \$57 | \$8,072 | \$8,129 | 57 | |
| | 073(773 | terraceromocus exhenses | 0,7076 | 27.3U/6 | 100.00% | ERC | \$ 608 | \$ 81,441 | \$8,129 | 608 | |
| | | | | | | | 5 008 | 3 31,441 | 362,047 | 008 | |
| | Water Service Corp. Alloca | ated III Expenses | | | | | | | | | |
| | THE SUITE COID. AUGC | HEN O'L EAPPINE | | | | | | | | | |
| | | | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$3,282,767 | \$3,282,767 | _ | |

Allocation of Expenses

Company: Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Utilities, Inc. of Florida; Pinellas County

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

Florida Public Service Commission

Schedule B-12 Page 4 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

| | | | tion Percentages | | | | Amounts Allocated | th Ending April 30, 2011 | | |
|----------------------------|--|-----------------|------------------|---------|-----------------------|-----------------|-------------------|--------------------------|---------|-----|
| G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.0 |
| No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Se |
| Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 255,534 | \$255,950 | 417 | |
| 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$113 | 70,980 | \$71,093 | 113 | |
| 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 419 | Interest and Dividend Incom | 0.00% | 100.00% | 100,00% | ERC | \$0 | (3) | (\$3) | • | |
| 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 427 | Interest Expense | 0.16% | 99.84% | 100,00% | ERC | (\$3) | (1,757) | (\$1,760) | (3) | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$823 | 414,288 | \$415,112 | 823 | |
| 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$401 | 251,282 | \$251,684 | 401 | |
| 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$121 | 75,765 | \$75,886 | 121 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$47 | 29,330 | \$29,376 | 47 | |
| 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$16 | 10,250 | \$10,267 | 16 | |
| 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$270 | 166,639 | \$166,909 | 270 | |
| 641/741 | Rental of Building/Real Property | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$0 | 230 | \$231 | 0 | |
| 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$292 | 182,597 | \$182,889 | 292 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$5 | 3,310 | \$3,315 | 5 | |
| 675/775 | Miscellaneous Expenses | 0.16% | 99.84% | 100.00% | ERC | \$203 | 124,649 | \$124,852 | 203 | |
| | | | | | | \$2,707 | \$1,583,094 | \$1,585,800 | 2,707 | |
| Water Service Corp. Alloca | ted RVP Evnence: | | | | | | | | | |
| | | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$90 | 32,533 | \$32,623 | 90 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| . 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 650/750 | Transportation Expenses | 0.27% | 99.73% | 100.00% | ERC | \$1 | 335 | \$336 | 1 | |
| 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | | | \$0 | | |
| Water Service Corp. Alloca | ted Regional Expenses | | | | | \$ 91 | \$ 32,868 | \$ 32,959 | 91 | |
| 601/603/701/703 | Salaries | 0.46% | 99.54% | 100,00% | ERC | \$48 | 10,367 | \$10,416 | 48 | |
| 604/704 | Employee Benefits | 0.47% | 99.53% | 100,00% | ERC | \$1 | 190 | \$191 | ĩ | |
| 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 620/720 | Materials and Supplies | 0.00% | 0,00% | 0.00% | ERC | \$0 | _ | \$0 | | |
| 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | _ | |
| 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100,00% | ERC | (\$34) | (7,266) | (\$7,300) | (34) | |
| | • | | | | | \$ 15 | \$ 3,291 | \$ 3,307 | 15 | |
| Water Service Corp. Alloca | ted State Expenses | | | | | | | | | |
| 403 | Depreciation Expenses | 0.84% | 99.16% | 100,00% | ERC | \$159 | \$18,749 | \$18,908 | 159 | |
| 408 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | \$133 | \$18,885 | \$19.018 | 133 | |
| 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| 601/603/701/703 | Salaries | 0.70% | 99.30% | 100.00% | ERC | \$4 | \$557 | \$561 | 4 | |
| 604/704 | Employee Benefits | 0.70% | 99.30% | 100.00% | ERC | \$1 | \$124 | \$125 | i | |
| 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | : | |
| 620/720 | Materials and Supplies | 0.70% | 99.30% | 100.00% | ERC | \$3 | \$379 | \$382 | 3 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 633/733 | Contractual Services - Lega | 0,00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 642/742 | Rental of Equipment | 0.70% | 99.30% | 100.00% | ERC | \$3 | \$472 | \$475 | 3 | |
| 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$271 | \$38,455 | \$38,726 | 271 | |
| 666/766 | Regulatory Commission Exp - Amon | 0.70% | 99.30% | 100.00% | ERC | \$8 | \$1,066 | \$1,074 | 8 | |
| 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 675/775 | Miscellaneous Expenses | 0.70% | 99.30% | 100.00% | ERC | \$91 | \$12,946 | \$13,037 | 91 | |
| | • | | | | | \$ 672 | \$ 91,634 | \$92,306 | 672 | |
| Water Service Corp. Alloca | ted UI Expense: | | | | | | | _ | | |
| | | 0.00% | 0.00% | 0.00% | Unaffocated Rate Base | \$0 \$ | \$0 | \$0 \$0 | | |
| 427 | Interest Expense | | | | | | | | | |

(4)

(5)

(6)

(7)

Allocation of Expenses

Company: Docket No.: Utilities, Inc. of Florida; Pinellas County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

(1)

Florida Public Service Commission

Schedule B-12 Page 5 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

(7)

| | | | | | | | Historical Mo | nth Ending May 31, 2011 | | |
|----------------------------|---|-------------------------------|-----------------------|----------|-------------------------|-------------------------------|-------------------------|------------------------------|------------------|---------|
| | _ | | ation Percentages | | | | Amounts Allocated | | | |
| G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Acct. No. | Description | of Florida Pinellas County | Companies/ Systems | Total | of Allocation Method | of Florida Pinellas County | Companies/ Systems | Total | 100.00% Water | 0. S |
| Water Service Corp. Alloca | | | | | | | | | | _ |
| water Service Corp. Alloca | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 255.867 | \$256.284 | 417 | |
| 408 | Taxes Other than Income | 0.16% | 99.84% | 100,00% | ERC | \$88 | 55,289 | \$55,378 | 88 | |
| 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | 33,203 | \$0 | - | |
| 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | _ | |
| 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 02 | | |
| 427 | Interest Expense | 0.16% | 99.84% | 100,00% | ERC | (\$3) | (1,592) | (\$1,594) | (3) | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$695 | 342,040 | \$342,735 | 695 | |
| 604/704 | Employee Benefits | 0.16% | 99.84% | 100,00% | ERC | \$545 | 341,367 | \$341,912 | 545 | |
| 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$121 | 75,336 | \$75,457 | 121 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100,00% | ERC | (\$0) | (52) | (\$52) | (0) | |
| 633/733 | Contractual Services - Lega. | 0.16% | 99.84% | 100.00% | ERC | 82 | 5,228 | \$5,237 | 8 | |
| 636/736 | Contractual Services - Other | 0.17% | 99.83% | 100.00% | ERC | \$332 | 193,874 | \$194,206 | 332 | |
| 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100,00% | ERC | \$8 | 4,992 | \$5,000 | 8 | |
| 650/750 | Transportation Expenses | 0.16% | 99.84% | 100,00% | ERC | \$0 | 113 | \$113 | ō | |
| 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$33 7 | 211,141 | \$211,478 | 337 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | , | \$0 | | |
| 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100,00% | ERC | \$3 | 2,104 | \$2,108 | 3 | |
| 675/775 | Miscellaneous Expenses | 0.17% | 99.83% | 100.00% | ERC | \$256 | 152,786 | \$153,042 | 256 | |
| | · · · · · · · · · · · · · · · · · · · | | | | | \$2,808 | \$1,638,495 | \$1,641,303 | 2,808 | |
| | | | | | | \$2,000 | 41,050,175 | 31,041,505 | 2,500 | |
| Water Service Corp. Alloca | sted RVP Expense: | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.28% | 99.72% | 100,00% | ERC | 082 | 29,042 | \$29,122 | 80 | |
| 604/704 | Employee Benefits | 0.28% | 99.72% | 100.00% | ERC | \$1 | 394 | \$395 | | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | 3,74 | .02 | • | |
| 650/750 | Transportation Expenses | 0.28% | 99.72% | 100,00% | ERC | \$0 | 104 | \$104 | | |
| 675/775 | Miscellaneous Expenses | 0.27% | 99.73% | 100,00% | ERC | \$3 | 1,247 | \$1,250 | 2 | |
| | Antoversal Emperior | 0.2770 | 22.7374 | 100,0070 | LIC | \$ 85 | \$ 30,787 | \$ 30,872 | 85 | |
| Water Service Corp. Alloca | ted Regional Expenses | | | | | *** | 30,787 | 3 30,872 | - 63 | |
| 601/602/701/702 | C-ti | 0.4/1/ | 00.644 | | 77.0 | -/- | | | | |
| 601/603/701/703 | Salaries | 0.46% | 99.54% | 100,00% | ERC | \$48 | 10,367 | \$10,416 | 48 | |
| 604/704 | Employee Benefits | 0,00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| 618/718 | Chemicals | 0,00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$ (\$102) \$ (54) | (21,879) \$ (11,512) | \$ (\$21,981) \$ (11,565) | (102) | |
| Water Service Corp. Alloca | ited State Expenses | | | | | 3 (34) | 3 (11,512) | 3 (11,363) | (54) | _ |
| 403 | Deii F | 0.010/ | 00.100/ | 100 000/ | *** | | | | | |
| 403 408 | Depreciation Expenses Taxes Other than Income | 0.81% 0.70% | 99,19% | 100,00% | ERC | \$204 | \$25,171 | \$25,375 | 204 | |
| 408 | Taxes Other than Income Taxes Other than Income | | 99.30% | 100.00% | ERC | \$137 | \$19,487 | \$19,624 | 137 | |
| 601/603/701/703 | | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 604/704 | Employee Benefits | 0.70% | 99.30% | 100.00% | ERC | \$4 *** | \$525 | \$529 | 4 | |
| 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 620/720 | Materials and Supplies | 0.77% | 99.23% | 100.00% | ERC | \$8 | \$1,026 | \$1,034 | 8 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 636/736 642/742 | Contractual Services - Other | 0.70% | 99.30% | 100.00% | ERC | . \$2 | \$229 | \$230 | 2 | |
| | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$325 | \$46,220 | \$46,546 | 325 | |
| 666/766 | Regulatory Commission Exp - Amon | 0.70% | 99.30% | 100.00% | ERC | \$8 | \$1,066 | \$1,074 | 8 | |
| 667/767 | Reg. Commission Exp Other | 0.70% | 99.30% | 100.00% | ERC | \$2 | \$282 | \$284 | 2 | |
| 675/775 | Miscellaneous Expenses | 0.70% | 99.30% | 100.00% | ERC | \$73 \$ 762 | \$10,360 \$ 104,366 | \$10,433 | 73 | |
| | | | | | | 762 | \$ 104,366 | \$105,128 | 762 | |
| Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | | |
| | | | | | | | | \$0 | | |

(3)

(4)

(5)

Florida Public Service Commission

Utilities, Inc. of Florida

Schedule B-12 Page 6 of 13

Prenarer: Erin Aquilino

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pinellas County Docket No :

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

64

Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation

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

Pinellas County percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewe Allocation Percentage (3) (4) (5) (6) (7) (8) Historical Month Ending June 30, 2011 Amounts Allocated Allocation Percentages G/I. Utilities Inc. Other Description Utilities, Inc. Other 0.00% of Florida 100.00% Line Acct. of Florida Companies/ of Allocation Companies/ No. Nο Description Pinellas County Systems Tota! Method Pinellas County Systems Total Water Sewer Water Service Corp. Allocated Expenses 0.16% 99.84% 100.00% ERC \$415 255,570 \$255.985 415 403 Depreciation Expense 408 Taxes Other than Income 99.84% 100.00% ERC \$91 56.913 \$57,004 0.16% 91 Def Income Taxes - Federa 0.00% 0.00% \$0 4101 0.00% FRC \$0 410 11 Def Income Taxes - State 0.00% 0.00% 0.00% ERC \$0 02 100 00% 419 Interest and Dividend Income 0.00% 100 00% FRC \$0 **(I)** (\$1) 420 Allowance for Funds Used During Construction 0.00% 0.00% 0.00% FRC \$0 02 104.79% 100,00% \$134 (2.941)(\$2,807) 134 427 Interest Expense -4.79% ERC 601/603/701/703 100.00% \$355,906 0.20% 99.80% ERC \$715 355,191 715 Salaries 10 604/704 Employee Benefits 0.16% 99.84% 100.00% ERC \$532 334.531 \$335,063 532 Materials and Supplies 100.00% 620/720 99.84% ERC \$96 \$60,216 11 0.16% 60.120 96 \$0 631/731 0.00% 0.00% ERC 12 Contractual Services - Engineering 0.00% \$0 13 632/732 Contractual Services - Accounting 0.16% 99.84% 100.00% ERC \$53 33,124 \$33,176 53 \$7 633/733 Contractual Services - Legal 0.16% 99.84% 100.00% ERC 4,158 \$4,165 15 Contractual Services - Other 0.17% 99.83% 100.00% ERC \$232 136,353 \$136,585 232 Rental of Building/Real Property 100.00% 641/741 0.16% 99.84% ERC \$4 2,496 \$2,500 17 650/750 99.84% 100.00% ERC \$56 Transportation Expenses 0.16% 18 659/759 Other Insurance 0.16% 99.84% 100.00% ERC \$306 192,275 \$192,581 306 19 667/767 Regulatory Commission Expenses - Other 0.16% 99.84% 100.00% ERC \$1 \$571 670/770 Bad Debt Expense 99.84% 100.00% 3,626 \$3,632 21 675/775 Miscellaneous Expenses 0.16% 99.84% 100.00% ERC \$273 171,765 \$172,038 273 22 \$2,865 \$1,603,806 \$1,606,670 2,865 23 24 Water Service Corp. Allocated RVP Expense: 25 26 601/603/701/703 Salaries 0.27% 99.73% 100.00% ERC \$73 26,718 \$26,791 73 27 0.00% 0.00% 604/704 Employee Benefits 0.00% ERC \$0 \$0 620/720 Materials and Supplies 0.00% 0.00% ERC 28 0.00% 29 650/750 Transportation Expenses 0.29% 99.71% 100.00% ERC \$0 55 \$55 30 675/775 Miscellaneous Expenses 100.00% ERC 0.28% 99.72% \$1.043 31 27,812 27 889 76 37 Water Service Corp. Allocated Regional Expenses 33 601/603/701/703 0.46% 99.54% 100.00% ERC \$48 34 Salaries 10,368 \$10,416 48 35 604/704 Employee Benefits 0.00% 0.00% 0.00% FRC \$0 92 36 618/718 Chemicals 0.00% 0.00% 0.00% FRC \$0 20 37 620/720 Materials and Supplies 0.00% 0.00% 0.00% FRC \$0 20 38 650/750 Transportation Expense 0.00% 0.00% 0.00% FRC 60 €0 Miscellaneous Expenses 39 675/775 0.00% 0.00% 0.00% ERC 48 10,368 40 10 416 48 41 Water Service Corp. Allocated State Expenses 42 43 403 Depreciation Expenses 0.80% 99.20% 100.00% ERC \$205 \$25,313 \$25,517 205 Taxes Other than Income 44 408 0.70% 99.30% 100.00% ERC \$138 \$19,725 \$19,863 138 45 414 Taxes Other than Income 0.70% 99 30% 100.00% ERC (\$1) (\$195) (\$196) 601/603/701/703 46 Salaries 0.70% 99.30% 100.00% ERC (\$1) (\$151) (\$152) (1) 47 Employee Benefits 604/704 0.69% 99 31% 100 00% FRC \$0 \$7 \$58 \$58 48 615/715 Purchased Power 1 35% 98 65% 100 00% FRC \$510 \$517 49 620/720 Materials and Supplies 0.66% 99 34% 100 00% FRC (\$9) (\$1,410) (\$1,419) (9) 50 631/731 Contractual Services - Engineering 0.00% 0.00% 0.00% FRC \$0 50 51 633/733 Contractual Services - Lega 0.00% FRC \$0 0.00% 0.00% \$0 \$1 636/736 Contractual Services - Other 100.00% \$114 52 0.69% 99.31% ERC \$115 53 642/742 Rental of Equipment 0.00% 0.00% 0.00% ERC \$0 54 650/750 Transportation Expense 99.30% 100.00% ERC \$270 \$38,520 0.70% \$38,790 270 55 666/766 Regulatory Commission Exp - Amon 99.30% 100.00% ERC \$7 \$1,066 0.70% \$1.074 56 667/767 Reg. Commission Exp. - Other 0.70% 99.30% 100.00% ERC \$12 \$1,702 \$1.714 12 57 Miscellaneous Expenses 0.70% 99.30% 100.00% ERC \$13.538 723 723 98,696 \$99,420 59 60 Water Service Corp. Altocated UI Expenses 61 427 Interest Expense 0.00% 0.00% 0.00% \$3,168,936 62 Unallocated Rate Base \$3,168,936 63 \$ 3,168,936 \$3 168 936



Allocation of Expenses

Company: Docket No.; Utilities, Inc. of Florida; Pinellas County

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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

Florida Public Service Commission

Schedule B-12 Page 7 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

| | | | tion Percentages | | | | Amounts Allocated | nth Ending July 31, 2011 | | |
|-----------------------------------|--|-------------------------------|-----------------------|---------|-------------------------|-------------------------------|-----------------------|--------------------------|------------------|---------|
| G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | _ | |
| Acct. No. | Description | of Florida Pinellas County | Companies/ Systems | Total | of Allocation Method | of Florida Pinellas County | Companies/ Systems | Total | 100.00% Water | 0. S |
| | | | | | | | | | | |
| Water Service Corp. Alloca 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 256,954 | \$257,371 | 417 | |
| 408 | Taxes Other than Income | 0.16% | 99.84% | 100,00% | ERC | \$90 | 56,299 | \$56,389 | 90 | |
| 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| 427 | Interest Expense | 0.16% | 99.84% | 100.00% | ERC | (\$5) | (3,167) | (\$3,172) | (5) | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$709 | 357,069 | \$357,778 | 709 | |
| 604/704 | Employee Benefits | 0.16% | 99.84% | 100,00% | ERC | \$586 | 365,631 | \$366,216 | 586 | |
| 620/720 | Materials and Supplies | 0.16% | 99,84% | 100.00% | ERC | \$137 | 85,192 | \$85,329 | 137 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$47 | 29,330 | \$29,376 | 47 | |
| 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$10 | 6,475 | \$6,485 | 10 | |
| 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$321 | 200,741 | \$201,062 | 321 | |
| 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$4 | 2,496 | \$2,500 | 4 | |
| 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$0 | 169 | \$169 | 0 | |
| 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$294 | 185,059 | \$185,353 | 294 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.16% | 99.84% | 100.00% | ERC | \$0 | 110 | \$111 | 0 | |
| 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100,00% | ERC | \$1 | 773 | \$774 | 1 | |
| 675/775 | Miscellaneous Expenses | 0.17% | 99.83% | 100.00% | ERC | \$109 | 64,492 | \$64,601 | 109 | |
| | • | | | | | \$2,721 | \$1,607,622 | \$1,610,343 | 2,721 | |
| | | | | | | | | | | |
| Water Service Corp. Alloca | ated RVP Expense: | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$73 | 26,718 | \$26,791 | 73 | |
| 604/704 | Employee Benefits | 0.27% | 99.73% | 100.00% | ERC | \$28 | 10,074 | \$10,102 | 28 | |
| 620/720 | Materials and Supplies | 0,27% | 99,73% | 100.00% | ERC | \$1 | 202 | \$202 | i | |
| 650/750 | Transportation Expenses | 0.29% | 99.71% | 100,00% | ERC | \$0 | 52 | \$52 | Ō | |
| 675/775 | Miscellaneous Expenses | 0.27% | 99.73% | 100.00% | ERC | \$2 | 868 | \$870 | 2 | |
| Water Service Corp. Alloca | nted Regional Expenses | | | | | \$ 104 | \$ 37,913 | \$ 38,017 | 104 | = |
| 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$48 | 10,368 | \$10,416 | 48 | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | _ | |
| 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | | |
| 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$23 | 4,977 | \$5,000 | 23 | |
| | • | | | | | \$ 71 | \$ 15,344 | \$ 15,416 | 71 | |
| Water Service Corp. Alloca | ated State Expenses | | | | | | | | | |
| 403 | Depreciation Expenses | 0.78% | 99.22% | 100.00% | ERC | \$260 | \$33,119 | \$33,379 | 260 | |
| 408 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | \$135 | \$19,252 | \$19,387 | 135 | |
| 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | 20 | \$0 | \$0 | - | |
| 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 620/720 | Materials and Supplies | 0.70% | 99.30% | 100.00% | ERC | \$4 | \$515 | \$519 | 4 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 636/736 | Contractual Services - Other | 0.70% | 99.30% | 100.00% | ERC | \$10 | \$1,365 | \$1,375 | 10 | |
| 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$247 | \$35,202 | \$35,449 | 247 | |
| 666/766 | Regulatory Commission Exp - Amon | 0.70% | 99.30% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 675/775 | Miscellaneous Expenses | 0.70% | 99.30% | 100.00% | ERC | \$45 | \$6,342 | \$6,386 | 45 | |
| | | | | | | \$ 707 | \$ 96,861 | \$97,569 | 707 | |
| | ated III Expense | | | | | | | | | |
| Water Service Corp. Alloca | THE OT LINES THE | | | | | | | | | |
| Water Service Corp. Alloca | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | <u>\$0</u> | \$0 | _ | |

(4)

(3)

(5)

(6)

(7)

Florida Public Service Commission

Allocation of Expenses

Company: Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Utilities, Inc. of Florida; Pinellas County

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 sew

(1)

Schedule B-12 Page 8 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

(7)

| | | | | | | | | Historical Mont | h Ending August 31, 201 | ı | |
|----------|-----------------------------------|--|-------------------------------|-----------------------|--------------------|-------------------------|-------------------------------|-----------------------|-------------------------|------------------|-----------|
| | | | Alloca | tion Percentages | | | | Amounts Allocated | | · | |
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | · | | |
| 16). | Acct. No. | Description | of Florida Pinellas County | Companies/ Systems | Total | of Allocation Method | of Florida Pinellas County | Companies/ Systems | Total | 100.00% Water | 0.0 Sc |
| _ | | | | | | | | | | | |
| | Water Service Corp. Alloca 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$420 | 257,012 | \$257,431 | 420 | |
| | 408 | Taxes Other than Income | 0.16% | 99,84% | 100.00% | ERC | \$91 | 57,131 | \$57,222 | 91 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 427 | Interest Expense | 0.16% | 99.84% | 100,00% | ERC | (\$6) | (4,053) | (\$4,059) | (6) | |
| | 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$801 | 407,598 | \$408,399 | 801 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$892 | 557,907 | \$558,799 | 892 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$107 | 66,519 | \$66,626 | 107 | |
| | 631/731 632/732 | Contractual Services - Engineering | 0.16% | 99.84% | 100,00% 100,00% | ERC ERC | \$1 | 819 | \$820 | 1 | |
| | 633/733 | Contractual Services - Accounting Contractual Services - Lega | 0.16% 0.16% | 99.84% | 100.00% | ERC | \$64 \$11 | 40,112 | \$40,176 | 64 | |
| | 636/736 | Contractual Services - Lega Contractual Services - Other | 0.17% | 99.84% 99.83% | 100.00% | ERC | \$275 | 7,186 165,318 | \$7,197 \$165,594 | 11 275 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$273 \$4 | 2,489 | \$165,594 \$2,493 | 4 | |
| | 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | 54 \$4 | 2,489 | \$2,493 \$2,388 | 4 | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$4 \$307 | 2,384 192,028 | \$2,388 \$192,335 | 307 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.16% | 99.84% | 100.00% | ERC | \$30/ (\$1) | (766) | \$194,333 (\$767) | (1) | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$1 | 468 | \$469 | (1) | |
| | 675/775 | Miscellaneous Expenses | 0.16% | 99.84% | 100.00% | ERC | \$233 | 143,814 | \$144,047 | 233 | |
| | 0.2 | · · · · · · · · · · · · · · · · · · · | 5.1076 | 33.0474 | 100.0076 | Lite | \$3,203 | \$1,895,966 | \$1,899,169 | 3,203 | |
| | | | | | | | | 01,035,500 | \$1,055,105 | | |
| | Water Service Corp. Alloca | ted RVP Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$73 | 26,718 | \$26,791 | 73 | |
| | 604/704 | Employee Benefits | 0.27% | 99.73% | 100.00% | ERC | \$3 | 1,024 | \$1,027 | 3 | |
| | 620/720 | Materials and Supplies | 0.27% | 99.73% | 100.00% | ERC | \$0 | 74 | \$74 | Ō | |
| | 650/750 | Transportation Expenses | 0.28% | 99.72% | 100.00% | ERC | \$0 | 47 | \$47 | Ó | |
| | 675/775 | Miscellaneous Expenses | 0.27% | 99.73% | 100.00% | ERC | \$1 | 472 | \$474 | 1 | |
| | W-1 C C All | - 1 B - 1 - 1 B | | | | | \$ 78 | \$ 28,334 | \$ 28,412 | 78 | |
| | Water Service Corp. Alloca | ico Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$48 | 10,368 | \$10,416 | 48 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 620/720 | Materials and Supplies | 0.46% | 99.54% | 100.00% | ERC | \$1 | 133 | \$134 | ı | |
| | 650/750 | Transportation Expense | 0.46% | 99.54% | 100.00% | ERC | \$12 | 2,574 | \$2,586 | 12 | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$65 | 13,945 | \$14,010 | 65 | |
| | | | | | | | \$ 126 | \$ 27,019 | \$ 27,145 | 126 | |
| | Water Service Corp. Alloca | ited State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.80% | 99.20% | 100.00% | ERC | \$210 | \$25,984 | \$26,194 | 210 | |
| | 408 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | \$140 | \$19,891 | \$20,031 | 140 | |
| | 414 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | (\$41) | (\$5,909) | (\$5,950) | (41) | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 604/704 | Employee Benefits | 0.69% | 99.31% | 100.00% | ERC | \$0 | \$56 | \$56 | 0 | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 620/720 | Materials and Supplies | 0.87% | 99.13% | 100.00% | ERC | \$4 | \$426 | \$430 | 4 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.70% | 99.30% | 100.00% | ERC | \$23 | \$3,262 | \$3,285 | 23 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 650/750 | Transportation Expense | 0.70% | 99.30% | 100.00% | ERC | \$299 | \$42,598 | \$42,897 | 299 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.70% | 99.30% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.70% | 99.30% | 100.00% | ERC | \$1 | \$83 | \$84 | 1 | |
| | 675/775 | Miscellaneous Expenses | 0.70% | 99.30% | 100.00% | ERC | \$55 \$ 697 | \$7,834 \$ 95,292 | \$7,889 \$95,989 | 55 697 | |
| | | | | | | | - 037 | 75,252 | \$73,737 | 0,7 | |
| | Water Service Corp. Alloca | ited UI Expense: | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$ 0 | \$0 | \$0 | | |
| | | | | | | | | \$ - | \$0 | | |

(3)

(4)

(5)

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pinellas County Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

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 sew

Schedule B-12 Page 9 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

| | | | | tion Percentages | | | | Amounts Allocated | nding September 30, 20 | | |
|---|----------------------------|--|-----------------|------------------|---------|-----------------------|-----------------|----------------------|------------------------|---------|----------|
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100,00% | 0 |
| _ | No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | <u>s</u> |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$416 | 255,562 | \$255,978 | 416 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100,00% | ERC | \$88 | 55,372 | \$55,461 | 88 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.20% | 99.80% | 100.00% | ERC | (\$0) | (10) | (\$10) | (0) | |
| | 427 | Interest Expense | -4.17% | 104.17% | 100,00% | ERC | \$133 | (3,330) | (\$3,197) | 133 | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$788 | 405,348 | \$406,136 | 788 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$1,024 | 642,836 | \$643,860 | 1,024 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$110 | 68,450 | \$68,560 | 110 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$ 64 | 40,113 | \$40,176 | 64 | |
| | 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$11 | 6,811 | \$6,822 | 11 | |
| | 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$236 | 145,968 | \$146,203 | 236 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$4 | 2,489 | \$2,493 | 4 | |
| | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$285 | 178,975 | \$179,260 | 285 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.16% | 99.84% | 100.00% | ERC | \$2 | 1,367 | \$1,370 | 2 | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$1 | 451 | \$451 | 1 | |
| | 675/775 | Miscellaneous Expenses | 0.17% | 99.83% | 100.00% | ERC | \$254 | 148,457 | \$148,711 | 254 | |
| | | • | | | | | \$3,415 | \$1,948,861 | \$1,952,275 | 3,415 | |
| | Water Camilia Com. Allena | ALL DAVID COMMON | | | | | | | | | |
| | Water Service Corp. Alloca | ied KVP expense: | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$73 | 26,718 | \$26,791 | 73 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | SO | · • | \$0 | _ | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 650/750 | Transportation Expenses | 0.27% | 99.73% | 100.00% | ERC | \$0 | 44 | \$44 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.27% | 99,73% | 100.00% | ERC | \$9 | 3.199 | \$3,208 | 9 | |
| | | | | | | | \$ 82 | \$ 29,961 | \$ 30,043 | 82 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$48 | 10,368 | \$10,416 | 48 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | 10,306 | \$0 | 40 | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | • | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$0 \$41 | 8.959 | \$9,000 | 41 | |
| | 6/3///3 | Miscenanicous Expenses | 0.4076 | 99,3476 | 100.00% | ERC | \$ 89 | \$ 19,326 | \$ 19,416 | 89 | _ |
| | Water Service Corp. Alloca | ted State Expenses | | | | | <u> </u> | 17,520 | 12,110 | | |
| | 403 | Depreciation Expenses | 0.81% | 99.19% | 100.00% | ERC | \$194 | \$23,814 | \$24,008 | 194 | |
| | 408 | Taxes Other than Income | 0.69% | 99.19% | 100.00% | ERC | \$194 \$135 | \$23,814 \$19.360 | \$24,008 \$19,495 | 135 | |
| | 408 414 | Taxes Other than Income | 0.09% | 99.31% 0.00% | 0.00% | ERC | \$135 \$0 | \$19,360 \$0 | \$19,495 \$0 | 130 | |
| | 601/603/701/703 | Taxes Other than Income Salaries | 0.00% | 0.00% 99.31% | 100,00% | ERC ERC | | | | • | |
| | | | | | | | (\$8) | (\$1,186) | (\$1,194) | (8) | |
| | 604/704 | Employee Benefits | 0.69% | 99.31% | 100.00% | ERC | \$1 \$0 | \$129 | \$130 | 1 | |
| | 615/715 | Purchased Power | 0.00% | 0,00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.69% | 99.31% | 100.00% | ERC | \$4 \$2 | \$536 | \$539 | 4 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 636/736 | Contractual Services - Other | 0.67% | 99.33% | 100,00% | ERC | (\$0) | (\$13) | (\$13) | (0) | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 650/750 | Transportation Expense | 0.69% | 99.31% | 100.00% | ERC | \$230 | \$32,962 | \$33,193 | 230 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.69% | 99.31% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 675/775 | Miscellaneous Expenses | 0.69% | 99.31% | 100.00% | ERC | \$46 \$ 609 | \$6,633 | \$6,679 | 609 | |
| | | | | | | | 3 609 | \$ 83,301 | \$83,910 | 609 | |
| | Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unaflocated Rate Base | \$0 | \$3,218,897 | \$3,218,897 | - | |
| | 741 | | | | | | | | | | |

(4)

(5)

(6)

(7)



Allocation of Expenses

Company: Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Utilities, Inc. of Florida; Pinellas County

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

Schedule B-12

Page 10 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage (8)

(7)

| | | | Alloca | tion Percentages | | | | Amounts Allocated | h Ending October 31, 201 | | |
|---|----------------------------|--|-----------------|------------------|---------|-----------------------|-----------------|-------------------|--------------------------|------------|-----|
| | G/L | _ | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| • | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0.0 |
| | No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Se |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 256,414 | \$256,831 | 417 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$23 | 14,665 | \$14,688 | 23 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | • | |
| | 420 | Allowance for Funds Used During Construction | 0.20% | 99.80% | 100.00% | ERC | (\$0) | (10) | (\$10) | (0) | |
| | 427 | Interest Expense | 0.16% | 99.84% | 100.00% | ERC | (\$2) | (1,448) | (\$1,450) | (2) | |
| | 601/603/701/703 | Salaries | 0.19% | 99.81% | 100.00% | ERC | \$786 | 404,553 | \$405,339 | 786 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$501 | 311,534 | \$312,035 | 501 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$102 | 63,983 | \$64,085 | 102 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0,00% | ERC | \$0 | • | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$64 | 40,113 | \$40,176 | 64 | |
| | 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$21 | 13,152 | \$13,173 | 21 | |
| | 636/736 | Contractual Services - Other | 0.17% | 99.83% | 100.00% | ERC | \$271 | 163,623 | \$163,894 | 271 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100,00% | ERC | \$4 | 2,489 | \$2,493 | 4 | |
| | 650/750 | Transportation Expenses | 0.15% | 99.85% | 100.00% | ERC | \$0 | 26 | \$26 | 0 | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$324 | 203,131 | \$203,454 | 324 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | • | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$6 | 3,740 | \$3,746 | 6 | |
| | 675/775 | Miscellaneous Expenses | 0.16% | 99.84% | 100.00% | ERC | \$225 | 138,337 | \$138,562 | 225 | |
| | | | | | | | \$2,742 | \$1,614,302 | \$1,617,044 | 2,742 | |
| | Water Service Corp. Alloca | AL J DVB Evenese | | | | | | | | | |
| | Water Service Corp. Attocs | HEG KYT EADERSE | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$73 | 26,718 | \$26,791 | 7 3 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 650/750 | Transportation Expenses | 0.26% | 99.74% | 100,00% | ERC | \$0 | 54 | \$54 | 0 | |
| | 675/775 | Miscellaneous Expenses | 0.27% | 99.73% | 100.00% | ERC | \$5 | 1,778 | \$1,783 | 5 | |
| | Water Service Corp. Alloca | ated Regional Expenses | | | | | \$ 78 | \$ 28,550 | \$ 28,628 | 78 | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100,00% | ERC | \$48 | 10,368 | \$10,416 | 48 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | _ | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | _ | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 | Transportation Expense | 0.46% | 99,54% | 100.00% | ERC | (\$11) | (2,424) | (\$2,436) | (11) | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | (\$152) | (32,848) | (\$33,000) | (152) | |
| | | • | | | | | \$ (115) | \$ (24,905) | \$ (25,020) | (115) | |
| | Water Service Corp. Alloca | ited State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.80% | 99.20% | 100.00% | ERC | \$194 | \$23,915 | \$24,109 | 194 | |
| | 408 | Taxes Other than Income | 0.69% | 99.31% | 100,00% | ERC | \$174 | \$24,921 | \$25,095 | 174 | |
| | 414 | Taxes Other than Income | 0.69% | 99.31% | 100,00% | ERC | (\$28) | (\$3,972) | (\$4,000) | (28) | |
| | 601/603/701/703 | Salaries | 0.69% | 99.31% | 100.00% | ERC | (\$23) | (\$3,344) | (\$3,367) | (23) | |
| | 604/704 | Employee Benefits | 0.69% | 99.31% | 100,00% | ERC | \$2 | \$298 | \$300 | 2 | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 620/720 | Materials and Supplies | 0.69% | 99.31% | 100.00% | ERC | \$4 | \$510 | \$513 | 4 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 633/733 | Contractual Services - Lega. | 0.69% | 99.31% | 100.00% | ERC | \$40 | \$5,748 | \$5,789 | 40 | |
| | 636/736 | Contractual Services - Other | 0.69% | 99.31% | 100.00% | ERC | (\$5) | (\$661) | (\$666) | (5) | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 650/750 | Transportation Expense | 0.69% | 99,31% | 100.00% | ERC | \$266 | \$38,130 | \$38,395 | 266 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.69% | 99.31% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.69% | 99.31% | 100.00% | ERC | \$3 | \$407 | \$410 | 3 | |
| | 675/775 | Miscellaneous Expenses | 0.69% | 99.31% | 100.00% | ERC | \$77 | \$11,087 | \$11,164 | 77 | |
| | | • | | | | | \$ 711 | \$ 98,104 | \$98,815 | 711 | |
| | Water Service Corp. Alloca | ted III Evnence | | | | | | | | | |
| | | ned OT Expense | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | <u>\$0</u> | | |
| | | | | | | | | | | | |

(4)

(5)

Florida Public Service Commission

Allocation of Expenses

Company: Docket No.: Utilities, Inc. of Florida; Pinellas County

Schedule Year Ended: December 31, 201) Interim [] Final [x]

Historical [x] Projected []

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

Schedule B-12 Page 11 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinclias County Allocation Percentage

| · <u>y</u> | G/L Acct. No. Water Service Corp. Allocs 403 408 | Description | Utilities, Inc. of Florida Pinellas County | Other Companies/ | | Description of Allocation | Utilities, Inc. of Florida | Other Companies/ | | 100.00% | 0.0 |
|------------|---|--|--|---------------------|----------|---------------------------|-------------------------------|---------------------|----------------------|----------|-----|
| | No. Water Service Corp. Alloca 403 | Description | | | | | OI FIORION | | | | |
| 3 | 403 | | Finelias County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Si |
| • | 403 | ited Expenses | | | | | 1 | | | | |
| | 100 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$417 | 256,015 | \$256,432 | 417 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100,00% | ERC | \$6 | 3,550 | \$3,556 | 6 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | 3,330 | \$3,550 \$0 | - | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0,00% | 0.00% | ERC | \$0 | _ | \$0 | _ | |
| | 419 | Interest and Dividend Income | 0,00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 420 | Allowance for Funds Used During Construction | 0.15% | 99.85% | 100.00% | ERC | (\$0) | (26) | (\$26) | (0) | |
| | 427 | Interest Expense | 0.16% | 99.84% | 100.00% | ERC | (\$4) | (2,304) | (\$2,308) | (4) | |
| | 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$795 | 406,637 | \$407,432 | 795 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$508 | 318,893 | \$319,401 | 508 | |
| | 620/720 | Materials and Supplies | 0.16% | 99,84% | 100.00% | ERC | \$117 | 72,724 | \$72,841 | 117 | |
| | 631/731 | Contractual Services - Engineering | 0.16% | 99.84% | 100.00% | ERC | (\$1) | (819) | \$72,841 (\$820) | | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$71 | 44,482 | \$44,553 | (1) | |
| | 633/733 | Contractual Services - Lega | 0.16% | 99.84% | 100.00% | ERC | \$10 | 6,548 | \$44,333 \$6,558 | 71 10 | |
| | 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$247 | 155,071 | \$6,558 \$155,318 | 247 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$247 \$4 | 2,489 | \$133,318 | 247 | |
| | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | 2,469 | \$2,493 \$0 | 4 | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100,00% | ERC | | 172.524 | | | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$275 \$0 | 172,534 | \$172,809 | 275 | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | | | \$0 | : | |
| | 675/775 | Miscellaneous Expenses | 0.17% | | | | \$4 | 2,768 | \$2,772 | 4 | |
| | 0/3///3 | Witscenaneous Expenses | 0.1776 | 99.83% | 100.00% | ERC | \$225 | 135,966 | \$136,191 | 225 | |
| | | | | | | | \$2,675 | \$1,574,527 | \$1,577,202 | 2,675 | |
| | | | | | | | | | | | |
| У | Water Service Corp. Alloca | ited KVP Expense: | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100,00% | ERC | \$7 3 | 26,718 | \$26,791 | 73 | |
| | 604/704 | Employee Benefits | 0.27% | 99.73% | 100.00% | ERC | \$1 | 351 | \$352 | /3 1 | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | 331 | | | |
| | 650/750 | Transportation Expenses | 0.26% | 99.74% | 100.00% | ERC | | | \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 0.27% | 99.73% | 100.00% | ERC | \$0 | 47 | \$47 | 0 | |
| | 4137773 | Witaccinations Expenses | 0.2776 | 77.1376 | 100,0076 | ERC | \$1 | 333 | \$334 | <u>-</u> | |
| 1 | Water Service Corp. Alloca | ted Regional Evnences | | | | | \$ 75 | \$ 27,449 | \$ 27,524 | 75 | |
| y | THE DESTRUCTION COSTS. PRINCE | nee regional property | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | ••• | | | | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | | \$48 | 10,368 | \$10,416 | 48 | |
| | 618/718 | Chemicals | 0.00% | | | ERC | \$0 | - | \$0 | - | |
| | 620/720 | Materials and Supplies | | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | | | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 650/750 675/775 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 0/3///3 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$257 | 55,743 | \$56,000 | 257 | |
| | W Ct C 411 | . 10 P | | | | | \$ 305 | \$ 66,110 | \$ 66,416 | 305 | |
| y | Water Service Corp. Alloca | ted State Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.78% | 99.22% | 100.00% | ERC | \$245 | \$31,291 | \$31,536 | 245 | |
| | 408 | Taxes Other than Income | 0.69% | 99.31% | 100.00% | ERC | \$192 | \$27,551 | \$27,743 | 192 | |
| | 414 | Taxes Other than Income | 0.69% | 99.31% | 100.00% | ERC | (\$110) | (\$15,790) | (\$15,900) | (110) | |
| | 601/603/701/703 | Salaries | 0.69% | 99.31% | 100.00% | ERC | (\$4) | (\$605) | (\$609) | (4) | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 615/715 | Purchased Power | 1.35% | 98.65% | 100.00% | ERC | (\$6) | (\$431) | (\$437) | (6) | |
| | 620/720 | Materials and Supplies | 0.80% | 99.20% | 100.00% | ERC | \$2 | \$239 | \$241 | 2 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 633/733 | Contractual Services - Lega. | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 636/736 | Contractual Services - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 650/750 | Transportation Expense | 0.69% | 99.31% | 100.00% | ERC | \$242 | \$34,665 | \$34,907 | 242 | |
| | 666/766 | Regulatory Commission Exp - Amor | 0.69% | 99,31% | 100,00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 0.69% | 99.31% | 100,00% | ERC | \$60 | \$8,675 | \$8,736 | 60 | |
| | | • | | | | | \$ 629 | \$ 86,663 | \$87,292 | 629 | |
| | | | | | | | | | 307,272 | | |
| y | Water Service Corp. Alloca | ted UI Expense: | | | | | | | | | |
| | 427 | Interest Expense | 0.00% | 0.0007 | 0.000/ | 11-11 | | | | | |
| | 421 | interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$ - | | <u> </u> | |

(4)

(5)

(6)

(7)

Allocation of Expenses

Company: Docket No.:

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Utilities, Inc. of Florida; Pinellas County

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

Schedule B-12 Page 12 of 13

Preparer: Erin Aquilinc

Utilities, Inc. of Florida Pinellas County Allocation Percentage

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|---|----------------------------|--|-----------------|------------------|---------|-----------------------|---------------------------------------|---------------------------------------|---|--------------|-----|
| | | | Alloca | tion Percentages | | | · · · · · · · · · · · · · · · · · · · | Historical Month Amounts Allocated | Ending December 31, 201 | 1 | |
| | G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| : | Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100.00% | 0,0 |
| | No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | Se |
| , | Vater Service Corp. Alloca | ted Emerican | | | | | • | | | | |
| 2 | 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$418 | 256,597 | \$257,015 | 418 | |
| | 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$14 | 8,618 | \$8,632 | 14 | |
| | 410.1 | Def Income Taxes - Federa | 0.16% | 99.84% | 100,00% | ERC | \$21 | 12,944 | \$12,964 | 21 | |
| | 410.11 | Def Income Taxes - State | 0.16% | 99.84% | 100.00% | ERC | \$5 | 2,998 | \$3,003 | 5 | |
| | 419 | Interest and Dividend Income | 0,00% | 0.00% | 0.00% | ERC | \$0 | 2,776 | \$0,003 0 2 | , | |
| | 420 | Allowance for Funds Used During Construction | 0.16% | 99.84% | 100.00% | ERC | (\$0) | (43) | (\$43) | (0) | |
| | 427 | | -5,58% | 105.58% | 100.00% | ERC | \$148 | (2,800) | | 148 | |
| | 601/603/701/703 | Interest Expense | | | 100.00% | ERC | | 631,966 | (\$2,652) | | |
| | | Salaries | 0.18% | 99.82% | | | \$1,153 | | \$633,119 | 1,153 | |
| | 604/704 | Employee Benefits | 0.16% | 99.84% | 100.00% | ERC | \$670 | 420,168 | \$420,838 | 670 | |
| | 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$117 | 72,788 | \$72,905 | 117 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$64 | 40,269 | \$40,333 | 64 | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$267 | 165,789 | \$166,056 | 267 | |
| | 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$4 | 2,489 | \$2,493 | 4 | |
| | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | - | |
| | 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$343 | 215,174 | \$215,517 | 343 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100,00% | ERC | \$3 | 1,774 | \$1,777 | 3 | |
| | 675/775 | Miscellaneous Expenses | 0.16% | 99.84% | 100.00% | ERC | \$217 | 132,995 | \$133,212 | 217 | |
| | | • | | | | | \$3,443 | \$1,961,724 | \$1,965,167 | 3,443 | |
| | | | | | | | ~ | | | | |
| , | Water Service Corp. Alloca | sted RVP Expenses | | | | | | | | | |
| - | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$73 | 26,821 | \$26,894 | 73 | |
| | 604/704 | Employee Benefits | 0.27% | 99.73% | 100.00% | ERC | \$9 | 3,350 | \$3,359 | ,, | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | 3,330 | \$0 | , | |
| | 650/750 | | 0.33% | | 100.00% | ERC | | • | | • | |
| | 675/775 | Transportation Expenses | | 99.67% | | | (\$0) | (3) | (\$3) | (0) | |
| | 0/3///3 | Miscellaneous Expenses | 0.27% | 99.73% | 100.00% | ERC | <u></u> | 476 | \$478 | - | |
| | | | | | | | S 84 | \$ 30,644 | \$ 30,727 | 84 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | 4014400 Mai maa | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 0.46% | 99.54% | 100.00% | ERC | \$48 | 10,413 | \$10,461 | . 48 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| | 618/718 | Chemicals | 0.46% | 99.54% | 100.00% | ERC | \$296 | 64,225 | \$64,521 | 296 | |
| | 620/720 | Materials and Supplies | 0.46% | 99.54% | 100.00% | ERC | \$1 | 323 | \$325 | 1 | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100,00% | ERC | (\$247) | (53,579) | (\$53,826) | (247) | |
| | | | | | | | \$ 99 | \$ 21,382 | \$ 21,481 | 99 | |
| , | Water Service Corp. Alloca | ited State Expenses | | | | | | | *************************************** | | |
| - | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 0.78% | 99.22% | 100.00% | ERC | \$251 | \$32,110 | \$32,361 | 251 | |
| | 408 | Taxes Other than Income | 0.69% | 99.31% | 100.00% | ERC | \$220 | \$31,622 | \$31,842 | 220 | |
| | 414 | Taxes Other than Income | 0.69% | 99.31% | 100.00% | ERC | \$107 | \$15,293 | \$15,400 | 107 | |
| | 601/603/701/703 | Salaries | 0.69% | 99.31% | 100.00% | ERC | \$14 | \$1,942 | \$1,955 | 14 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$14 \$0 | \$1,942 \$0 | \$1,953 \$0 | 14 | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | 30 \$0 | 02 02 | \$0 \$0 | - | |
| | 620/720 | | | | 100.00% | | | | | | |
| | | Materials and Supplies | 0.76% | 99.24% | | ERC | \$16 | \$2,038 | \$2,053 | 16 | |
| | 631/731 | Contractual Services - Engineering | 0,69% | 99.31% | 100.00% | ERC | \$6 | \$813 | \$818 | 6 | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 636/736 | Contractual Services - Other | 0.69% | 99.31% | 100.00% | ERC | \$1 | \$114 | \$115 | 1 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 650/750 | Transportation Expense | 0.69% | 99.31% | 100.00% | ERC | \$204 | \$29,274 | \$29,478 | 204 | |
| | 666/766 | Regulatory Commission Exp - Amon | 0.69% | 99.31% | 100.00% | ERC | \$7 | \$1,066 | \$1,074 | 7 | |
| | 667/767 | Reg. Commission Exp Other | 0.69% | 99.31% | 100.00% | ERC | \$6 | \$799 | \$805 | 6 | |
| | 675/775 | Miscellaneous Expenses | 0.69% | 99.31% | 100.00% | ERC | \$94 | \$13,502 | \$13,596 | 94 | |
| | | | | | | | \$ 924 | \$ 128,573 | \$129,497 | 924 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | nted UI Expense: | | | | | | | | | |
| 1 | | | | | | | | | | | |
| 1 | | | | | | | | | | | |
| 2 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$3,218,667 \$ 3,218,667 | \$3,218,667 | | |



Florida Public Service Commission

Schedule B-12

Preparer: Erin Aquilinc

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Utilities, Inc. of Florida Pinellas County

Allocation Percentage

Allocation of Expenses

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.:

Schedule Year Ended: December 31, 201

Interim [] Final [x]

Historical [x] Projected []

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

| | | (1) | (2) | (3) | (4) | (5) | (6) Viotorical Veer Endi | (7) ng December 31, 2011 | (8) | |
|---|---|---|--|---|---|--|--|---|--|---|
| | | Alloca | ition Percentages | | | | Amounts Allocated | ng December 31, 2011 | | |
| G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Acct. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 100,00% | |
| No. | Description | Pinellas County | Systems | Total | Method | Pinellas County | Systems | Total | Water | |
| | | 7 0.00000 92 0.000 | | | | | 7, | | | |
| Water Service Corp. Alloca | ted Expenses | | | | | | | | | |
| 403 | Depreciation Expense | 0.16% | 99.84% | 100.00% | ERC | \$4,996 | 3,069,259 | \$3,074,254 | 4,996 | |
| 408 | Taxes Other than Income | 0.16% | 99.84% | 100.00% | ERC | \$977 | 613,155 | \$614,132 | 977 | |
| 410.1 | Def Income Taxes - Federa | 0.16% | 99.84% | 100.00% | ERC | \$21 | 12,944 | \$12,964 | 21 | |
| 410.11 | Def Income Taxes - State | 0.16% | 99.84% | 100.00% | ERC | \$5 | 2,998 | \$3,003 | 5 | |
| 419 | Interest and Dividend Income | 0.00% | 100.00% | 100.00% | ERC | \$0 | (4) | (\$4) | • | |
| 420 | Allowance for Funds Used During Construction | 0.17% | 99,83% | 100.00% | ERC | (\$0) | (89) | (\$90) | (0) | |
| 427 | Interest Expense | -1.96% | 101.96% | 100.00% | ERC | \$527 | (27,397) | (\$26,870) | 527 | |
| 601/603/701/703 | Salaries | 0.20% | 99.80% | 100.00% | ERC | \$9,312 | 4,765,626 | \$4,774,938 | 9,312 | |
| 604/704 | Employee Benefits | 0.16% | 99,84% | 100.00% | ERC | \$7,198 | 4,510,699 | \$4,517,897 | 7,198 | |
| 620/720 | Materials and Supplies | 0.16% | 99.84% | 100.00% | ERC | \$1,396 | 870,926 | \$872,321 | 1,396 | |
| 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | (0) | \$0 | . 0 | |
| 632/732 | Contractual Services - Accounting | 0.16% | 99.84% | 100.00% | ERC | \$613 | 384,808 | \$385,422 | 613 | |
| 633/733 | Contractual Services - Legal | 0.16% | 99,84% | 100.00% | ERC | \$97 | 60,886 | \$60,983 | 97 | |
| 636/736 | Contractual Services - Other | 0.16% | 99.84% | 100.00% | ERC | \$3,365 | 2,047,052 | \$2,050,418 | 3,365 | |
| 641/741 | Rental of Building/Real Property | 0.16% | 99.84% | 100.00% | ERC | \$48 | 29,917 | \$29,965 | 48 | |
| 650/750 | Transportation Expenses | 0.16% | 99.84% | 100.00% | ERC | \$7 | 4,114 | \$4,121 | 70 | |
| 659/759 | Other Insurance | 0.16% | 99.84% | 100.00% | ERC | \$3,620 | 2,271,336 | \$2,274,956 | 3,620 | |
| 667/767 | Regulatory Commission Expenses - Other | 0.16% | 99.84% | 100,00% | ERC | \$3,020 \$2 | 1,281 | \$2,274,936 | 3,020 | |
| 670/770 | Bad Debt Expense | 0.16% | 99.84% | 100.00% | ERC | \$36 | 22,677 | \$22,713 | 36 | |
| | | | | 100.00% | ERC | | | | | |
| 675/775 | Miscellaneous Expenses | 0.17% | 99.83% | 100.00% | ERC | \$2,778 | 1,676,960 | \$1,679,737 | 2,778 | |
| | | | | | | \$34,997 | \$20,317,148 | \$20,352,145 | 34,997 | |
| | | | | | | | | | | |
| Water Service Corp. Alloca | nted RVP Expense: | | | | | | | | | |
| | | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.27% | 99.73% | 100.00% | ERC | \$934 | 340,065 | \$ 340,999 | 934 | |
| 604/704 | Employee Benefits | 0.27% | 99.73% | 100.00% | ERC | \$ 42 | 15,193 | \$15,235 | 42 | |
| 620/720 | Materials and Supplies | 0.27% | 99.73% | 100.00% | ERC | \$1 | 275 | \$276 | 1 | |
| 650/750 | Transportation Expenses | 0.27% | 99.73% | 100.00% | ERC | \$5 | 1,640 | \$1,644 | 5 | |
| 675/775 | Miscellaneous Expenses | 0.27% | 99,73% | 100.00% | ERC | \$27 | 9,949 | \$9,976 | 27 | |
| | • | | | | | \$ 1,008 | \$ 367,122 | \$ 368,130 | 1,008 | |
| Water Service Corp. Alloca | ated Regional Expenses | | | | | | | | | |
| | | | | | | | | | | |
| 601/603/701/703 | Salaries | 0.46% | 99,54% | 100.00% | ERC | \$574 | 123,551 | \$124,125 | 574 | |
| 604/704 | Employee Benefits | 0.47% | 99.53% | 100.00% | ERC | \$1 | 190 | \$191 | i | |
| 618/718 | Chemicals | 0.46% | 99.54% | 100.00% | ERC | \$296 | 64,225 | \$64,521 | 296 | |
| 620/720 | Materials and Supplies | 0.46% | 99.54% | 100.00% | ERC | \$2 | 479 | \$481 | 2 2 | |
| 650/750 | Transportation Expense | 0.51% | 99.49% | 100.00% | ERC | \$1 | 157 | \$157 | 1 | |
| 675/775 | Miscellaneous Expenses | 0.46% | 99.54% | 100.00% | ERC | \$201 | 43,002 | \$43,203 | 201 | |
| 6/3///3 | Miscellaneous Expenses | 0.40% | 99,34% | 100.00% | ERC | | | | | _ |
| | | | | | | \$ 1,075 | \$ 231,603 | \$ 232,678 | 1,075 | |
| Water Service Corp. Alloca | ated State Expenses | | | | | | | | | |
| | | | | | | | | | | |
| 403 | Depreciation Expenses | 0.81% | 99.19% | 100.00% | ERC | \$2,418 | 297,209 | \$299,627 | 2,418 | |
| 408 | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | \$2,008 | 286,697 | \$288,705 | 2,008 | |
| | Taxes Other than Income | 0.70% | 99.30% | 100.00% | ERC | (\$105) | (14,949) | (\$15,054) | (105) | |
| 414 | | | | 100.00% | ERC | (\$28) | (4,057) | (\$4,085) | (28) | |
| 601/603/701/703 | Salaries | 0.69% | 99.31% | | | | | | 8 | |
| 601/603/701/703 604/704 | Salaries Employee Benefits | 0.70% | 99.30% | 100.00% | ERC | \$8 | 1,190 | \$1,198 | 8 | |
| 601/603/701/703 | Salaries | | | | | | 1,190 80 | \$1,198 182 | 8 1 | |
| 601/603/701/703 604/704 | Salaries Employee Benefits | 0.70% | 99.30% | 100.00% | ERC | \$8 | | | | |
| 601/603/701/703 604/704 615/715 | Salaries Employee Benefits Purchased Power | 0.70% 1.37% | 99.30% 98.63% | 100.00% 100.00% | ERC ERC | \$8 \$1 | 80 | \$81 | ĭ | |
| 601/603/701/703 604/704 615/715 620/720 | Salaries Employee Benefits Purchased Power Materials and Supplies | 0.70% 1.37% 0.76% | 99.30% 98.63% 99.24% | 100.00% 100.00% 100.00% | ERC ERC ERC | \$8 \$1 \$42 | 80 5,448 | \$81 \$5,490 | 1 42 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering | 0.70% 1.37% 0.76% 0.69% | 99.30% 98.63% 99.24% 99.31% | 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC | \$8 \$1 \$42 \$6 | 80 5,448 813 | \$81 \$5,490 \$818 | 1 42 6 43 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other | 0.70% 1.37% 0.76% 0.69% 0.69% | 99.30% 98.63% 99.24% 99.31% 99.31% | 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC | \$8 \$1 \$42 \$6 \$43 | 80 5,448 813 6,218 | \$81 \$5,490 \$818 \$6,261 | 1 42 6 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$38 | 80 5,448 813 6,218 5,353 472 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 | 1 42 6 43 38 3 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$38 \$3,034 | 80 5,448 813 6,218 5,353 472 432,915 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 | 1 42 6 43 38 3 3,034 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$33 \$38 \$3 \$3,34 | 80 5,448 813 6,218 5,353 472 432,915 12,794 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 | 1 42 6 43 38 3 3,034 | |
| 601/603/701/703 604/704 615/713 620/720 631/731 633/736 642/742 650/750 666/766 667/767 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3 \$3,034 \$90 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 | Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3,034 \$90 \$24 \$824 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 117,577 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 \$118,401 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/713 620/720 631/731 633/736 642/742 650/750 666/766 667/767 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3 \$3,034 \$90 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667767 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3,034 \$90 \$24 \$824 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 117,577 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 \$118,401 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/713 620/720 631/731 633/736 642/742 650/750 666/766 667/767 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3,034 \$90 \$24 \$824 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 117,577 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 \$118,401 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/715 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667767 675/775 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Under Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp Other Miscellaneous Expenses | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3 \$3,034 \$90 \$24 \$824 \$824 \$824 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 111,777 \$ 1,151,204 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 \$118,401 \$1,159,610 | 1 42 6 43 38 3 3,034 90 24 | |
| 601/603/701/703 604/704 615/713 620/720 631/731 633/733 636/736 642/742 650/750 666/766 667/767 | Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Engineering Contractual Services - Legal Contractual Services - Other Rental of Equipment Transportation Expense Regulatory Commission Exp - Amor Reg. Commission Exp - Other Miscellaneous Expenses | 0.70% 1.37% 0.76% 0.69% 0.69% 0.70% 0.70% 0.70% 0.70% | 99.30% 98.63% 99.24% 99.31% 99.31% 99.30% 99.30% 99.30% 99.30% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$8 \$1 \$42 \$6 \$43 \$38 \$3,034 \$90 \$24 \$824 | 80 5,448 813 6,218 5,353 472 432,915 12,794 3,447 117,577 | \$81 \$5,490 \$818 \$6,261 \$5,390 \$475 \$435,948 \$12,884 \$3,471 \$118,401 | 1 42 6 43 38 3 3,034 90 24 | |

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] or Projected [] used and useful depreciation expense by primary account

Schedule: B-13

Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1

| Line | (1) | (2) Test Year | (3) | (4) Adjus | (5) stments | (6) | (7) Adjusted | (8) Non-Used & | (9) Non-Used & |
|----------|--|------------------|-------------|--------------|----------------|-------------|-----------------|-------------------|-------------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | B3 - (C)(4) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | 301.1 Organization | 445 | | (445) | | | - | | |
| 3 | 302.1 Franchises | 1 | 1 | , , | | | 2 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | - | | |
| 6 | 303.2 Land & Land Rights | | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 225 | | 71 | | | 296 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | | | | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | | - | | |
| 10 | 307.2 Wells & Springs | 1,492 | | (38) | 5 | | 1,459 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | | | | | - | | |
| 12 | 309.2 Supply Mains | 139 | | | 7 | | 146 | | |
| 13 | 310.2 Power Generation Equipment | | | 59 | | | 59 | | |
| 14 | 311.2 Pumping Equipment | - | | | | | - | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | | - | | |
| 16 | WATER TREATMENT PLANT | | | | | | - | | |
| 17 | 303.3 Land & Land Rights | | | | | | - | | |
| 18 | 304.3 Structures & Improvements | 73 | | | | | 73 | | |
| 19 | 310.3 Power Generation Equipment | | | | | | - | | |
| 20 | 311.3 Pumping Equipment - WTP | 550 | | (25) | 1 | | 526 | | |
| 21 | 320.3 Water Treatment Equipment | 697 | | (1) | 1 | | 697 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | | | | | | - | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | - | | |
| 24 | 303.4 Land & Land Rights | | | | | | - | | |
| 25 | 304.4 Structures & Improvements | 35 | | | | | 35 | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | | | | | | - | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 1,097 | | (264) | 1 | | 834 | | |
| 28 | 331.4 Transm. & Distribution Mains | 4,361 | | (248) | 31 | 4,098 | 8,242 | | |
| 29 | 333.4 Services | 2,876 | | (101) | 12 | 1,120 | 3,907 | | |
| 30 | 334.4 Meters & Meter Installations | 3,145 | | (25) | 1 | 1,471 | 4,592 | | |
| 31 | 335.4 Hydrants | 98 | | (44) | | | 54 | | |
| 32 | 336.4 Backflow Prevention Devices | - | | | | | - | | |
| 33 | 339.4 Other Plant & Misc. Equipment | | | | | | - | | |
| 34 | GENERAL PLANT | | | | | | - | | |
| 35 | 303.5 Land & Land Rights | | | | | | - | | |
| 36 | 304.5 Structures & Improvements | 416 | (146) | | | | 270 | | |
| 37 | 340.5 Office Furniture & Equipment | 5,160 | (408) | | | | 4,752 | | |
| 38 | 341.5 Transportation Equipment | 1,560 | (431) | | | | 1,129 | | |
| 39 | 342.5 Stores Equipment | | | | | | · - | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 296 | (88) | | | | 208 | | |
| 41 | 344.5 Laboratory Equipment | 30 | - 7 | | | | 30 | | |
| 42 | 345.5 Power Operated Equipment | | | | | | - | | |
| 43 | 346.5 Communication Equipment | 93 | (31) | | | | 62 | | |
| 44 | 347.5 Miscellaneous Equipment | | . , | | | | - | | |
| 45 | 348.5 Other Tangible Plant | | | (1,224) | | | (1,224) | | |
| 46 | | | | | | | • | | |
| 47 | SUB-TOTAL | 22,789 | (1,103) | (2,285) | 59 | 6,689 | 26,149 | N/A | N/A |
| 48 | - | | | | | | | • | |
| 49 | LESS: AMORTIZATION OF CIAC | (3,844) | | | - | | (3,844) | | |
| 50 51 | NET REDDECIATION EVDENCE WATER | 10.045 | (4.400) | (0.005) | | 0.000 | 20.005 | . B.11A | N/A |
| 31 | NET DEPRECIATION EXPENSE - WATER | 18,945 | (1,103) | (2,285) | 59 | 6,689 | 22,305 | N/A | N/A |

Taxes Other Than Income (Final Rates)

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

interim [] Final [X]

Florida Public Service Commission

Schedule: B-15

Page 1 of 1

Preparer: Kirsten Markwell

Recap Schedules: B-1

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

| | (1) | (2) Regulatory | (3) | (4) Real Estate | (5) | (6) |
|------|--|-------------------|----------|--------------------|---------|--------|
| Line | | Assessment | Payroll | & Personal | | |
| No. | Description | Fees (RAFs) | Taxes | Property | Other _ | Total |
| | WATER | | | | | |
| 1 | | | 0.050 | 204 | 0.4 | 2.072 |
| 2 | Test Year Per Books | - | 2,858 | 391 | 24 | 3,273 |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | 1. Personal Property Tax | | | | | |
| 6 | Adjustments to personal property taxes per B-3 | | | 1,254 | | 1,254 |
| 7 | | | | | | |
| 8 | 2. Regulatory Assessment Fees | | | | | |
| 9 | Calculation of RAFs based on Adjusted and Annualized Test Year | 4,725 | | | | 4,725 |
| 10 | Revenues per B-3 | | | | | |
| 11 | | | <u> </u> | | | |
| 12 | Adjusted Test Year TOTI - Water | 4,725 | 2,858 | 1,645 | 24 | 9,251 |
| 13 | | | | | | |
| 14 | PRO FORMA ADJUSTMENTS | | | | | |
| 15 | 3. Regulatory Assessment Fees | | | | | |
| 16 | a. Adjust for additional revenues requested | 3,363 | | | | 3,363 |
| 17 | • | • | | | | -, |
| 18 | 4. Payroll Taxes | | | | | |
| 19 | Adjustments to P/R taxes per B-3 | | 257 | | | 257 |
| 20 | , | | | | | 20. |
| 21 | Total Taxes Other than Income - Water | 8,088 | 3,115 | 1,645 | 24 | 12,871 |

Reconciliation of Total Income Tax Provision

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

Florida Public Service Commission

Schedule: C-1 Page 1 of 1

Preparer: Kirsten Markwell

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 | | | _ | Total | Utility | | Utility | | | | |
|--------|-----------------------------|-----|----|----------|-----------------|----|----------|----|--------|----|-------|
| No. | Description | Ref | P | er Books | Adjustments | _ | Adjusted | _ | Water | | Sewer |
| 1 | Current Tax Expense | C-2 | \$ | 11,551 | \$ 6,512 | \$ | 18,063 | \$ | 18,063 | \$ | - |
| 2 | B. (| | | (4.00=) | | | | | | | |
| 3 4 | Deferred Income Tax Expense | C-5 | | (4,027) | 4,027 | | - | | - | | - |
| 5 6 | ITC Realized This Year | C-7 | | - | - | | - | | - | | - |
| 7 | ITC Amortization | C-7 | | - | _ | | _ | | - | | _ |
| 8 9 | (3% ITC and IRC 46(f)(2)) | | | | | | | | | • | |
| 10 | Parent Debt Adjustment | C-8 | | - | - | | - | | - | | - |
| 11 | | | | - | | | | | | | |
| 12 | Total Income Tax Expense | | \$ | 7,524 | \$ 10,539 | \$ | 18,063 | \$ | 18,063 | \$ | |

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

Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 - Water

Page 1 of 1

Preparer: Kirsten Markwell

| No. | | Total Per Books | | Test Year Adjustments | _ | Test Year Adjusted Water | o Forma justments | | ro Forma Adjusted |
|----------------|--|-------------------------------|----------|--------------------------|-----|--------------------------------|--------------------------|----|----------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ 9,824 | \$ | 6,131 | \$ | 15,955 | \$ 33,521 | \$ | 49,476 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | 25 | 5 | (2,186) | | (2,161) | 20,224 | | 18,063 |
| . 3 | | | | | • | | | | |
| 4 | Subtotal | 9,849 | | 3,945 | | 13,794 | 53,745 | | 67,539 |
| 5 | Less: Interest Charges (Sch. C-3) | 527 | | 19,010 | | 19,537 | - | | 19,537 |
| 6 | Touchie Income Des Deales | 0.00 | | (45.005) | | (5.740) | 50 745 | | 40.000 |
| 7 8 | Taxable Income Per Books | 9,322 | 2 | (15,065) | | (5,743) | 53,745 | | 48,002 |
| 9 | Schedule M Adjustments: | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | 3. | | (31) | | | | | |
| 11 | Timing Differences (From Sch. C-5) | (10,70 | | 10,703 | | _ | | | |
| 12 | | (10,100 | -/ | 10,700 | | | | - | |
| 13 | Total Schedule M Adjustments | (10,672 | 2) | 10,672 | | _ | _ | | _ |
| 14 | · · · · · · · · · · · · · · · · · · · | | | , | | | | | |
| 15 | Taxable Income Before State Taxes | 19,994 | ļ. | (25,737) | | (5,743) | 53,745 | | 48,002 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | | | | , , , | • | | |
| 17 | | | | | | _ | , | | |
| 18 | State Taxable Income | 19,994 | 1 | (25,737) | | (5,743) | 53,745 | | 48,002 |
| 19 | State Income Tax (5.5% of Line 18)* | 1,100 |) | (1,416) | | (316) | 2,956 | | 2,640 |
| 20 | Limited by NOL | | | | | | | | |
| 21 | Credits | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | Current State Income Taxes | 1,100 | <u> </u> | (1,416) | | (316) | 2,956 | | 2,640 |
| 24 | Today Tour Listen and Charles (Charles | 40.00 | | (0.004) | | (5.407) | | | |
| 25 26 | Federal Taxable Income (Line 15 -23) Federal Income Tax Rate | 18,894 | | (24,321) | | (5,427) | 50,789 | | 45,362 |
| 26 27 | Federal Income Tax Rate Federal Income Taxes (Line 25 x Line 26) | 0.34 6,424 | | (8,269) | | (1,845) | 0.34 17,268 | | 0.34 15,423 |
| 28 | Less: Investment Tax Credit Realized | 0,42 | • | (0,209) | | (1,045) | 17,200 | | 15,423 |
| 29 | This Year (Sch. C-7) | | _ | _ | | _ | | | _ |
| 30 | 11113 Tour (0011: 0-7) | | _ | <u>-</u> | | | | | |
| 31 | Current Federal Inc. Taxes (Line 27 - Line 29) | 6,424 | ı | (8,269) | | (1,845) | 17.268 | | 15,423 |
| 32 | | | | (-1) | | (,,,,,, | , | | , |
| 33 | Summary: | | | | | | | | |
| 34 | Current State Income Taxes (Line 23) | 1,100 |) | (1,416) | | (316) | 2,956 | | 2,640 |
| 35 | Current Federal Income Taxes (Line 31) | 6,424 | ļ | (8,269) | | (1,845) | 17,268 | | 15,423 |
| 36 | | ** | | | | | | | |
| 37 | Total Current Income Tax Expense (To C-1) | \$ 7,524 | 1 \$ | (9,685) | \$ | (2,161) | \$ 20,224 | \$ | 18,063 |
| 38 39 40 | | Supporting Sc Recap Schedu | | ıles: B-1, C-3, C C-1 | -4, | C-5, C-8 | | | |

Schedule of Interest In Tax Expense Calculation

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Kirsten Markwell

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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

| .ine | | | otal | Utility | | Utility | | |
|----------|--|--------------|----------|------------|-----|-----------|-----------|------------|
| <u> </u> | Description | Per | Books | Adjustment | ts* | 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/Deposits | | (43) | : | 240 | 197 | 197 | |
| 7 | | | | | | | | |
| 8 | Other Interest Expense - Intercompany | | 570 | 18, | 770 | 19,340 | 19,340 | |
| 9 | | | | | | | | |
| 10 | AFUDC | | | | - | - | | |
| 11 | | | | | | | | |
| 12 | ITC Interest Synchronization | | | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | | | | - | _ | - | |
| 14 | | | | | | | | |
| 15 | Total Used For Tax Calculation | \$ | 527 | \$ 19,0 | 010 | \$ 19,537 | \$ 19,537 | \$ |
| 16 | | <u> </u> | | - | | | | |
| 17 | | | | | | | | |
| 18 | * Adjustment to calculate interest per capital | al structure | in Sched | ule D1. | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | Calculation of ITC Interest Synchronization | Adjustmen | ıt | | | | | |

| 23 | ONLY for Option 2 companies (See Se | | | | | | |
|----------------|-------------------------------------|-----------|---|------------------|----------------|---------------------------|-------------------------------|
| 24 25 26 | Balances From Schedule D-1 | Amount | | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost |
| 27 | | | | | | | |
| 28 29 | Long-Term Debt | \$ | - | This Schedule is | not applicable | | |
| 30 31 | Short-Term Debt | | - | | | | |
| 32 | Preferred Stock | | - | | | • | |
| 33 34 | Common Equity | | | | | | 444 |
| 35 | Total | • | | • | • | • | • |
| 36 | Total | <u>\$</u> | | <u> </u> | <u> </u> | \$ - | \$ - |

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Schedule: C-4 Page 1 of 1

Preparer: Kirsten Markwell

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line | | | | |
|------|---|---------------------|-----------------|---------|
| No. | · | | Water | Sewer |
| 1 | Meals & Entertainment per below allocation | | \$ 3 | 31 |
| 2 | | _ | | |
| 3 | Total | | \$ 3 | 31 \$ - |
| 4 | | • | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Allocation Methodology to UIF water and wastewater systems is bas | ed upon number of E | RCs at year end | d. |
| 10 | | | | |
| 11 | Total - Meals & Entertainment | 1,371 | | |
| 12 | @50% | 686 | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Allocation Methodology to counties based on UIF number of ERCs a | | | _ |
| 17 | | 12/31/11 ERCs | Water | Sewer |
| 18 | Marion County - Water | 527.6 | | 39 |
| 19 | Marion County - Wastewater | 76.2 | | 6 |
| 20 | Orange County - Water | 298.5 | | 22 |
| 21 | Pasco County - Water | 2,883.0 | 2 | 12 |
| 22 | Pasco County - Wastewater | 1,137.0 | | 84 |
| 23 | Pinellas County - Water | 430.1 | | 31 |
| 24 | Seminole County - Water | 2,592.5 | 1 | 91 |
| 25 | Seminole County - Wastewater | 1,375.5 | | 101 |
| 26 | TOTAL UIF | 9,320.4 | 49 | 95 191 |

Supporting Schedule: None Recap Schedules: C-2



Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [X] Florida Public Service Commission

Schedule: C-5 Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | | UIF | | | | Per Bo | ooks Allocation | to County Sy | /stems | | ************* |
|-------------|---|-----------------------|------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|-------------------|-------------------|-------------------|
| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Marion Water | Marion Sewer | Orange Water | Pasco Water | Pasco Sewer | Pinellas Water | Seminole Water | Seminole Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | _ | | | | | | | | | | | |
| 3 | Tax Depreciation and Amortization | \$ 415,201 | | \$ 415,201 | | | | | | | | |
| 4 | Book Depreciation and Amortization | 525,753 | | 525,753 | | | | | | | | |
| 5 | | • | | | | | | | | | | |
| 6 | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | Tap Fees | - | | - | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | | 15,050 | | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | - | | - | | | | | | | | |
| 14 | Deferred Rate Case Amortization | (137,916) | | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | | 4,172 | | | | | | | | |
| 16 | Bad Debts | 2,094 | | 2,094 | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | | 2,249 | | | | | | | | |
| 18 | | | | | | | | <u> </u> | | • | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227 |
| 20 | | | | | | | | | | | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12,756) | | | | | | | | |
| 23 | (Limited by NOL) | | | | | | | | | | | |
| 24 | State Deferred Tax (See Note 2) | (12,756) | - | (12,756) | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | - | (219,171) | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 | | | 5.01 | | | | | | | | | |
| 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | _ | (74,519) | | | | | | | | |
| 31 | | (,010) | | (,= ,= ,= , | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | - | (12,756) | | | | | | | | |
| 33 | | (12,100) | | (.=,.50) | | | <u> </u> | | | <u> </u> | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | \$ - | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880 |
| 35 | . The section of the | + (0.,210) | <u> </u> | ÷ (5.1270) | (3,570) | (,,,,) | (=,.30) | 120,000/ | (10,0-71) | (-,,-2-/ | (2-1,270) | (,2,000 |

36 37 Notes:

Supporting Schedules: None Recap Schedules: C-2

53

^{38 (1)} The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have

⁴¹ not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have 43 not been included in the above schedule.

Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

Florida Public Service Commission

Total

(1,139,240)

(1,141,218)

(988,957)

(986,142)

Schedule: C-6 Page 1 of 3

Preparer: Kirsten Markwell

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 | | Acc | ount No. 4419 / 436 | 9 | Acco | unt No. 4421 / 4371 | | Net Defer | red Income Taxes - T | OTAL |
|------|------|----------|-----------------------------|-----------|----------|---------------------|-----------|-------------|----------------------|-------|
| No. | Year | State | Federal | Total | State | Federal | Total | 190.2 State | 190.1 Federal | Total |
| 1 | 2008 | 978 | 10,505 | 11,483 | 3,883 | 22,681 | 26,564 | (33,729) | (1,105,511) | (1,13 |
| 2 | 2009 | 978 | 10,505 | 11,483 | 3,955 | 23,101 | 27,056 | (35,951) | (1,105,267) | (1,14 |
| 3 | 2010 | 978 | 10,505 | 11,483 | 4,106 | 23,985 | 28,091 | (15,719) | (973,238) | (98 |
| 4 | 2011 | 978 | 10,505 | 11,483 | 4,094 | 23,917 | 28,011 | (15,305) | (970,837) | (98 |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | Acc | ount No. 44 <u>25 / 437</u> | <u> </u> | Acco | unt No. 4427 / 4377 | | | | |
| 8 _ | Year | State | Federal | Total | State | Federal | Total | | | |
| 9 | 2008 | (19,740) | (115,312) | (135,052) | (3,347) | (19,548) | (22,895) | | | |
| 10 | 2009 | (23,012) | (134,429) | (157,441) | (1,486) | (8,675) | (10,161) | | | |
| 11 | 2010 | (20,720) | (121,038) | (141,758) | (267) | (1,553) | (1,820) | | | |
| 12 | 2011 | (20,183) | (117,903) | (138,086) | (301) | (1,750) | (2,051) | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | Acc | ount No. 4433 / 438 | 3 | Acco | unt No. 4437 / 4387 | | | | |
| 16 | Year | State | Federal | Total | State | Federal | Total | | | |
| 17 | 2008 | (383) | (23,216) | (23,599) | (15,120) | (980,621) | (995,741) | | | |
| 18 | 2009 | (2,801) | (23,216) | (26,017) | (14,749) | (979,354) | (994,103) | | | |
| 19 | 2010 | (5,219) | (23,216) | (28,435) | 4,277 | (868,503) | (864,226) | | | |
| 20 | 2011 | (5,228) | (23,318) | (28,546) | 4,218 | (868,818) | (864,600) | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | Acc | ount No. 4385 / 443 | 5 | | | | | | |
| 24 | Year | State | Federal | Total | | | | | | |
| 25 | 2008 | - | - | - | | | | | | |
| 26 | 2009 | 1,164 | 6,801 | 7,965 | | | | | | |
| 27 | 2010 | 1,126 | 6,582 | 7,708 | | | | | | |
| 28 | 2011 | 1,117 | 6,530 | 7,647 | | | | | | |

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

Accumulated Deferred Income Taxes - State

Company: Utilities, inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-6 Page 2 of 3

Preparer: Kirsten Markwell

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. 4 | 419 (190.2011) Def | erred State Tax - | Other Tap Fees | | | Account No. 4421 (| 190,2012) - Deferro | ed State Tax - Ta | Fees Post 2000 | |
|------|--------------|---------------|---------------------|--------------------|----------------|----------|------|--------------------|---------------------|-------------------|----------------|----------|
| _ | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| Line | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| No. | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 1 | 2008 | | | | | 978 | 2008 | | | | | 3,883 |
| 2 | 2009 | 978 | • | | | 978 | 2009 | 3,883 | 72 | | | 3,955 |
| 3 | 2010 | 978 | - | | | 978 | 2010 | 3,955 | 151 | | | 4,106 |
| 4 | 2011 | 978 | - | | | 978 | 2011 | 4,106 | (12) | | | 4,094 |
| 5 | | | | | | | | | | | | |
| 6 _ | | Account No | . 4425 (190,2020) [| Deferred State Tax | c - Rate Case | | | Account No. | 4427 (190.2021) De | eferred State Tax | - Maint Fee | |
| 7 | | | Current | Flowback | Adjust, | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (19,740) | 2008 | | | | | (3,347) |
| 11 | 2009 | (19,740) | (3,272) | | | (23,012) | 2009 | (3,347) | 1,861 | | | (1,486) |
| 12 | 2010 | (23,012) | 2,292 | | | (20,720) | 2010 | (1,486) | 1,219 | | | (267) |
| 13 | 2011 | (20,720) | 537 | | | (20,183) | 2011 | (267) | (34) | | | (301) |
| 14 | | | | | | | | | | | | |
| 15 | | Account | No. 4433 (190.202 | 4) Deferred State | Tax - Org | | | Account No. 4 | 437 (190,2031) Def | erred State Tax - | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (383) | 2008 | | | | | (15,120) |
| 20 | 2009 | (383) | (2,418) | | | (2,801) | 2009 | (15,120) | 371 | | | (14,749) |
| 21 | 2010 | (2,801) | (2,418) | | | (5,219) | 2010 | (14,749) | 19,026 | | | 4,277 |
| 22 | 2011 | (5,219) | (9) | | | (5,228) | 2011 | 4,277 | (59) | | | 4,218 |
| 23 | | | | | | | | | | | | |
| 24 - | | Accou | nt No. 4435 - Defe | | | | | | | | | |
| 25 | | | Current | Flowback | Adjust. | | | | | | | |
| 26 | | Beginning | Year | To Curr. | Debit | Ending | | | | | | |
| 27 | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | - | | | | | | |
| 29 | 2009 | - | 1,164 | | | 1,164 | | | | | | |
| 30 | 2010 | 1,164 | (38) | | | 1,126 | | | | | | |
| 31 | 2011 | 1,126 | . (9) | | | 1,117 | | | | | | |

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

Accumulated Deferred Income Taxes - Federal

Company: Utilities, Inc. of Fiorida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-6 Page 3 of 3

Preparer: Kirsten Markwell

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. 43 | 69 (190.1011) Defe | rred Federal Tax | - Other Tap Fees | | | Account No. 4371 (| 190.1012) Deferred | l Federal Tax - Ta | p 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 | 2008 | | | | | 10,505 | 2008 | | | | | 22,681 |
| 2 | 2009 | 10,505 | | | | 10,505 | 2009 | 22,681 | 420 | | | 23,101 |
| 3 | 2010 | 10,505 | | | | 10,505 | 2010 | 23,101 | 884 | | | 23,985 |
| 4 | 2011 | 10,505 | | | | 10,505 | 2011 | 23,985 | (68) | | | 23,917 |
| 5 | | | | | | | | | | | | |
| 6 _ | | Account No. | 4376 (190.1020) D | | | | | Account No. 4 | 377 (190.1021) Del | | | |
| 7 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (115,312) | 2008 | | | | | (19,548) |
| 11 | 2009 | (115,312) | (19,117) | | | (134,429) | 2009 | (19,548) | 10,873 | | | (8,675) |
| 12 | 2010 | (134,429) | 13,391 | | | (121,038) | 2010 | (8,675) | 7,122 | | | (1,553) |
| 13 | 2011 | (121,038) | 3,135 | | | (117,903) | 2011 | (1,553) | (197) | | | (1,750) |
| 14 | | | | | | | | | | | | |
| 15 _ | | Account No. | 4383 (190.1024) D | | | | | Account No. 43 | 87 (190.1031) Defe | | ****· · · · · · · · · · · · · · · · · · | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (23,216) | 2008 | | | | | (980,621) |
| 20 | 2009 | (23,216) | 0 | | | (23,216) | 2009 | (980,621) | 1,267 | | | (979,354) |
| 21 | 2010 | (23,216) | 0 | | | (23,216) | 2010 | (979,354) | 110,851 | | | (868,503) |
| 22 | 2011 | (23,216) | (102) | | | (23,318) | 2011 | (868,503) | (315) | | | (868,818) |
| 23 | | A | t No. 4485 - Defen | and Faderal Tax 1 | Bod Bobs | | | | | | | |
| 24 _ | | Accoun | | | | | | | | | | |
| 25 | | B | Current | Flowback | Adjust, | | | | | | | |
| 26 27 | Year | Beginning Balance | Year | To Curr. Year | Debit (Credit) | Ending Balance | | | | | | |
| - | | Delative | Deferral | Ital | (Credit) | Dalatice | | | | | | |
| 28 | 2008 | | 0.004 | | | - | | | | | | |
| 29 | 2009 2010 | - 004 | 6,801 | | | 6,801 | | | | | | |
| 30 31 | 2010 | 6,801 6,582 | (219) | | | 6,582 6,530 | | | | | | |
| 31 | 2011 | 0,382 | (52) | | | 0,030 | | | | | | |

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



Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-7 Page 1 of 1

Preparer: Kirsten Markwell

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.

| Line No. | Year _ | Gross ITC | Acc. Amort. 12/31/2008 | Net ITC 12/31/2008 | 2009 | 2010 | 2011 |
|-------------|--------|--------------|---------------------------|-----------------------|-------------|-------------|-------------|
| 1 | Prior | (18,612) | 7,812 | (10,800) | 279 | 279 | 279 |
| 2 | 1981 | (7,053) | 2,862 | (4,191) | 106 | 106 | 106 |
| 3 | 1982 | (18,745) | 7,306 | (11,439) | 281 | 281 | 281 |
| 4 | 1983 | (52,301) | 19,625 | (32,676) | 785 | 785 | 785 |
| 5 | 1984 | (37,642) | 13,560 | (24,082) | 565 | 565 | 565 |
| 6 | 1985 | (12,934) | 4,462 | (8,472) | 194 | 194 | 194 |
| 7 | 1986 | (9,723) | 3,212 | (6,511) | 146 | 146 | 146 |
| 8 | | | | - | 2,356 | 2,356 | 2,356 |
| 9 | | | 58,839 | (98,171) | (95,815) | (93,459) | (91,103) |
| 10 | | | = | | | | |
| 11 | | | Per Books | (102,883) | (102,098) | (99,742) | (88,747) |
| 12 | | | | , , , | | , , , | , , , |
| 13 | | | Difference | (4,712) | (6,283) | (6,283) | 2,356 |
| 14 | | | = | See Note 1. | See Note 2. | See Note 3. | See Note 4. |
| 15 | | | | | | | |

1.5 % ITC

| 16 | |
|----|--|
| 17 | |
| 40 | |

| 18 | | _ | Amount | Realized | Amortiz | zation | |
|----|------|-----------|---------|----------|---------|---------|----------|
| 19 | | | | Prior | | Prior | |
| 20 | | Beginning | Current | Year | Current | Year | Ending |
| 21 | | Balance | Year | Adjust. | Year | Adjust. | Balance |
| 22 | 2008 | | | | | | (98,171) |
| 23 | 2009 | (98,171) | | | 2,356 | | (95,815) |
| 24 | 2010 | (95,815) | | | 2,356 | | (93,459) |
| 25 | 2011 | (93,459) | | | 2,356 | | (91,103) |
| 26 | | | | | | | |

Allocation to Counties

| | 12/31/11 ERCs | Allocation |
|----------|---------------|------------|
| Marion | 603.8 | (5,902) |
| Orange | 298.5 | (2,918) |
| Pasco | 4,020.0 | (39,294) |
| Pinellas | 430.1 | (4,204) |
| Seminole | 3,968.0 | (38,786) |
| TOTAL | 9,320.4 | (91,103) |

29 Notes:

27 28

- 0 1. 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
- 31 2. 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
- 32 3. 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
- 34
- 35 4. 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: C-8

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | Parent's Name: | | l | Jtilities, Inc. | | |
|------|--|------------------------|--------------|--------|-----------------|---------------|-----|
| Line | | _ | % of | | Cost | Weighted | |
| No. | Description | Amount | Total | _ | Rate | Cost | - |
| 1 | Long-Term Debt | | | % | % | | % |
| 2 | • | | | | | | |
| 3 | Short-Term Debt | | | | | | |
| 4 | | | | | | | |
| 5 | Preferred Stock | | | | | | |
| 6 | | | | | | | |
| 7 | Common Equity - Common Stock | _ | | | | | |
| 8 | Retained Earnings - Parent Only | | | | | | |
| 9 | | _ | | | | | |
| 10 | Deferred Income Tax | | | | | | |
| 11 | | | | | | | |
| 12 | Other Paid in Capital | | | | | | |
| 13 | | | | | | | |
| 14 | Total | N/A | 0.00% | % | | | _ % |
| 15 | | | | | | | _ |
| 16 | | | | | | | |
| 17 | Weighted Cost Parent Debt X 37.63% (or applicable consolid | lated tax rate) | | | | | |
| 18 | X Equity of Subsidiary (To C-1) | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | NOTE: A Parent debt adjustment is not necessary. Utilities, I | lnc. (parent company) | imputes inte | rest e | xpense to each | subsidiary | |
| 22 | company, including Utilities, Inc. of Florida, based on the ca | pital structure of the | consolidated | group | o. This interco | mpany interes | t |
| 23 | is shown on Schedules C-3, line 8. | | | | | | |

Supporting Schedules: None Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-9 Page 1 of 1

Preparer: Kirsten Markwell

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.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-10 Page 1 of 1

Preparer: Kirsten Markwell

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

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

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Schedule D-1 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|----------------------------------|---------|-----------|---------------|
| Line No. | Class of Capital | Requested Rate Base AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 290,834 | 45.94% | 6.65% | 3.05% |
| 2 | Short Term Debt | • | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 289,210 | 45.68% | 10.36% | 4.73% |
| 5 | Customer Deposits | 3,288 | 0.52% | 6.00% | 0.03% |
| 6 | Tax Credits - Zero Cost | 4,258 | 0.67% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 45,503 | 7.19% | | |
| 9 | Other (Explain) | - | | | |
| 10 | | | | | |
| 11 | Total | 633,093 | 100.00% | | 7.81% |
| 12 | | | 7107 | | |

13 14 Notes:

16

15 1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.

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

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

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|-----------------------------------|------------------|------------------|----------------|------------------|-------------|---------------------|
| | | | | | Reconciliation A | Adjustments | |
| Line | | • | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (179,709,166) | 50.14% | 290,834 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | | | | - | | - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (178,740,059) | 49.86% | 289,210 |
| 5 | Customer Deposits | 2,923 | 3,574 | 3,288 | - | n/a | 3,288 |
| 6 | Tax Credits - Zero Cost | 4,313 | 4,204 | 4,258 | - | n/a | 4,258 |
| 7 | Tax Credits - Weighted Cost | | | | - | | - |
| 8 | Accumulated Deferred Income Taxes | 45,632 | 43,958 | 45,503 | - | n/a | 45,503 |
| 9 | Other (Explain) | | | | | | |
| 10 | | | | | | | |
| 11 | Total | 358,830,034 | 357,056,838 | 359,082,318 | (358,449,225) | 100.00% | 633,093 |
| 12 | | | | | | | |

13 14 Notes:

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

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

Recap Schedules: D-1

Preferred Stock Outstanding Thirteen Month Average

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-3

Page 1 of 1

Preparer: Kirsten E. Markwell

| Explan | Explanation: Provide data as specified on preferred stock on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level. | | | | | | | | | | | | | |
|--------|---|-------|---------------------|-------------------|------------------|--------------------------|----------------------------|----------------------------|--------------|---------------------|---------------------|----------------|--|--|
| • | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | | |
| Line | Description, Coupon | Issue | Call Provision, | Principal Amount | Principal Amount | Discount or Premium | Discount or Premium | Issuing Expense | Net Proceeds | Rate (Contract Rate | Dollar Dividend on | Effective Cost | | |
| No. | Rate, Years of Life | Date | Special Restriction | Sold (Face Value) | Outstanding | on Principal Amount Sold | Associated with Column (5) | Associated with Column (4) | (5)-(9)+(7) | on Face Value) | Face Value (11)x(5) | Rate (12)/(10) | | |
| | | | | | | | | | | | | | | |
| 1 | Mat applicable | | | | | | | | | | | | | |

I Not applicable

-

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule D-4 Page 1 of 1

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Interim [x] Final [x]

Historical [x] Projected []

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

| | (1) | (2) | (3) | (4) Thirteen Month Average | (5) Effective |
|-------------|---------------------|------------------------------------|------------------------------------|--------------------------------|------------------|
| Line No. | Lender | Total Interest Expense | Maturity Date | Amount Outstanding at 12/31/11 | Cost Rate |
| 1 | Chase | | Revolving Line of Credit | N/A | |
| 3 | Total | · <u>-</u> | | | |
| 4 5 6 | Note: Short term of | lebt is actual for Utilities, Inc. | of Florida's parent company, Utili | ities, Inc. | |
| 7 8 | *Maturity Date no | ot applicable | | | |

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13-Month Average Balance

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [x]
Historical [x] Projected []

Florida Public Service Commission

Schedule D-5 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| Line No. | | (2) Issue Date - Maturity Date | (3) Principal Amount Sold (Face Value) | (4) Thirteen Month Average Principal Amount Outstanding 12/31/11 | (5) Amount Outstanding within One Year | (6) Unamortized Discount or Premium Associated with Column (4) | (7) Unamortized Issuing Expense Associated with Column (4) | (8) Annual Amortization of Discount or Premium on Principal Outstanding | (9) Annual Amortization of Issuing Expense on Principal Outstanding | (10) Interest Cost (Coupon Rate x Column (4)) | (11) Total Interest Cost (8)+(9)+(10) | (12) Effective Cost Rate (11)/((4)-(6)-(7)) |
|-------------|--|--------------------------------|--|--|---|--|--|---|--|---|--|---|
| 1 2 3 | 6.58% note, due in installments beginning 2017 | 7/19/2006 - 7/19/2035 | 180,000,000 | 180,000,000 | · <u>-</u> | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |
| 4 5 | Total | | 180,000,000 | 180,000,000 | | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |

Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Supporting Schedules: D-6 Recap Schedules: A-19, D-2 Cost of Variable Rate Long Term Debt 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS

Schedule D-6 Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten E. Markwell

Interim [] Final [x] Historical [x] Projected []

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) |
| | | | | Thirteen Month Average | Amount | Unamortized Discount | Unamortized Issuing | Annual Amortization of | Annual Amortization of | Basis of | Interest Cost | Total | Effective |
| Line | Description, Coupon | Issue Date - | Principal Amount | Principal Amount | Outstanding | or Premium Associated | Expense Associated | Discount or Premium | Issuing Expense on | Variable Rate | (Coupon Rate | Interest Cost | Cost Rate |
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | (i.e. Prime + 2%) | x Column (4)) | (8)+(9)+(11) | (12)/((4)-(6)-(7)) |

Not applicable.

2

Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Utility [X] or Parent [] Historic [X] or Projected [] Schedule: D-7 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| | (1) | (2) | (3) | (4) | (5) Ending |
|------|-------------|-----------|----------|---------------------|---------------|
| Line | For the | Beginning | Deposits | Deposits | Balance |
| No. | Month Ended | Balance | Received | Refunded | (2+3-4) |
| 1 | Dec-10 | | | | 2,923 |
| 2 | Jan-11 | 2,923 | 162 | 59 | 3,026 |
| 3 | Feb-11 | 3,026 | 125 | 83 | 3,068 |
| 4 | Mar-11 | 3,068 | 203 | 103 | 3,168 |
| 5 | Apr-11 | 3,168 | 140 | 115 | 3,193 |
| 6 | May-11 | 3,193 | 179 | 93 | 3,279 |
| 7 . | Jun-11 | 3,279 | 161 | 133 | 3,307 |
| 8 | Jul-11 | 3,307 | 156 | 104 | 3,359 |
| 9 | Aug-11 | 3,359 | 193 | 123 | 3,429 |
| 10 | Sep-11 | 3,429 | 136 | 121 | 3,444 |
| 11 | Oct-11 | 3,444 | 138 | 112 | 3,470 |
| 12 | Nov-11 | 3,470 | 153 | 113 | 3,510 |
| 13 | Dec-11 | 3,510 | 159 | 95 | 3,574 |
| 14 | | | | , | |
| 15 | | | Thirte | en Month Average \$ | 3,288 |

Recap Schedules: A-19, D-2

Preparer: Kirsten Markwell

Schedule E-1

Page 1 of 1

Rate Schedule

(1)

Line

No.

1

2

3

4

5

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9 10

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32

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] or Sewer []

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

(2)

Class/Meter Size

Residential - Base Facility Charge

General Service - Base Facility Charge

Multi-Residential Service - Base Facility Charge

5/8" Residential

1.5" Residential

1" Residential

2" Residential

3" Residential

4" Residential

6" Residential

5/8" General Service

1.5" General Service

1" General Service

2" General Service

3" General Service

4" General Service

6" General Service

5/8" Multi-Residential Service

1.5" Multi-Residential Service

1" Multi-Residential Service

2" Multi-Residential Service

3" Multi-Residential Service

4" Multi-Residential Service

6" Multi-Residential Service

Gallonage Charge (per 1,000 Gallons)

Residential - in excess of 3,000 gallons

Residential - First 3,000 gallons

General Service

Multi Residential

(4)

Test Year Rates

Effective

2.23.2011

\$7.33

\$18.32

\$36.65

\$58.64

\$117.28

\$183.25

\$366.50

\$7.33

\$18.32

\$36.65

\$58.64

\$117.28

\$183.25

\$366.50

\$7.33

\$18.32

\$36.65

\$58.64

\$117.28

\$183.25

\$366.50

\$3.97

\$4.41

\$4.12

\$4.12

\$35.58

\$56.94

\$113.87

\$177.92

\$355.84

\$3.91

\$4.35

\$4.00

\$4.00

(3)

Test Year Rates

Effective

10.19.2010

\$7.30

\$18.25

\$36.50

\$58.40

\$116.80

\$182,50

\$365.00

\$7.30

\$18.25

\$36.50

\$58.40

\$116.80

\$182.50

\$365.00

\$7.30

\$18.25

\$36.50

\$58.40

\$116.80

\$182.50

\$365.00

\$3.95

\$4.39

\$4.10

\$4.10

(5) (6) (7) **Test Year Rates Current Rates** Effective Effective Proposed 7.21.2011 7.26.2011 Rates \$7.12 \$7.17 \$12.32 \$17.93 \$17.79 \$30.81 \$35.58 \$35.85 \$61.60 \$56.94 \$57.38 \$98.60 \$113.87 \$114.75 \$197.17 \$179.29 \$177.92 \$308.07 \$355.84 \$358.58 \$616.15 \$7.12 \$7.17 \$12.32 \$17.79 \$17.93 \$30.81 \$35.58 \$35.85 \$61.60 \$56.94 \$98.60 \$57,38 \$113.87 \$114.75 \$197.17 \$177.92 \$179.29 \$308.07 \$355.84 \$616.15 \$358.58 \$7.12 \$7.17 \$12.32 \$17.79 \$17.93 \$30.81

\$35.85

\$57.38

\$114.75

\$179.29

\$358.58

\$3.94

\$4.38

\$4.03

\$4.03

\$61.60

\$98.60

\$197.17

\$308.07

\$616.15

\$6.77

\$7.53

\$6.92

\$6.92



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] Sewer []

Florida Public Service Commission

Schedule E-2 Page 1 of 2

Preparer: Kirsten Markwell

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

| (1) | (2) | (3) Total Bills | (4) Total Billable | (5) Test Year | (6) Test Year | (7) Total Bills | (8) Total Billable | (9) Test Year | (10) Test Year | (11) Total Bills | (12) Total Billable | (13) Test Year | (14) |
|----------|--|--------------------------|-----------------------|------------------|--------------------|--------------------|-----------------------|------------------|---------------------|---------------------|------------------------|-------------------|-----------------------|
| | | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Revenues | for Rates | Gallons (in 000's) | Rates | Test Year Revenues |
| Line | | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates | Effective | for Rates |
| No. | Class/Meter Size | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Eff. 2/23/11 | 02/23/11 | Eff. 2/23/11 | 07/21/11 | Eff. 7/21/11 | 07/21/11 | Eff. 7/21/11 |
| 1 | Residential - Base Charge | | | | | | | | | | | | |
| 2 | 5/8" Residential | 987 | | \$7.30 | \$7,205 | 2,473 | | \$7.33 | \$18,127 | | | \$7.12 | \$0 |
| 3 | 1" Residential | 19 | | \$18.25 | \$347 | 45 | | \$18.32 | \$824 | | | \$17.79 | \$0 |
| 4 | Total Residential | 1,006 | - | | \$7,552 | 2,518 | | | \$18,951 | <u> </u> | | | \$0 |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | |
| 8 | 0-3,000 Gallons | | 1,832 | \$3.95 | \$7,236 | | 4,145 | \$3.97 | \$16,456 | | | \$3.91 | \$0 |
| 9 | Over 3,000 Gallons | | 550 | \$4.39 | \$2,415 | | 1,524 | \$4.41 | \$6,721 | | | \$4.35 | \$0 |
| 10 11 | 5/8" Residential Total Gallons | | 2,382 | | \$9,651 | | 5,669 | | \$23,176 | | | | \$0 |
| 12 | 1" Residential | | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | 32 | \$3.95 | \$126 | | 67 | \$3,97 | \$266 | | | \$3.91 | \$0 |
| 14 | Over 3,000 Gallons | | 4_ | \$4.39 | \$18 | | 2 | \$4.41 | \$9 | | | \$4.35 | \$0 |
| 15 | 1" Residential Total Gallons | | 36 | | \$144 | | 69 | | \$275 | | | | \$0 |
| 16 | | | | | | | | | | | | | |
| 17 | Total Residential Service | 1,006 | 2,418 | | \$17,347 | 2,518 | 5,738 | | \$42,403 | | | | \$0 |
| 18 19 | | A 11 of 1500 | | | 01504 | | | | **** | | | | |
| 20 | | Average Residential Bill | | | <u>\$17,24</u> | | | | <u>\$16.84</u> | | | | \$0.00 |
| 21 | General Service - Base Charge | | | | | | | | | | | | |
| 22 | 5/8" General Service | 4 | | \$7.30 | \$29 | 10 | | \$7.33 | \$73 | | | \$7.12 | \$0 |
| 23 | 1" General Service | 2 | | \$18.25 | \$37 | 5 | | \$18.32 | \$92 | | | \$17.79 | \$0 |
| 24 | 2" General Service | - 6 | | \$58.40 | \$350 | 15 | | \$58.64 | \$880 | | | \$56.94 | \$0 |
| 25 | Total General Serv | ce 12 | _ | | \$416 | 30 | | • | \$1,045 | | | ***** | \$0 |
| 26 | | | _ | | | | | | | | | | |
| 27 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 28 | 5/8" General Service | | - | \$4.10 | \$0 | | • | \$4.12 | \$0 | | | \$4.00 | \$0 |
| 29 30 | 1" General Service 2" General Service | | - | \$4.10 | \$0 | | 1 | \$4.12 | \$4 | | | \$4.00 | \$0 |
| 31 | 2 General Service Total | | 257 | \$4.10 | \$1,054 \$1,054 | | 457 458 | \$4.12 | \$1,883 \$1,887 | | | \$4.00 | <u>\$0</u> |
| 32 | TOTAL | | | | \$1,034 | | 438 | | \$1,887 | | | | \$0 |
| 33 | Total General Service | 12 | 257 | | \$1,470 | 30 | 458 | | \$2,931 | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | Ave | rage General Service Bil | 1 , | | \$122.48 | | | | \$97.72 | | | | \$0.00 |
| 36 | Mark Mark and a second and a second | | | | | | | | | | | | |
| 37 | Total Miscellaneous Service Charge Revenues | | | | \$160 | | | | \$513 | | | | |
| 38 39 | Total Above Calculations | | | | 616.075 | | | | 645.045 | | | | |
| 40 | ratur Upase Currystions | | | | \$18,977 | | | | \$45,847 | | | | \$0 |
| 41 | Total Per Books | | | | \$6,372 | | | | \$48,134 | | | | |
| 42 | Adjustment to Remove Accrual Included in Per Books Balance | | | | \$1,600 | | | | \$48,134 (\$468) | | | | \$0 |
| 43 | Adjustment to Remove the Effect of Refund of 2010 Revenues, Booked in 1/2011 | | | | \$10,635 | | | | (3700) | | | | 30 |
| 44 | Total Adjusted Books | | | | \$18,607 | | | | \$47,666 | | | | \$0 |
| 45 | | | | | | | | | | | | | |
| 46 | Difference | | | | \$370 | | | | (\$1,819) | | | | \$0 |
| 47 | D DIM | | | | | | | | | | | | |
| 48 | Percentage Difference | | | | <u>1.99%</u> | | | | <u>-3.82%</u> | | | | <u>0%</u> |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]
Water [x] Sewer []

Schedule E-2 Page 2 of 2 Preparer: Kirsten Markwell

occurred during the test year, a revenue calculation must be made for each period.

| (1) | _ | (2) | | (15) Total Bills | (16) Total Billable | (17) Test Year | (18) Test Year | (19) | (20) Total Billable | (21) | (22) | (23) | (24) |
|----------------------|---|-----------------------|-----------------------|------------------------------------|---|--------------------------------|---------------------------------------|---------------------------------|--|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|
| Line No. | Cla | ss/Meter Size | | for Rates Effective 07/26/11 | Gallons (in 000's) for Rates Eff. 7/26/11 | Rates Effective 07/26/11 | Revenues for Rates Eff. 7/26/11 | Total Bills for Test Year | Gallons (in 000's) for Test Year | Total Test Year Revenue | Annualized Revenues | Proposed Rates | Revenues at Proposed Rates |
| 1 2 3 | Residential - Base Charge 5/8" Residential 1" Residential | | | 2,464 45 | | \$7.17 \$17.93 | \$17,667 \$807 | 5,924 109 | | \$42,999 \$1,978 | \$42,475 | \$12,32 \$30.81 | \$72,984 |
| 4 5 | i Residential | | Total Residential | 2,509 | | \$17.93 | \$18,474 | 6,033 | | \$44,977 | \$1,954 \$44,429 | \$30.81 | \$3,358 \$76,342 |
| 6 7 8 | Gallonage Charge (per 1,000 Gallons) 5/8" Residential 0-3,000 Gallons | | | | 3,266 | \$ 3.94 | \$12,868 | | 9,243 | \$ 36,560 | \$36,417 | \$ 6.77 | \$ 62,575 |
| 9 10 11 | Over 3,000 Gallons 5/8" Residential Total Gallons | | | | 1,221 4,487 | \$4.38 | \$5,348 \$18,216 | | 3,295 12,538 | \$14,483 \$51,043 | \$14,432 \$50,850 | \$7,53 | \$24,811 \$87,386 |
| 12 13 14 15 | 1" Residential 0-3,000 Gallons Over 3,000 Gallons 1" Residential Total Gallons | | | | 71 11 82 | \$3.94 \$4.38 | \$280 \$48 \$328 | | 170 17 187 | \$672 \$75 \$747 | \$670 \$74 \$744 | \$6.77 \$7.53 | \$1,151 \$128 \$1,279 |
| 16 17 18 | Total Residential Service | | | 2,509 | 4,569 | | \$37,018 | 6,033 | 12,725 | \$96,767 | \$96,023 | | \$165,007 |
| 19 20 21 | General Service - Base Charge | | Ave | га | | | <u>\$14.75</u> | | | <u>\$16.04</u> | <u>\$15.92</u> | | <u>\$27.35</u> |
| 22 23 24 25 | 5/8" General Service 1" General Service 2" General Service | | Total General Service | 10 5 15 30 | | \$7.17 \$17.93 \$57.38 | \$72 \$90 \$861 \$1,022 | 24 12 36 72 | | \$174 \$218 \$2,091 \$2,483 | \$172 \$215 \$2,066 \$2,453 | \$12.32 \$30.81 \$98.60 | \$296 \$370 \$3,550 \$4,215 |
| 28 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service | | • | | - | \$4.03 | \$0 | | - | \$0 | \$0 | \$6,92 | \$0 |
| 29 30 31 | 1" General Service 2" General Service | Total | | | 665 | \$4.03 \$4.03 | \$0 \$2,680 \$2,680 | | 1 1,379 1,380 | \$4 \$5,616 \$5,621 | \$4 \$5,557 \$5,561 | \$6.92 \$6.92 | \$7 \$9,543 \$9,550 |
| 32 33 34 | Total General Service | | | 30 | 665 | | \$3,702 | 72 | 1,380 | \$8,103 | \$8,014 | | \$13,765 |
| 35 36 37 | Total Miscellaneous Service Charge Re | venues | Average | • (| | | \$123,40 \$291 | | | \$112.55 \$964 | \$111.31 | | \$191.18 \$964 |
| 38 39 40 | Total Above Calculations | | | | | | \$41,011 | | | \$105,834 | \$105,002 | | \$179,736 |
| 41 42 43 | Total Per Books Adjustment to Remove Accrual Includ Adjustment to Remove the Effect of Re | | | | • | | \$41,289 (\$373) | | | \$95,795 \$759 | | | |
| 44 45 | Total Adjusted Books | etuna of 2010 Revenue | es, Bookea in 1/2011 | | | | \$40,916 | | | \$10,635 \$107,189 | Total Requir | ed Revenues | \$179,736 |
| 46 47 48 | Difference Percentage Difference | | | | | | \$94 0,23% | | | (\$1,355) -1,26% | Difference Percentage D | ifference | 0.00% |

Florida Public Service Commission

Customer Monthly Billing Schedule

Company: Utilities, Inc. of Florida; Pinellas County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Water [x] or Sewer []

Schedule E-3 Page 1 of 1 Preparer: Darrien Pitts

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

WATER

| Line | (1) Month/ | (2) | (3) Multi- | (4) General | (5) Private Fire | (6) | (7) |
|------|---------------|-------------|---------------|----------------|---------------------|-------|-------|
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | January | 502 | _ | 6 | - | - | 508 |
| 2 | February | 504 | - | 6 | - | - | 510 |
| 3 | March | 505 | _ | 6 | - | - | 511 |
| 4 | April | 502 | - | 6 | - | - | 508 |
| 5 | May | 506 | - | 6 | - | • | 512 |
| 6 | June | 505 | - | 6 | - | - | 511 |
| 7 | July | 500 | - | 6 | - | - | 506 |
| 8 | August | 502 | - | 6 | - | - | 508 |
| 9 | September | 501 | - | . 6 | - | - | 507 |
| 10 | October | 501 | - | 6 | - | - | 507 |
| 11 | November | 504 | - | 6 | - | - | 510 |
| 12 | December | 501 | - | 6 | - | - | 507 |
| 13 | | | | , | | | |
| 14 | Total | 6,033 | - | 72 | - | - | 6,105 |

WASTEWATER

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|-----------|-------------|-------------|---------|--------------|----------|-------|
| Line | Month/ | | Multi- | General | Private Fire | | |
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | January | • | - | - | - | - | - |
| 2 | February | - | - | • - | - | - | - |
| 3 | March | - | - | - | - | - | - |
| 4 | April | - | - | - | - | - | - |
| 5 | May | - | - | - | - | • | - |
| 6 | June | - | - | - | | - | - |
| 7 | July | - | - | - | • | - | - |
| 8 | August | - | • | | = | - | - |
| 9 | September | - | - | • | - | - | - |
| 10 | October | - | - | - | - | • | - |
| 11 | November | - | - | - | - | - | - |
| 12 | December | · | | | | <u> </u> | - |
| 13 | | | | | | | - |
| 14 | Total | - | - | - | - | - | - |

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4 Page 1 of 1

Preparer: Darrien Pitts

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 | (1) | (2 Pres | | (3) Proposed** | | |
|------|--|---------------------------------|---------------------------|---------------------------|------------------|--|
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. | |
| 1 | Water | | | | | |
| 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 | \$21.00 | \$42.00 | |
| 7 | | | | | | |
| 8 | Premises Visit | \$21.00 | \$42.00 | | | |
| 9 | | | | | | |
| 10 | *Actual cost equals the total cost incurre | ed for services. | | | | |
| 11 | | | | | | |
| 12 | **The proposed changes in the above | fees mirror the charges allowed | in the company's previous | rate filing Docket No. 00 | M62-WS The chanc | |

^{**}The proposed changes in the above fees mirror the charges allowed in the company's previous rate filing, Docket No. 090462-WS. The change was inadvertently not made to the company's water tariffs.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected [] Water [x] or Sewer []

Schedule E-5 Page 1 of 2

Preparer: Darrien Pitts

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

| (1) | (2) | (3) | | (4) | | (5) | (6) |
|------|---------------------------|-----------|----|----------|-------|---------|--------------|
| Line | Initial | Normal | V | iolation | Other | | |
| No. | Connection | Reconnect | Re | econnect | | Charges | Total |
| 1 | \$ 669.00 | | \$ | 165.00 | \$ | 130.00 | \$ 964.00 |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | \$ 964.00 |
| 5 | Other Charges as follows: | | | | | | ··· |
| 6 | NSF Check Charge | | | | | 130.00 | |
| 7 | Meter Test Fees | | | | | | |
| 8 | Tampering Charge | | | | | | |
| 9 | Total | | | | \$ | 130.00 | |

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-6

Page 1 of 1

Preparer: Nicole Winans

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 | (2) | (3) | (4) | (5) | | (6) |
|-------------|------|----------|--------------|------------------------------|-------|----------|
| No. | Size | Make | Model | Location | | Quantity |
| 1 | 5.25 | Mueller | Spr Cent 250 | 152 Independence Boulevard | | 1 |
| 2 | 4.50 | Kennedy | K10 | 271 Independence Boulevard | | 1 |
| 3 | 4.50 | Mueller | Improved | 61 Harbor Way @ Colonial | | 1 |
| 4 | 4.50 | Mueller | Improved | 151 Philadelphia Way | | 1 |
| 5 | 5.25 | Waterous | Pacer | Liberty @ Colonial Boulevard | | 1 |
| 6 | | | | | Total | 5 |

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-7

Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) |
|------|------|------|----------|
| Line | | | |
| No. | Size | Туре | Quantity |

1 Utilities, Inc. of Florida, Pinellas County, does not have any private fire protection in this area; therefore this

2 schedule is not applicable.

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

1

Historical [x] Projected []

Schedule E-8

Page 1 of 1

Preparer: Darrien Pitts

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

| (1) | (2) | (3) |
|------|------|-------------|
| Line | | |
| No. | Туре | Description |
| | | |

Utilities, Inc. of Florida, Pinellas County, does not have any outstanding contracts or agreements having rates or

2 conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-9 Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|------|--|-----------------|--------|----------------|-----------|
| Line | Type of | To Whom | | How Collected | Agreement |
| No. | Tax or Fee | Payment is Made | Amount | from Customers | Туре |
| • | There is a contract of the contract of | | | 6 (16 11) | |

Utilities, Inc. of Florida, Pinellas County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this

2 schedule is not applicable.

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x] Schedule E-10 Page 1 of 1

Preparer: Darrien Pitts

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

| ; | (2) | (3) Present | (4) |
|--------|--|---|------------------------------|
| ; : | Type of Charge | Charges | Proposed Charges |
| _ | | | |
| | Utilities, Inc. of Florida - Pinellas County is not proposing a change applicable. | to its present service availability charges; th | erefore this schedule is not |
| | applicant. | | |
| | System Capacity Charge | | |
| | Residential-per ERC (GPD) | | |
| | All others-per Gallon/Day | | |
| | | | |
| | Plant Capacity Charge | | |
| | Residential-per ERC (GPD) | | |
| | All others-per Gallon/Day | | |
| | W' D. C. C. | | |
| | Main Extension Charge | | |
| | Residential-per ERC (GPD) or-per Lot (Front Footage) | | |
| | Multi-family - Per unit | | |
| | All others-per Gallon/Day | | |
| | or-per Front Foot | | |
| | o. p. 1.0.1.2.00 | | |
| | Meter Installation Charge | | |
| | 5/8" x 3/4" | | |
| | 1" | | |
| | 1-1/2" | | |
| | 2" | | |
| | All Others | | |
| | | | |
| | Service (Lateral) Installation Charge | | |
| | 5/8" x 3/4" | | |
| | 1" | | |
| | 1-1/2" 2" | | |
| | All Others | | |
| | All Oulds | | |
| | Back Flow Prevention Installation Charge | | |
| | 5/8" x 3/4" | | |
| | 1" | | |
| | 1-1/2" | | |
| | 2" | | |
| | All Others | | |
| | | | |
| | Plan Review Charge | | |
| | Toward's Classic | | |
| | Inspection Charge | | |
| | Guaranteed Revenue Charge | | |
| | With prepayment of Serv. Avail. Charges | | |
| | Residential-per ERC (GPD)/Month | | |
| | All others-per Gallon/Month | | |
| | Without prepayment of Serv. Avail. Charges | | |
| | Residential-per ERC (GPD)/Month | | |
| | All others-per Gallon/Month | | |
| | | | |
| | Allowance for Funds Prudently Invested (AFPI) | | |
| - (| (if lines constructed by utility) | | |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Schedule E-11 Page 1 of 1

Preparer: Darrien Pitts

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

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

Utilities, Inc. of Florida, Pinellas County, 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

Preparer: Darrien Pitts

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

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) | (2) | (3) | (4) | (5) | (6) |
|------|----------|------|----------|---------|----------|
| Line | | | Extra | Present | Proposed |
| No | Customer | Base | Capacity | Charges | Charges |

¹ Utilities, Inc. of Florida, Pinellas County, does not have any industrial customers, whose utilization exceeds an

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Schedule E-13 Page 1 of 1

Preparer: Darrien Pitts

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [] Projected [x] Water [x] or Sewer [x]

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 | | Historical | Projection | Projected Test | Projection | Projected Test Year | Present | Projected Test | Proposed | Projected Revenue |
| No. | Class. Meter Size | Year Bills | Factor | Year Bills | Factor | Consumption (000) | Rates | Year Revenue | Rates | Requirement |

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

Billing Analysis Schedules

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Water [X] or Sewer [X]

Customer Class: All Meter Size: All

Florida Public Service Commission

Schedule: E-14 Page 1 of 1

Preparer: Darrien Pitts

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

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

The billing analysis is contained in Volume II

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

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|---------------|------------|---------|--------|--------------------------|------------------|
| Month/ | Total Gallons | Gallons | Gallons | Other | Unaccounted For Water | % Unaccounted |
| Year | Pumped | Purchased | Sold * | Uses | (1)+(2)-(3)-(4) | For Water |
| | | (see note) | | | | (see note) |
| Jan-11 | 1.866 | | 1.366 | 0.0001 | 0.500 | 26.8% |
| Feb-11 | 1.839 | - | 1.323 | 0.0002 | 0.516 | 28.1% |
| Mar-11 | 2.068 | 0.0030 | 1.377 | 0.0015 | 0.693 | 33.4% |
| Apr-11 | 1.799 | • | 1.394 | 0.0007 | 0.405 | 22.5% |
| May-11 | 1.708 | - | 1.335 | 0.0001 | 0.373 | 21.8% |
| Jun-11 | 1.510 | 0.0020 | 1.180 | 0.0026 | 0.329 | 21.8% |
| Jul-11 | 1.354 | 0.0010 | 0.890 | 0.0186 | 0.446 | 32.9% |
| Aug-11 | 1.271 | - | 1.002 | 0.0067 | 0.262 | 20.6% |
| Sep-11 | 1.019 | - | 0.958 | 0.0121 | 0.049 | 4.8% |
| Oct-11 | 1.259 | 0.0029 | 0.823 | 0.0051 | 0.433 | 34.3% |
| Nov-11 | 1.392 | 0.0028 | 1.235 | 0.0002 | 0.160 | 11.5% |
| Dec-11 | 1.520 | - | 1.216 | 0.0051 | 0.299 | 19.6% |
| Total | 18.605 | 0.0117 | 14.100 | 0.053 | 4.464 | 24.0% |

(Above data in millions of gallons)

NOTE: Purchases are from Pinellas County. The purchased gallons are shown in the month in which they were billed which is not necessarily the month in which they were received.

Reconciliation of gallons sold: Sch F-1 and F-9 are the same. They differ from Sc E-2 by 181,672 gallons or 1.3%. The difference appears to be due to Schedule E-2 being based on the billing analysis in which gallons are rounded to the nearest 1 MG block, whereas Schedules F-1 and F-9 are based on actual gallons sold.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

(1) (3) (4) (5) (6) Individual Plant Flows Total Purch. Month/ Total Plant Sewage Year (Name) (Name) (Name) Flows (Name) Treatment Jan-11 0.000 0.000 Feb-11 0.000 0.000 Mar-11 Not Applicable - Water only system 0.000 0.000 Apr-11 0.000 0.000 May-11 0.000 0.000 Jun-11 0.000 0.000 Jul-11 0.000 0.000 Aug-11 0.000 0.000 Sep-11 0.000 0.000 Oct-11 0.000 0.000 Nov-11 0.000 0.000 Dec-11 0.000 0.000 Total 0.000 0.000 0.000

Water Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| 1 Plant Capacity | | Date | GPD |
|--|-----|-----------|---------|
| The hydraulic rated capacity. If different from that shown (Max Day per CUP) on the DEP operating or construction permit, provide an explanation. | | | 361,000 |
| 2 Maximum Day | | | |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | | 1/4/2011 | 90,000 |
| 3 Five Day Max. Year | | | |
| The five days with the highest pumpage rate from any one month | (1) | 3/22/011 | 79,000 |
| in the test year. Provide an explanation if fire flow, line | (2) | 3/15/2011 | 81,000 |
| breaks or other unusual occurrences affected the flows on | (3) | 3/8/2011 | 82,000 |
| these days. | (4) | 3/1/2011 | 86,000 |
| | (5) | 3/3/2011 | 87,000 |
| | | AVERAGE _ | 83,000 |
| | | | |
| | | Max Month | 66,710 |
| 4 Average Daily Flow (includes purchases) | _ | Annual | 51,005 |
| 5 Required Fire Flow | | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

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

| | Not Applicable - Water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |
| | An average of the daily flows during the peak usage month | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, g | pm | 500 gpm |
|---------------------------------|--------------------------------|----------------|
| Firm Reliable well pumping ca | pacity (largest well out), gpm | 0 gpm |
| Ground storogo consoity, col | | O college |
| Ground storage capacity, gal. | 1 | 0 gallons |
| Usable ground storage (90%), g | zai. | 0 gallons |
| Elevated Storage | | 0 gallons |
| Usable ground storage (100%), | = | 0 gallons |
| Hydropneumatic storage capac | ty, gal. | 10,000 gallons |
| Usable hydropneumatic storage | capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | | 0 gallons |
| | | |
| High service pumping capacity | | 0 gpm |
| Maximum day demand, | | 90,000 gpd |
| Peak hour demand = $2x \max da$ | y/1440 | 125 gpm |
| | | |
| Fire flow requirement | | 0 gpd |
| Unaccounted for water | 23.98% of water pumped | 8 gpm |
| Acceptable unaccounted for | 10.00% | 4 gpm |
| Excess unaccounted for | | 5 gpm |
| | | - 51 |

<u>Used & Useful Analysis, in accordance with Rule 25-30.4325:</u>

Water Treatment Plant, no usable storage

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

| A = B = C = D = | Peak demand Property needed to serve five years after TY Fire flow demand Excess Unaccounted for water | 125 gpm 0 gpm 0 gpm |
|--------------------------|--|---------------------------|
| D = | Firm Reliable Capacity | 5 gpm 0 gpm |
| | | |

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

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

NOT APPLICABLE - Water System Only

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% used & useful. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8

Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) FR Custome | (4) | (5) SFR | (6) Gallons/ | (7) Total | (8) Total | (9) Annual |
|-------------|------|-----------|-------------------|---------|-----------------------|----------------------------|--------------------------------------|-----------------|--------------------|
| Line No. | Year | Beginning | Ending | Average | Gallons Sold | SFR (5)/(4) | Gallons Sold | ERCs (7)/(6) | % Incr. in ERCs |
| 1 | 2007 | 505 | 505 | 505 | 15,289,988 | 30,277 | 16,050,103 | 530 | |
| 2 | 2008 | 505 | 505 | 505 | 14,994,431 | 29,692 | 15,791,984 | 532 | 0.33% |
| 3 | 2009 | 505 | 503 | 504 | 13,256,447 | 26,302 | 14,525,357 | 552 | 3.83% |
| 4 | 2010 | 503 | 506 | 505 | 13,299,657 | 26,362 | 14,397,127 | 546 | -1.11% |
| 5 | 2011 | 506 | 501 | 504 | 12,720,022 Average | 25,263 Growth Through : | 14,099,672 5-Year Period (Col. 8) | 558 | 2.19% |

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

| | | <u> </u> | | |
|----------------|------------|----------|-----|--|
| Constant: | 522.605725 | 1 | 530 | |
| X Coefficient: | 7.02814652 | 2 | 532 | |
| R^2: | 0.80769747 | 3 | 552 | |
| | | 4 | 546 | |
| | | 5 | 558 | |
| | | 10 | 593 | |

35 Ercs 6.96 Ercs

Five year growth
Annual average growth

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|--------|-----------|------------|--------------|--------------|---------------|----------------|-------------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | | | | |
| | | | | | | | | | |
| 1 | TY-4 | | | | | | | | |
| _ | | _ | | | _ | | | | |
| 2 | TY-3 | N | ot Applica | ible - water | only system. | | | | |
| 2 | 777. O | | | | | | | | |
| 3 | TY-2 | | | | | | | | |
| 4 | TY-1 | | | | | | | | |
| 4 | 1 1-1 | | | | | | | | |
| 5 | TY | | | | | | | | |
| • | ,* * | | | Average | Growth Thro | ugh 5-Year Pe | eriod (Col. 8) | | |
| | | | | | | | (2011 0) | | |

Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|-------------|-----------------------------------|------------------------|------------------------|-------|--------------------|---------------------------|
| Line No. | Description | Per Books | Utility Adjustments | Ref. | Utility Balance | Supporting Schedule(s) |
| 1 2 | Utility Plant in Service | 528,337 | 17,622 | (A) | 545,959 | A-5, A-3 Int. |
| 3 | Utility Land & Land Rights | 6,258 | - | | 6,258 | A-5 |
| 5 6 | Less: Non-Used & Useful Plant | - | - | | - | A-7 Int. |
| 7 8 | Construction Work in Progress | - | - | | · - | A-3 Int. |
| 9 10 | Less: Accumulated Depreciation | (160,642) | 11,188 | (B) | (149,454) | A-9, A-3 Int. |
| 11 12 | Less: CIAC | (138,847) | - | | (138,847) | A-12, A-3 Int. |
| 13 14 | Accumulated Amortization of CIAC | 82,734 | (28,977) | (C) | 53,757 | A-14, A-3 Int. |
| 15 16 | Acquisition Adjustments | - | · - | | - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 19 20 | Advances For Construction | - | - | | - | A-16 |
| 21 22 | Working Capital Allowance | _ | 21,533 | (F) _ | 21,533 | A-17, A-3 Int. |
| 23 | Total Rate Base | 317,840 | 21,366 | - | 339,206 | |

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Fiorida - Pinellas County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] Projected []

Schedule: A-3 (Interim) Page 1 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| | ter |
|---|----------|
| 1. Utility Plant is Service | |
| To convect parent company other allocations during the year based on ERCs See Schedule AS, Column (3) for defail accounts and amounts Total Allocation Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 See Schedule AS, Acolumn (4) for defail accounts and amounts Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 Total Adjustments to Utility Plant in Service (a) To correct parent company transportation allocations during the year based on ERCs See Schedule AS, column (3) for defail accounts and amounts (b) Adjustments to Rollforward Plant and amounts Total Allocation Adjustments (c) Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, column (6) for defail accounts and amounts Total Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, column (4) for defail accounts and amounts Total Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, column (4) for defail accounts and amounts Total Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, column (4) for defail accounts and amounts Total Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, column (4) for defail accounts and amounts Total Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, and Adjustments to Rollforward Plant AD - 1/1/2009 to 12/31/2011 See Schedule AS, and Adjustments to Rollforward CIAC Amortization of CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, and Adjustments to Rollforward CIAC Amortization in CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, and an adjustment to Rollforward CIAC Amortization in CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, an an adjustment to Rollforward CIAC Amortization in CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, an anticolumn and CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, an anticolumn and CIAC - 1/1/2009 to 12/31/2011 See Schedule AS, an anticolumn and CIAC - 1/1/2009 to 12/31/2011 | |
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| Net Adjustment to Deferred Rate Case Expense Balance 3. Previous Rate Case (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance (23,291) Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores | |
| 3. Previous Rate Case (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores | |
| 3. Previous Rate Case (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores | |
| (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent To Heights and Davis Shores 303,552 455. 465. 465. 466. 467. 468. 469. | |
| 44 45 46 (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. (50,592) 49 Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance 252,960 50 Net Adjustments to Deferred Rate Case Expense (23,291) 51 Net Adjustments to Deferred Rate Case Expense (23,291) 52 Other Miscellaneous Deferred Debits 52 To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization 5 53 To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 54 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| 45 46 (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were 47 effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 48 13-month average accumulated amortization for the test year of \$50,592. (50,592) 49 Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance 252,960 50 Net Adjustments to Deferred Rate Case Expense (23,291) 51 Net Adjustments to Deferred Rate Case Expense (23,291) 52 Other Miscellaneous Deferred Debits 52 To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization 5 53 To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 54 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores (50,592) (60,592) | |
| effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in a 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores 9,424 | |
| 13-month average accumulated amortization for the test year of \$50,592. Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores (50,592) (50,592) (50,592) (23,291) | |
| Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance 252,960 Net Adjustments to Deferred Rate Case Expense (23,291) Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores 9,424 | |
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| Net Adjustments to Deferred Rate Case Expense Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent Heights and Davis Shores (23,291) (23,291) (23,291) | |
| 52 53 Other Miscellaneous Deferred Debits 54 5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization 5 56 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 58 Accumulated Amortization 169 59 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| 53 Other Miscellaneous Deferred Debits 54 5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization 5 56 57 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 58 Accumulated Amortization 169 59 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| 5. To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization 5 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 Accumulated Amortization 169 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| related Accumulated Amortization 5 6 To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| 56 57 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related 58 Accumulated Amortization 169 59 60 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 61 7. Heights and Davis Shores 9,424 | |
| 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related Accumulated Amortization 169 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| Accumulated Amortization 169 To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent 7. Heights and Davis Shores 9,424 | |
| 7. Heights and Davis Shores 9,424 | |
| · | |
| | |
| 62 | |
| 63 Net Adjustments to Other Miscellaneous Deferred Debits 9,598 | |
| 64 | |
| 65 Total Adjustments to Schedule A-18 (13,693) | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] Projected [] Schedule: A-3 (Interim) Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| | Description | | Water |
|-----|--|----------|-------|
| (E) | Adjustments to Schedule A-19 | | |
| 1. | Adjustments to Accumulated Deferred Investment Tax Credit | (3,686) | |
| 2. | Adjustments to Notes & Accounts Payable - Associated Companies | (10,007) | |
| | Total Adjustments to Schedule A-19 | (13,693) | |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | (1) | (2) Balance Per | (3) Utility Test Year | (4) Utility Adjusted | (5) Requested Revenue | , | (6) Requested Annual | (7) Supporting |
|----------|----------------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|-------|----------------------------|-------------------|
| No. | Description | Books | Adjustments | Test Year | Adjustment | | Revenues | Schedule(s) |
| 1 2 | OPERATING REVENUES | 95,795 | 9,207 | 105,002 | 18,966 | (A) _ | 123,968 | B-4, B-3 Int. |
| 3 | Operation & Maintenance | 63,729 | 2,671 | 66,400 | | (B) | 66,400 | B-5, B-3 Int. |
| 5 6 | Depreciation, net of CIAC Amort. | 18,945 | (3,388) | 15,557 | | (C) | 15,557 | B-13, B-3 Int. |
| 7 8 | Amortization | - | - | - | | | · - | |
| 9 10 | Taxes Other Than Income | 3,273 | 5,979 | 9,251 | 853 | (D) | 10,104 | B-15, B-3 Int. |
| 11 12 | Provision for Income Taxes | 25 | 1,501 | 1,526 | 6,816 | (E) _ | 8,342 | C-1, B-3 Int. |
| 13 14 | OPERATING EXPENSES | 85,971 | 6,763 | 92,734 | 7,669 | _ | 100,403 | |
| 15 16 | NET OPERATING INCOME | 9,824 | 2,444 | 12,268 | 11,297 | | 23,565 | |
| 17 18 | RATE BASE | 317,840 | 21,366 | 339,206 | | | 339,206 | |
| 19 20 | | | | , | | = | | |
| 21 | RATE OF RETURN | 3.09 | % = | 3.62_% | | = | 6.95 % | , |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Pinellas County

Schedule Year Ended: December 31, 2011

Interim [X] Final []

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-3 Interim

Preparer: Kirsten Markwell

Page 1 of 2

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

| Line No. | | Description | Water |
|-------------|-----|---|-----------|
| 1 | (A) | Adjustments to Revenues | |
| 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 prior to adjustments | 95,795 |
| 6 | | Adjustment to remove Accrued Revenues per B4 | 759 |
| 7 | | Adjustment to remove the effect of the refund of 2010 Revenues, booked on 1/2011 | 10,635 |
| 8 | | Test Year Adjusted Revenues prior to Annualizing Revenues | 107,189 |
| 9 | | | |
| 10 | (2) | Annualized Revenue | |
| 11 | | To calculate test year revenues based on most current rates during the test year | |
| 12 | | Annualized water revenues per Schedule E-2, p 2 | \$105,002 |
| 13 | | Test Year Adjusted Revenues net of Accrual per above | 107,189 |
| 14 | | Adjustment required to annualize revenues | (\$2,187) |
| 15 | | Des Comos Adicatos esta | |
| 16 | (2) | Pro-Forma Adjustments Pro-Forma Adjustments | |
| 17 18 | (3) | Revenue Increase | 10.000 |
| 19 | | Increase in revenue required by the Utility to realize the rate of return per Schedule D-1 Interim | 18,966 |
| 20 | | Total Adjustments to Revenues | 28,173 |
| 21 | | 1000.719,000.0100 | 20,110 |
| 22 | (B) | Adjustments to Operations & Maintenance (O&M) Expenses | |
| 23 | | To correct parent companies allocations during the year based on ERCs - See Schedule B5, | |
| 24 | (., | column (3) for detail accounts and amounts | (558) |
| 25 | | Total parent companies allocation correction | (558) |
| 26 | | · · · · · · · · · · · · · · · · · · · | (333) |
| 27 | (2) | Adjustments to Amortization of Deferred Assets | |
| 28 | , , | (a) Adjustments to Rate Case Expense | |
| 29 | | To adjust previous rate case amortization to approved yearly amount | |
| 30 | | Per Order No. PSC-10-0585-PAA-WS | 3,425 |
| 31 | | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole | |
| 32 | | 666 - Regulatory Commission Expense - Rate Case Amort. Adjustment | 3,425 |
| 33 | | | |
| 34 | (3) | 618 Chemicals | |
| 35 | | To transfer from Pasco County 11.5% of the costs of shared invoice Doc # 380874 | 22 |
| 36 | | To transfer to Pasco County 88.5% of the costs of shared invoice Doc # 403850 | (218) |
| 37 | | Total Chemical Adjustments - See B5, column (5) | (196) |
| 38 | | Total Advanturants to COM Francisco | |
| 39 | | Total Adjustments to O&M Expenses | 2,671 |
| 40 | (0) | Additional | |
| 41 | | Adjustments to Depreciation Expense: | (404) |
| 42 43 | (1) | (a) To correct parent company transportation allocations | (431) |
| 43 44 | | (b) To correct parent company other allocations during the year based on ERCs (See Schedule B13, column (3) for account breakdown) | (672) |
| 45 | | (See Scriedule B13, Column (3) for account breakdown) | (1,103) |
| 46 | (2) | To rollforward depreciation expense & correct depreciation rates | (2,285) |
| 47 | (2) | (See Schedule B13, column (4) for account breakdown) | (2,200) |
| 48 | | (occ solicatic bis, column (+) for account breaktomy | |
| 49 | | Total Adjustments to Depreciation Expenses | (3,388) |
| 50 | | | (0,000) |
| 51 | (D) | Taxes Other Than Income (TOTI) | |
| 52 | ν-, | Test Year Adjustments | |
| 53 | | | |
| 54 | (1) | Personal Property Tax | |
| 55 | , | (a) To record the 2012 Personal Property Tax bill inadvertently charge to Pasco County | 1,254 |
| 56 | | Total Personal Property Tax Adjustment | 1,254 |
| | | | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Pinellas County Schedule Year Ended: December 31, 2011 Florida Public Service Commission Schedule: B-3 Interim

Page 2 of 2

Interim [X] Final []

Historic [X] or Projected []

Preparer: Kirsten Markwell

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

| Line No. | Description | Water |
|-------------|--|---------|
| 1 | (2) Regulatory Assessment Fees (RAF) | |
| 2 | (a) Calculate RAFs based on Adjusted Test Year Revenues | |
| 3 | Test Year Adjusted Revenues | 107,189 |
| 4 | (b) Calculate RAFs for Annualized Revenues | · |
| 5 | Annualized Revenues Adjustment | (2,187) |
| 6 | Total Test Year Adjusted Revenues | 105,002 |
| 7 | RAF Rate | 0.045 |
| 8 | Adjusted Test Year RAF | 4,725 |
| 9 | | |
| 10 | Total Test Year Adjustments to TOTI | 5,979 |
| 11 | | |
| 12 | | |
| 13 | Pro Forma Adjustments | |
| 14 | (6) Regulatory Assessment Fees (RAF) | |
| 15 | (a) Calculate RAFs on Additional Revenues Requested | |
| 16 | Additional Revenues Requested | 18,966 |
| 17 | RAF Rate | 4.5% |
| 18 | Adjustment to RAF | 853 |
| 19 | | |
| 20 | Total Adjustments to TOTI | 6,832 |
| 21 | | - |
| 22 | (E) Provision for Income Taxes | |
| 23 24 | (1) To calculate adjusted taxes prior to revenue increase | 1,526 |
| 25 | (2) To calculate additional taxes due to requested revenue adjustments | 6,816 |
| 26 | | |
| 27 | Total Adjustments to Provision for Income Taxes | 8,342 |
| 28 | | |
| 29 | | |
| 30 | | |

Taxes Other Than Income (Interim Rates)

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Interim [X] Final []

Florida Public Service Commission

Schedule: B-15

Interim

Page 1 of 1

Preparer: Kirsten Markwell

Recap Schedules: B-1 Int.

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

| 1 | (1) | (2) Regulatory | (3) | (4) Real Estate | (5) | (6) |
|------|--|-------------------|--------------|--------------------|-------|--------|
| Line | December 41 and | Assessment | Payroll — | & Personal | • | |
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books | _ | 2,858 | 391 | 24 | 3,273 |
| 3 | | | · | | | -, |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | 1. Personal Property Tax | | | | | |
| 6 | Adjustments to personal property taxes per B-3 | | | 1,254 | | 1,254 |
| 7 | | | | • | | , |
| 8 | 2. Regulatory Assessment Fees | | | | | |
| 9 | Calculation of RAFs based on Adjusted and Annualized Test Year | 4,725 | | | | 4,725 |
| 10 | Revenues per B-3 | | | | | ŕ |
| 11 | , | | | | | |
| 12 | Adjusted Test Year TOTI - Water | 4,725 | 2,858 | 1,645 | 24 | 9,251 |
| 13 | • | | | | | • |
| 14 | PRO FORMA ADJUSTMENTS | | | | | |
| 15 | 3. Regulatory Assessment Fees | | | | | |
| 16 | Adjust for additional revenues requested | 853 | | | | 853 |
| 17 | | | | | | |
| 18 | Total Taxes Other than Income - Water | 5,578 | 2,858 | 1,645 | 24 | 10,104 |

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Interim [X] Final []

Florida Public Service Commission

Schedule: C-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | A | Utility ijustments | Utility Adjusted | Water | Sewer |
|-------------|---|--------|---|----|-----------------------|---------------------|--------------|-----------|
| 1 2 | Current Tax Expense | C-2(I) | \$ 11,551 | \$ | (3,209) | \$ 8,342 | \$ 8,342 | \$ - |
| 3 4 | Deferred Income Tax Expense | C-5(I) | (4,027) | | 4,027 | - | - | - |
| 5 6 | ITC Realized This Year | C-7 | - | | - | - | - | - |
| 7 8 9 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-7 | - | | - | - | - | - |
| 10 11 | Parent Debt Adjustment | C-8 | · · · · · · · · · · · · · · · · · · · | | | | <u> </u> | |
| 12 | Total Income Tax Expense | | \$ 7,524 | \$ | 818 | \$ 8,342 | \$ 8,342 | \$ |

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

Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 Water (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

| Line No. | | Pe | Total er Books | | Utility Adjustments | _ | Test Year Adjusted | _Ad | Interim justments | Interim Adjusted |
|-------------|--|------|-------------------|------|------------------------|------|-----------------------|-----|----------------------|---------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | 9,824 | \$ | 2,444 | \$ | 12,268 | \$ | 11,297 | \$ 23,565 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | 25 | | 1,501 | \$ | 1,526 | | 6,816 | 8,342 |
| 3 | | | , | | | | | | 0 | |
| 4 | Subtotal | | 9,849 | | 3,945 | | 13,794 | | 18,113 | 31,907 |
| 5 | Less: Interest Charges (Sch. C-3) | | 527 | | 9,211 | | 9,738 | | | 9,738 |
| 6 7 | Taxable Income Per Books | | 0.222 | | /F 000\ | | 4.056 | | 0 | 00.400 |
| 8 | Schedule M Adjustments: | | 9,322 | | (5,266) | | 4,056 | | 18,113 | 22,169 |
| 9 | ochedule in Adjustitionia. | | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 31 | | (31) | | - | | _ | _ |
| 11 | Timing Differences (From Sch. C-5) | | (10,703) | | 10,703 | | - | | - | |
| 12 | | | | | | | | | | |
| 13 | Total Schedule M Adjustments | | (10,672) | | 10,672 | | - | | | |
| 14 | | | | | | | | | | |
| 15 | Taxable Income Before State Taxes | | 19,994 | | (15,938) | | 4,056 | | 18,113 | 22,169 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | | | | | | | | |
| 17 | Otata Tamakia kana | | 40.004 | | // | | | | | |
| 18 19 | State Taxable Income | | 19,994 | | (15,938) | | 4,056 | | 18,113 | 22,169 |
| 20 | State Income Tax (5.5% of Line 18)* Limited by NOL | | 1,100 | | (877) | | 223 | | 996 | 1,219 |
| 21 | Credits | | | | | | | | | |
| 22 | Orbuita | | | | | | | | | - |
| 23 | Current State Income Taxes | | 1,100 | | (877) | | 223 | | 996 | 1,219 |
| 24 | | | | _ | (5.7) | | | | | .,2.0 |
| 25 | Federal Taxable Income (Line 15 - Line 23) | | 18,894 | | (15,061) | | 3,833 | | 17,117 | 20,950 |
| 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) | | 6,424 | | (5,121) | | 1,303 | | 5,820 | 7,123 |
| 29 | Less: Investment Tax Credit Realized | | | | | | | | | |
| 30 | This Year (Sch. C-7) | | | | | | | | | |
| 31 32 | Current Federal Inc. Town (Line 20, Line 20) | | 0.404 | | · (5.404) | | 4 000 | | | 7.400 |
| 33 | Current Federal Inc. Taxes (Line 28 - Line 30) | | 6,424 | | (5,121) | | 1,303 | | 5,820 | 7,123 |
| 34 | Summary: | | | | | | | | | |
| 35 | Current State Income Taxes (Line 23) | | 1,100 | | (877) | | 223 | | 996 | 1,219 |
| 36 | Current Federal Income Taxes (Line 32) | | 6,424 | | (5,121) | | 1,303 | | 5,820 | 7,123 |
| 37 | | | | | \-,· <i>\</i> | | | | -19 | .,0 |
| 38 | Total Current Income Tax Expense (To C-1) | \$ | 7,524 | \$ | (5,998) | \$ | 1,526 | \$ | 6,816 | \$ 8,342 |
| 39 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 41 | | | | | | (I), | C-4, C-5 (I), C- | 7 | | |
| 42 | | Reca | p Schedule | s: C | :-1 (Interim) | | | | | |

Schedule of Interest In Tax Expense Calculation - Water

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | | Total | Utility | Utility | | |
|------|--|-----------------------|-------------------|----------|----------|------------|
| No. | Description | Per Books | Adjustments* | 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 | (43) | 240 | 197 | 197 | |
| 7 | | | | | | |
| 8 | Other Interest Expense - Intercompany | 570 | 8,971 | 9,541 | 9,541 | |
| 9 | | | | | | |
| 10 | AFUDC | - | - | - | - | - |
| 11 | | | | | | |
| 12 | ITC Interest Synchronization | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | - | | <u>-</u> | - | - |
| 14 | | | | | | |
| 15 | Total Used For Tax Calculation | \$ 527 | \$ 9,211 | \$ 9,738 | \$ 9,738 | \$ - |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | * Adjustment to calculate interest per capit | al structure in Sched | ule D1 (Interim). | | | |
| 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 | Debt Only Weighted | |
|----------|----------------------------|-----------|----------|------------------|----------------|-------------------|-----------------------|---|
| 26 | Balances From Schedule D-1 | Amount | <u>:</u> | Ratio | Cost | Cost | Cost | _ |
| 27 | | | | | | | | |
| 28 | Long-Term Debt | \$ | - | This Schedule is | not applicable | | | |
| 29 | | | | | | | | |
| 30 | Short-Term Debt | | - | | | | | |
| 31 | | | | | | | | |
| 32 | Preferred Stock | | - | | | | | |
| 33 | | | | | | | | |
| 34 | Common Equity | | | | | | | |
| 35 | | | | | | | | |
| 36 | Total | <u>\$</u> | | <u>\$</u> | <u> </u> | <u>\$</u> | \$ | |
| | | | | | | | | |



Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Schedule: C-5 (Interim)
Page 1 of 1

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Pinellas County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Historic [X] Projected []
Interim [X] Final []

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.

| | | UIF | Per Books Allocation to County Systems | | | | | | | | | |
|-------------|---|-------------|--|-------------|----------|---------|-------------|----------|----------|----------|-----------------|-------------|
| Line | | Total | Utility | Utility | Marion | Marion | Orange | Pasco | Pasco | Pinellas | Seminole | Seminole |
| No. | Description | Per Books | Adjustments | Adjusted | Water | Sewer | Water | Water | Sewer | Water | Water | Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 3 | Tax Depreciation and Amortization | \$ 415,201 | \$ - | \$ 415,201 | | | | | | | | |
| 4 | Book Depreciation and Amortization | 525,753 | - | 525,753 | | | | | · | | · · · · · · · · | |
| 5 6 7 | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 8 9 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 10 | Tap Fees | - | - | _ | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | - | 15,050 | | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | - | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | • | - | - | | | | | | · | | |
| 14 | Deferred Rate Case Amortization | (137,916) | - | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | - | 4,172 | | | | | | | | |
| 16 | Bad Debts | | | | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | - | 2,249 | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | - | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227) |
| 20 | | | | | | | | | | | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12,756) | | | | | | | | |
| 23 | (Limited by NOL) | | | | | | | | | | | |
| 24 25 | State Deferred Tax (See Note 2) | (12,756) | - | (12,756) | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | - | (219,171) | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 31 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | - | (74,519) | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | _ | (12,756) | | | | | | | | |
| 33 | road Come Control (and (Line 20) | (12,730) | | (12,130) | | | | | | | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | \$ - | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880) |
| 35 | | | | | | | | | | | | |

37 Notes:

36

Supporting Schedules: None Recap Schedules: C-2

43 not been included in the above schedule.

103

^{38 (1)} The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

^{40 (2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have

⁴¹ not been included in the above schedule.
42 (3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final []
Historical [x] Projected []

Schedule D-1 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|----------------------|-------------|-----------|---------------|
| | | Requested Rate Base | | | |
| Line No. | Class of Capital | AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 143,479 | 42.30% | 6.65% | 2.81% |
| 2 | Short Term Debt | - | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 142,678 | 42.06% | 9.69% | 4.08% |
| 5 | Customer Deposits | 3,288 | 0.97% | 6.00% | 0.06% |
| 6 | Tax Credits - Zero Cost | 4,258 | 1.26% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 45,503 | 13.41% | | |
| 9 | Other (Explain) | | | | |
| 10 | | | | | |
| 11 | Total | 339,206 | 100.00% | | 6.95% |
| 12 | | | | | |

13 14

16

Notes:

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

^{15 1.} The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.

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

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

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 120209-WS

Schedule Year Ended: 12/31/08□

Interim [x] Final []

Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|------------------|------------------|----------------|------------------|-------------|---------------------|
| | | | | | Reconciliation A | Adjustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (179,856,521) | 50.14% | 143,479 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | - | - | - | - | | |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (178,886,591) | 49.86% | 142,678 |
| 5 | Customer Deposits | 2,923 | 3,574 | 3,288 | • | n/a | 3,288 |
| 6 | Tax Credits - Zero Cost (see note 2) | 4,313 | 4,204 | 4,258 | - | n/a | 4,258 |
| 7 | Tax Credits - Weighted Cost | - | - | • | - | | · - |
| 8 | Accumulated Deferred Income Taxes (see note 2) | 45,632 | 43,958 | 45,503 | - | n/a | 45,503 |
| 9 | Other (Explain) | - | | - | - | | |
| 10 | | | | | | | |
| 11 | Total | 358,830,034 | 357,056,838 | 359,082,318 | (358,743,112) | 100.00% | 339,206 |
| 12 | | | | | فنسيب خنجونات | | |

13 14 Notes

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

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

Recap Schedules: D-1 Interim

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

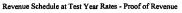
Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] or Sewer []

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

Schedule E-1 Interim Page 1 of 1 Preparer: Kirsten Markwell

| (1) | (2) | (3) Test Year Rates | (4) Test Year Rates | (5) Test Year Rates | (6) Current Rates | (7) |
|-------------|---|-------------------------|------------------------|------------------------|------------------------|-----------------------|
| Line No. | Class/Meter Size | Effective 10.19.2010 | Effective 2.23.2011 | Effective 7.21.2011 | Effective 7.26.2011 | Proposed Rates |
| 1 | Residential - Base Facility Charge | | | | | |
| 2 | 5/8" Residential | \$7.30 | \$7.33 | \$7.12 | \$7.17 | \$8.48 |
| 3 | 1" Residential | \$18.25 | \$18.32 | \$17.79 | \$17.93 | \$21.20 |
| 4 | 1.5" Residential | \$36.50 | \$36.65 | \$35.58 | \$35.85 | \$42.39 |
| 5 | 2" Residential | \$58.40 | \$58.64 | \$56.94 | \$57.38 | \$67.84 |
| 6 | 3" Residential | \$116.80 | \$117.28 | \$113.87 | \$114.75 | \$135.67 |
| 7 | 4" Residential | \$182.50 | \$183.25 | \$177.92 | \$179.29 | \$211.98 |
| 8 | 6" Residential | \$365.00 | \$366.50 | \$355.84 | \$358.58 | \$423.95 |
| 9 10 | Consul Samina Dana Facility Change | | | | | |
| 11 | General Service - Base Facility Charge 5/8" General Service | \$7.30 | \$7.33 | \$7.12 | \$7.17 | \$8,48 |
| 12 | 1" General Service | \$7.30 \$18.25 | \$18.32 | \$7.12 \$17.79 | • | |
| 13 | 1.5" General Service | \$36.50 | \$16.52 \$36.65 | \$35.58 | \$17.93 \$35.85 | \$21.20 \$42.39 |
| 13 | 2" General Service | \$58.40 | \$58.64 | \$55.58 \$56.94 | \$33.83 \$57.38 | \$42.39 \$67.84 |
| 15 | 3" General Service | \$116.80 | \$38.04 \$117.28 | \$30.94 \$113.87 | \$37.36 \$114.75 | \$07.84 \$135.67 |
| 16 | 4" General Service | \$110.80 \$182.50 | \$117.28 \$183.25 | \$113.87 \$177.92 | \$114.73 \$179.29 | \$133.67 \$211.98 |
| 17 | 6" General Service | \$365.00 | \$183.23 \$366.50 | \$177.92 \$355.84 | | |
| 18 | 6 General Service | \$303.00 | \$300.30 | \$333.84 | \$358.58 | \$423.95 |
| 19 | Multi-Residential Service - Base Facility Charge | | | | | |
| 20 | 5/8" Multi-Residential Service | \$7.30 | \$7.33 | \$7.12 | \$7.17 | \$8.48 |
| 21 | 1" Multi-Residential Service | \$18.25 | \$18.32 | \$17.79 | \$17.93 | \$0.46 \$21.20 |
| 22 | 1.5" Multi-Residential Service | \$16.23 \$36.50 | \$16.52 \$36.65 | \$35.58 | \$17.93 \$35.85 | \$21.20 \$42.39 |
| 23 | 2" Multi-Residential Service | \$58.40 | \$58.64 | \$55.94 | \$55.85 \$57.38 | \$42.39 \$67.84 |
| 23 24 | 3" Multi-Residential Service | \$38.40 \$116.80 | \$38.04 \$117.28 | \$36.94 \$113.87 | \$37.36 \$114.75 | \$67.84 \$135.67 |
| 25 | 4" Multi-Residential Service | \$110.80 | \$117.28 \$183.25 | \$177.92 | \$114.73 \$179.29 | \$133.07 |
| 26 | 6" Multi-Residential Service | \$365.00 | \$165.25 \$366.50 | \$355.84 | \$358.58 | \$423.95 |
| 27 | o Multi-Residential Service | \$303.00 | \$ 300.30 | \$333.64 | \$336.36 | \$ 4 43.93 |
| 28 | Gallonage Charge (per 1,000 Gallons) | | | | | |
| 29 | Residential - First 3,000 gallons | \$3.95 | \$3.97 | \$3.91 | \$3.94 | \$4.66 |
| 30 | Residential - in excess of 3,000 gallons | \$4.39 | \$4.41 | \$4.35 | \$4.38 | \$5.18 |
| 31 | General Service | \$4.10 | \$4.12 | \$4.00 | \$4.03 | \$4.76 |
| 32 | Multi Residential | \$4.10 | \$4.12 | \$4.00 | \$4.03 | \$4.76 |



Florida Public Service Commission

Schedule E-2 Interim

Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] 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.

| (1) | (2) | | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|-------------|---|-----------------------|------------------------|---------------------------------|--------------------|-----------------------|------------------------|---------------------------------|--------------------|---------------------------|------------------------|---------------------------------|--------------------|
| | | | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year | Test Year | Total Bills | Total Billable | Test Year |
| **** | | | for Rates Effective | Gallons (in 000's) for Rates | Rates Effective | Revenues for Rates | for Rates Effective | Gallons (in 000's) for Rates | Rates Effective | Revenues | for Rates Effective | Gallons (in 000's) for Rates | Rates Effective |
| Line No. | Class/Meter Size | | 10/19/10 | Eff. 10/19/10 | 10/19/10 | Eff. 10/19/10 | 02/23/11 | Fiff. 2/23/11 | 02/23/11 | for Rates Eff. 2/23/11 | 07/21/11 | Eff. 7/21/11 | 07/21/11 |
| 110. | Classifictor 5120 | | 10/12/10 | LII, 10/17/10 | 10/17/10 | ER. 10/19/10 | 02/23/11 | LII. 2/23/11 | 02/23/11 | EII. 2/23/11 | | CII. WEITH | 0//21/11 |
| 1 | Residential - Base Charge | | | | | | | | | | | | |
| 2 | 5/8" Residential | | 987 | | \$7.30 | \$7,205 | 2,473 | | \$7.33 | \$18,127 | | | \$7.12 |
| 3 | 1" Residential | seed the state of the | 1,006 | | \$18.25 | \$347 \$7,552 | 2,518 | | \$18.32 | \$824 | | | \$17.79 |
| 5 | 16 | otal Residential | 1,000 | | | \$7,552 | 2,318 | | | \$18,951 | | | |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | |
| 8 | 0-3,000 Gallons | | | 1,832 | \$3.95 | \$7,236 | | 4,145 | \$3.97 | \$16,456 | | | \$3.91 |
| 9 | Over 3,000 Gallons | | | 550 | \$4.39 | \$2,415 | | 1,524 | \$4.41 | \$6,721 | | | \$4.35 |
| 10 11 | 5/8" Residential Total Gallons | | | 2,382 | | \$9,651 | | 5,669 | | \$23,176 | | | |
| 12 | 1" Residential | | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | | 32 | \$3.95 | \$126 | | 67 | \$3.97 | \$266 | | | \$3.91 |
| 14 | Over 3,000 Gallons | | | 4 | \$4.39 | \$18 | | 2 | \$4.41 | \$9 | | | \$4.35 |
| 15 | 1" Residential Total Gallons | | | 36 | | \$144 | | 69 | | \$275 | | | |
| 16 | main in dia. | | 1006 | 2.410 | | | | | | | | | |
| 17 | Total Residential Service | | 1,006 | 2,418 | | \$17,347 | 2,518 | 5,738 | | \$42,403 | | | |
| 18 19 | | Averag | e Residential Bill | | | \$17.24 | | | | <u>\$16.84</u> | | | |
| 20 | | Ttvorug | c residental bin | | | <u> 911127</u> | | | | \$10.07 | | | |
| 21 | General Service - Base Charge | | | | | | | | | | | | |
| 22 | 5/8" General Service | | 4 | | \$7.30 | \$29 | 10 | | \$7,33 | \$73 | | | \$7.12 |
| 23 | 1" General Service | | 2 | | \$18.25 | \$37 | .5 | | \$18.32 | \$92 | | | \$17.79 |
| 24 | 2" General Service | .10 10 1 | 6 | | \$58.40 | \$350 | 15 | | \$58.64 | \$880 | | | \$56.94 |
| 25 26 | 10 | otal General Service | 12 | | | \$416 | 30 | | | \$1,045 | | | |
| 27 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 28 | 5/8" General Service | | | - | \$4.10 | \$0 | | - | \$4.12 | \$0 | | | \$4.00 |
| 29 | l" General Service | | | - | \$4.10 | \$0 | | 1 | \$4.12 | \$4 | | | \$4.00 |
| 30 | 2" General Service | | | 257 | \$4.10 | \$1,054 | | 457 | \$4.12 | \$1,883 | | | \$4.00 |
| 31 | Total | | | 257 | | \$1,054 | | 458 | | \$1,887 | | | |
| 32 33 | Total General Service | | 12 | 257 | | \$1,470 | 30 | 458 | | \$2,931 | | | |
| 34 | Total General Gervice | | | 257 | | 31,470 | | 438 | | 32,731 | | | |
| 35 | | Average Ge | eneral Service Bill | | | \$122.48 | | | | \$97.72 | | | |
| 36 | | | | | | | | | | | | | |
| 37 | Total Miscellaneous Service Charge Revenues | | | | | \$160 | | | | \$513 | | | |
| 38 39 | Total Above Calculations | | | | | C19 077 | | | | 645 647 | | | |
| 39 40 | TOTAL VOOLE CHICKINGIES | | | | | \$18,977 | | | | \$45,847 | | | |
| 41 | Total Per Books | | | | | \$6,372 | | | | \$48,134 | | | |
| 42 | Adjustment to Remove Accrual Included in Per Books Balance | | | | | \$1,600 | | | | (\$468) | | | |
| 43 | Adjustment to Remove the Effect of Refund of 2010 Revenues, Booke | ed in 1/2011 | | | | \$10,635 | | | | | | | |
| 44 | Total Adjusted Books | | | | | \$18,607 | | | | \$47,666 | | | |
| 45 46 | Difference | | | | | \$370 | | | | (61 910) | | | |
| 47 | District | | | | | 33/0 | | | | (\$1,819) | | | |
| 48 | Percentage Difference | | | | | 1.99% | | | | -3.82% | | | |
| | - | | | | | | | | | | | | |



Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Preparer: Kirsten Markwell

Schedule E-2 Interim Page 2 of 2

Company: Utilities, Inc. of Florida; Pinellas County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [x] 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.

| (1) | (2) | | (14) Test Year | (15) Total Bills | (16) Total Billable | (17) Test Year | (18) Test Year | (19) | (20) Total Billable | (21) | (22) | (23) | (24) |
|------|--|-----------------------|-----------------------|------------------------|---------------------------------|--------------------|-----------------------|--------------------|---------------------------|--------------------|-----------------|------------|-------------------------|
| Line | | | Revenues for Rates | for Rates Effective | Gallons (in 000's) for Rates | Rates Effective | Revenues for Rates | Total Bills for | Gallons (in 000's) for | Total Test Year | Annualized | Proposed | Revenues at Proposed |
| No. | Class/Meter Size | | Eff. 7/21/11 | 07/26/11 | Eff. 7/26/11 | 07/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Revenues | Rates | Rates |
| 1 | Residential - Base Charge | | | | | | | | | | | | |
| 2 | 5/8" Residential | | \$0 | 2,464 | | \$7.17 | \$17,667 | 5,924 | | \$42,999 | \$42,475 | \$8,48 | \$50,236 |
| 3 | 1" Residential | | \$0 | 45 | | \$17.93 | \$807 | 109 | | \$1,978 | \$1,954 | \$21.20 | \$2,311 |
| 4 | | Total Residential | \$0 | 2,509 | | | \$18,474 | 6,033 | | \$44,977 | \$44,429 | | \$52,546 |
| 5 | | | | | | | | | | | | | |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 7 | 5/8" Residential | | | | | | | | | | | | |
| 8 | 0-3,000 Gallons | | \$0 | | 3,266 | \$3.94 | \$12,868 | | 9,243 | \$36,560 | \$36,417 | \$4.66 | \$43,072 |
| 9 | Over 3,000 Gallons | | \$0 | | 1,221 | \$4.38 | \$5,348 | | 3,295 | \$14,483 | \$14,432 | \$5.18 | \$17,068 |
| 10 | 5/8" Residential Total Gallons | | \$0 | | 4,487 | | \$18,216 | | 12,538 | \$51,043 | \$50,850 | | \$60,140 |
| 11 | | | | | | | | | | | | | |
| 12 | 1" Residential | | | | | | | | | | | | |
| 13 | 0-3,000 Gallons | | \$0 | | 71 | \$3.94 | \$280 | | 170 | \$672 | \$670 | \$4,66 | \$792 |
| 14 | Over 3,000 Gallons | | \$0_ | | 11 | \$4.38 | \$48 | | 17 | \$75 | \$74 | \$5.18 | \$88 |
| 15 | 1" Residential Total Gallons | | \$0 | | 82 | | \$328 | | 187 | \$747 | \$744 | | \$880 |
| 16 | | | | | | | | | | | | | |
| 17 | Total Residential Service | | | 2,509 | 4,569 | | \$37,018 | 6,033 | 12,725 | \$96,767 | \$96,023 | | \$113,567 |
| 18 | | | | | | | | | | | | | |
| 19 | | Av | eri \$0.00 | | | | <u>\$14.75</u> | | | \$16.04 | <u>\$15.92</u> | | <u>\$18.82</u> |
| 20 | | | | | | | | | | | | | |
| 21 | General Service - Base Charge | | | | | | | | | | | | |
| 22 | 5/8" General Service | | \$0 | 10 | | \$7.17 | \$72 | 24 | | \$174 | \$172 | \$8.48 | \$204 |
| 23 | 1" General Service | | \$0 | 5 | | \$17.93 | \$90 | 12 | | \$218 | \$215 | \$21.20 | \$254 |
| 24 | 2" General Service | | \$0 | 15 | | \$57.38 | \$861 | 36 | | \$2,091 | \$2,066 | \$67.84 | \$2,442 |
| 25 | | Total General Service | \$0 | 30 | | | \$1,022 | 72 | | \$2,483 | \$2,453 | | \$2,900 |
| 26 | | | | | | | | | | | | | |
| 27 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 28 | 5/8" General Service | | \$0 | | - | \$4.03 | \$0 | | - | \$0 | \$0 | \$4.76 | \$0 |
| 29 | 1" General Service | | \$0 | | • | \$4.03 | \$0 | | 1 | \$4 | \$4 | \$4.76 | \$ 5 |
| 30 | 2" General Service | | \$0 | | 665 | \$4.03 | \$2,680 | | 1,379 | \$5,616 | \$5,557 | \$4.76 | \$6,564 |
| 31 | Total | | \$0 | | 665 | | \$2,680 | | 1,380 | \$5,621 | \$5,561 | | \$6,569 |
| 32 | | | | | | | | | | | | | |
| 33 | Total General Service | | \$0 | 30 | 665 | | \$3,702 | 72 | 1,380 | \$8,103 | \$8,014 | | \$9,469 |
| 34 | | | | | | | | | | | | | |
| 35 | | Averag | ge (\$0.00 | | | | <u>\$123.40</u> | | | \$112.55 | <u>\$111.31</u> | | <u>\$131.51</u> |
| 36 | | | | | | | | | | | | | |
| 37 | Total Miscellaneous Service Charge Revenues | | | | | | \$291 | | | \$964 | \$964 | | \$964 |
| 38 | | | | | | | | | | | | | |
| 39 | Total Above Calculations | | \$0 | | | | \$41,011 | | | \$105,834 | \$105,002 | | \$124,000 |
| 40 | | | | | | | | | | | | | |
| 41 | Total Per Books | | | | | | \$41,289 | | | \$95,795 | | | |
| 42 | Adjustment to Remove Accrual Included in Per Books Balance | | \$0 | | | | (\$373) | | | \$759 | | | |
| 43 | Adjustment to Remove the Effect of Refund of 2010 Revenues, Bo | ooked in 1/2011 | | | | | | | | \$10,635 | | | |
| 44 | Total Adjusted Books | | \$0 | | | | \$40,916 | | | \$107,189 | Total Require | d Revenues | 123,968 |
| 45 | | | | | | | | | | | | | |
| 46 | Difference | | \$0 | | | | \$94 | | | (\$1,355) | Difference | | \$32 |
| 47 | | | _ | | | | | | | | | | |
| 48 | Percentage Difference | | <u>0%</u> | | | | 0.23% | | | <u>-1.26%</u> | Percentage D | ifference | 0.03% |

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| | 5.4.5 -7.5. | |
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| SCHEDULE | PAGE(S) | DESCRIPTION OF SCHEDULE |
| | | |
| = 4 | 404 | Jansen |
| F-1 | 124 | Gallons of Water Pumped, Sold and Unaccounted For |
| F-2 | 125 | Gallons of Wastewater Treated |
| F-3 | 126 | Water Treatment Plant Data |
| F-4 | 127 | Wastewater Treatment Plant Data |
| F-5 | 128 | Used and Useful Calculations - Water Treatment Plant |
| F-6 | 129 | Used and Useful Calculations - Wastewater Treatment Plant |
| F-7 | 130 | Used and Useful Calculations - Water Distribution System and Wastewater Collection System |
| F-8 | 131 | Margin Reserve Calculations - Water and Wastewater |
| F-9 | 132 | Equivalent Residential Connections - Water |
| F-10 | 133 | Equivalent Residential Connections - Wastewater |
| | | <u>Little Wekiva</u> |
| F-1 | 134 | Gallons of Water Pumped, Sold and Unaccounted For |
| F-2 | 135 | Gallons of Wastewater Treated |
| F-3 | 136 | Water Treatment Plant Data |
| F-4 | 137 | Wastewater Treatment Plant Data |
| F-5 | 138 | Used and Useful Calculations - Water Treatment Plant |
| F-6 | 139 | Used and Useful Calculations - Wastewater Treatment Plant |
| F-7 | 140 | Used and Useful Calculations - Water Distribution System |
| | | and Wastewater Collection System |
| F-8 | 141 | Margin Reserve Calculations - Water and Wastewater |
| F-9 | 142 | Equivalent Residential Connections - Water |
| F-10 | 143 | Equivalent Residential Connections - Wastewater |
| | | Oakland Shores |
| F-1 | 144 | Gallons of Water Pumped, Sold and Unaccounted For |
| F-2 | 145 | Gallons of Wastewater Treated |
| F-3 | 146 | Water Treatment Plant Data |
| F-4 | 147 | Wastewater Treatment Plant Data |
| F-5 | 148 | Used and Useful Calculations - Water Treatment Plant |
| F-6 | 149 | Used and Useful Calculations - Wastewater Treatment Plant |
| F-7 | 150 | Used and Useful Calculations - Water Distribution System |
| | | and Wastewater Collection System |
| F-8 | 151 | Margin Reserve Calculations - Water and Wastewater |
| F-9 | 152 | Equivalent Residential Connections - Water |
| F-10 | 153 | Equivalent Residential Connections - Wastewater |
| | | Park Ridge |
| F-1 | 154 | Gallons of Water Pumped, Sold and Unaccounted For |
| F-2 | 155 | Gallons of Wastewater Treated |
| F-3 | 156 | Water Treatment Plant Data |
| F-4 | 157 | Wastewater Treatment Plant Data |
| F-5 | 158 | Used and Useful Calculations - Water Treatment Plant |
| F-6 | 159 | Used and Useful Calculations - Wastewater Treatment Plant |
| F-7 | 160 | Used and Useful Calculations - Water Distribution System |
| | | and Wastewater Collection System |
| F-8 | 161 | Margin Reserve Calculations - Water and Wastewater |
| F-9 | 162 | Equivalent Residential Connections - Water |
| F-10 | 163 | Equivalent Residential Connections - Wastewater |
| | | |

| | SCHEDULE | PAGE(S) | DESCRIPTION OF SCHEDULE |
|---|-----------------------------|------------|--|
| | | | Phillips |
| | F-1 | 164 | Gallons of Water Pumped, Sold and Unaccounted For |
| | F-2 | 165 | Gallons of Wastewater Treated |
| | F-3 | 166 | Water Treatment Plant Data |
| | F-4 | 167 | Wastewater Treatment Plant Data |
| | F-5 | 168 | Used and Useful Calculations - Water Treatment Plant |
| | F-6 | 169 | Used and Useful Calculations - Wastewater Treatment Plant |
| | F-7 | 170 | Used and Useful Calculations - Water Distribution System and Wastewater Collection System |
| | F-8 | 171 | Margin Reserve Calculations - Water and Wastewater |
| | F-9 | 172 | Equivalent Residential Connections - Water |
| | F-10 | 173 | Equivalent Residential Connections - Wastewater |
| | | 474 | Ravenna Park, Lincoln Heights |
| | F-1 | 174 | Gallons of Water Pumped, Sold and Unaccounted For |
| | F-2 | 175 476 | Gallons of Wastewater Treated |
| | F-3 | 176 477 | Water Treatment Plant Data |
| | F-4 F-5 | 177 479 | Wastewater Treatment Plant Data |
| | r-3 F-6 | 178 179 | Used and Useful Calculations - Water Treatment Plant |
| | r-0 F-7 | 179 | Used and Useful Calculations - Wastewater Treatment Plant |
| | 1 -1 | 101 | Used and Useful Calculations - Water Distribution System and Wastewater Collection System |
| | F-8 | 182 | Margin Reserve Calculations - Water and Wastewater |
| 1 | F-9 | 183 | Equivalent Residential Connections - Water |
| , | F-10 | 184 | Equivalent Residential Connections - Water Equivalent Residential Connections - Wastewater |
| | | | <u>Weatherfield</u> |
| | F-1 | 185 | Gallons of Water Pumped, Sold and Unaccounted For |
| | F-2 | 186 | Gallons of Wastewater Treated |
| | F-3 | 187 | Water Treatment Plant Data |
| | F-4 | 188 | Wastewater Treatment Plant Data |
| | F-5 | 189 | Used and Useful Calculations - Water Treatment Plant |
| | F-6 | 190 | Used and Useful Calculations - Wastewater Treatment Plant |
| | F-7 | 192 | Used and Useful Calculations - Water Distribution System |
| | | 488 | and Wastewater Collection System |
| | F-8 | 193 | Margin Reserve Calculations - Water and Wastewater |
| | F-9 | 194 | Equivalent Residential Connections - Water |
| | F-10 | 195 | Equivalent Residential Connections - Wastewater |
| | | | INTERIM RATE SCHEDULES |
| | A-1 Interim | 196 | Water Rate Base - Interim |
| | A-2 Interim | 197 | Sewer Rate Base - Interim |
| | A-3 Interim | 198 | Adjustments to Rate Base |
| | B-1 Interim | 200 | Schedule of Water Operating Statement - Interim |
| | B-2 Interim | 201 | Schedule of Sewer Operating Statement - Interim |
| | B-3 Interim | 202 305 | Adjustments to Operating Income |
| | B-15 Interim C-1 Interim | 205 207 | Taxes Other Than Income |
| | C-1 Interim | | Reconciliation of Total Income Tax Provision |
| | C-2 Interim C-3 Interim | 208 210 | State and Federal Income Tax Calculation - Current |
| | C-3 Interim | 210 211 | Schedule of Interest in Tax Expense Calculation |
| | D-1 Interim | 211 212 | Deferred Income Tax Expense |
| • | D-1 Interim D-2 Interim | 212 213 | Requested Cost of Capital Paconciliation of Capital Structure to Pate Race |
| | E-1 Interim | 213 214 | Reconciliation of Capital Structure to Rate Base |
| | E-2 Interim | 214 216 | Rate Schedule - Present, and Interim Revenue Schedule at Present and Interim Rates |
| | e-z mænn | 410 | Nevenue Schedule at Present and interim Rates |

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Interim [] Final [X]
Historic [X] Projected []

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Schedule: A-1

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|-------------|-----------------------------------|------------------------|------------------------|------|--------------------|---------------------------|
| Line No. | Description | Per Books | Utility Adjustments | Ref. | Utility Balance | Supporting Schedule(s) |
| 110. | Description | | Adjustificitis | | Durance | ochedule(s) |
| 1 2 | Utility Plant in Service | 3,708,270 | 1,371,637 | (A) | 5,079,907 | A-5, A-3 |
| 3 | Utility Land & Land Rights | (1,714) | 17,929 | (A) | 16,215 | A-5 |
| 5 6 | Less: Non-Used & Useful Plant | - | - | | - | A-7 |
| 7 8 | Construction Work in Progress | • | - | | - | A-3 |
| 9 | Less: Accumulated Depreciation | (384,499) | (1,331,122) | (B) | (1,715,621) | A-9, A-3 |
| 11 12 | Less: CIAC | (1,214,604) | 3,587 | (D) | (1,211,017) | A-12, A-3 |
| 13 | Accumulated Amortization of CIAC | 863,089 | (35,497) | (E) | 827,592 | A-14, A-3 |
| 15 16 | Acquisition Adjustments | - | - | | - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 19 20 | Advances For Construction | - | - | | · - | A-16 |
| 21 22 | Working Capital Allowance | <u> </u> | 210,184 | (H) | 210,184 | A-17, A-3 |
| 23 | Total Rate Base | 2,970,542 | 236,717 | | 3,207,259 | |

Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Florida Public Service Commission

Schedule: A-2

Page 1 of 1 Preparer: Kirsten Markwell

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.

| • • • | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|----------|-------------------------------------|------------------------|-------------|-------|-----------------|-------------|
| Line | | Per | Utility | | Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| 1 | Utility Plant In Service | 1,613,859 | 1,764,826 | (A) | 3,378,685 | A-6, A-3 |
| 2 | | | | | | |
| 3 4 | Utility Land & Land Rights | 180,351 | (161,339) | (A) | 19,012 | A-6, A-3 |
| 5 6 | Less: Non-Used & Useful Plant (net) | - | - | | - | A -7 |
| 7 8 | Construction Work in Progress | 10 | (10) | (C) | - | A-3 |
| 9 | Less: Accumulated Depreciation | (37,627) | (1,024,809) | (8) | (1,062,436) | A-10, A-3 |
| 11 | Less: CIAC | (1,042,129) | 327,749 | (D) | (714,380) | A-12, A-3 |
| 13 14 | Accumulated Amortization of CIAC | 556,978 | (56,515) | (E) | 500,463 | A-14, A-3 |
| 15 16 | Acquisition Adjustments | - | - | | - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 19 20 | Advances For Construction | - | | | - | A-16 |
| 21 22 | Working Capital Allowance | | 111,517 | (H) - | 111,517 | A-17, A-3 |
| 23 | Total Rate Base | 1,271,442 | 961,420 | | 2,232,861 | |

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Schedule: A-3 Page 1 of 4 Docket No.: 120209-WS Preparer: Kirsten Markwell

| Line No. | Description | | Water | Wastewater |
|-------------|--|----------------|-----------|------------|
| 1 (A) | <u>Utility Plant</u> | | | |
| 2 | 1. Utility Plant in Service | | | |
| 3 | (a) Allocate Common General Plant to wastewater based on ERCs | Total in Water | | |
| 4 | 304.5 / 354.7 Structures & Improvements - Common (Object 1175) | 107,568 | (37,288) | 37,288 |
| 5 | 340.5 / 390.7 Office Furniture & Equipment | 446,022 | (154,613) | 154,613 |
| 6 | 341.5 / 391.7 Transportation Equipment | 189,220 | (65,593) | 65,593 |
| 7 | 342.5 / 392.7 Stores Equipment | • | - | - |
| 8 | 343.5 / 393.7 Tools, Shop & Garage Equipment | 24,160 | (8,375) | 8,375 |
| 9 | 344.5 / 394.7 Laboratory Equipment | 6,609 | (2,291) | 2,291 |
| 10 | 345.5 / 395.7 Power Operated Equipment | 4,341 | (1,505) | 1,505 |
| 11 | 346.5 / 396.7 Communication Equipment | 5,248 | (1,819) | 1,819 |
| 12 | 347.5 / 397.7 Miscellaneous Equipment | - | - | - |
| 13 | See Schedules A5 and A6, column (3) | | | |
| 14 | Total allocations of General Plant between water and wastewater | 783,168 | (271,484) | 271,484 |
| 15 | | | | |
| 16 | (b) To correct parent company transportation allocations | | (86,710) | (46,005) |
| 17 | To correct parent company other allocations during the year based on ERCs | | 132,924 | (59,122) |
| 18 | See Schedules A5 and A6, column (4) for detail accounts and amounts | | | |
| 19 | Total Allocation Adjustments | _ | 46,214 | (105,127) |
| 20 | | | | |
| 21 | (c) Adjustments to Rollforward Plant - 1/1/09 to 12/31/11 | | 972,097 | 1,224,130 |
| 22 | See Schedules A5 and A6, column (5) for detail accounts and amounts | | , | ., |
| 23 | Total adjustments to rollforward plant - 1/1/2009 to 12/31/2011 | _ | 972,097 | 1,224,130 |
| 24 | • | _ | 0, 2,00, | 1,221,700 |
| 25 | Pro Forma Adjustments | | | |
| 26 | (d) Plant Additions and Retirements for 2012 & 2013. Cost of Plant retired was calculated using the Handy Whitman | | | |
| 27 | Index and the date of original installation of plant retired. | | | |
| 28 | made and the date of original installation of plant formed. | | | |
| 29 | Park Ridge Water Distribution and Valve Replacement | | | |
| 30 | 331.4 - Water Mains | | 245.000 | |
| 31 | | | 245,000 | |
| 32 | 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services | | (29,148) | |
| 33 | 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 | | 25,000 | |
| 34 | , , , | | (2,597) | |
| 35 | 334.4 - Water Meters | | 10,000 | |
| | 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 | | (4,115) | |
| 36 | P. I. D. I. MED St. V. I. S. V. I. D. V. I. S. V | | | |
| 37 | Park Ridge WTP Electrical Equipment Replaced | | | |
| 38 | 311.3 - Pumping Equipment - WTP | | 80,000 | |
| 39 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (10,191) | |
| 40 | | | | |
| 41 | Park Ridge Emergency Interconnection with Sanford | | | |
| 42 | 309.2 - Supply Mains | | 65,000 | |
| 43 | | | | |
| 44 | Ravenna Park WTP Electrical Equipment Replaced | | | |
| 45 | 311.3 - Pumping Equipment - WTP | | 100,000 | |
| 46 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (12,739) | |
| 47 | | | | |
| 48 | Phillips WTP Electrical Equipment Replaced | | | |
| 49 | 311.3 - Pumping Equipment - WTP | | 80,000 | |
| 50 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (10,191) | |
| 51 | | | | |
| 52 | Weathersfield WTP Electrical Equipment Replaced | | | |
| 53 | 311.3 - Pumping Equipment - WTP | | 65,000 | |
| 54 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (8,280) | |
| 55 | | | | |
| 56 | Weathersfield Valve Installation | | | |
| 57 | 331.4 - Water Mains | | 50,000 | |
| 58 | | | 00,000 | |
| 59 | Ravenna Park Force Main Replacement | | | |
| 60 | 360.2 - Force Main | | | 80,000 |
| 61 | 360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978 | | | (22,765) |
| 62 | ender of the same and the same states and the same same same same same same same sam | | | (22,700) |
| 63 | Ravenna Park reduction of I&I | | | |
| 64 | 361.2 - Gravity Main | | | 1EE 70F |
| 65 | Construction of the control of the c | | | 155,765 |
| 66 | Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules A5 & A6, Col. (6) | | 640 700 | 240.000 |
| 67 | Towar To Forma Aujusunems for Flam Additions & Retirements - See Schedules AS & Ab, Col. (6) | _ | 642,739 | 213,000 |
| | Total Adjustments to Hillity Plant in Comd- | _ | 4.000.000 | 4 000 100 |
| 68 | Total Adjustments to Utility Plant in Service | | 1,389,566 | 1,603,487 |

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

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| | Description | | Water | Wastewater |
|-----|--|--------------------|------------------|------------|
| (B) | Accumulated Depreciation | | | |
| | 1. Utility Plant in Service (a) Allocate Common General Plant Accumulated Depreciation to wastewater based on ERCs | Total in Water | | |
| | 304.5 / 354.7 Structures & Improvements - Object 1970 | | (12.270) | 42.070 |
| | 340.5 / 390.7 Office Furniture & Equipment | 38,282 | (13,270) | 13,270 |
| | 341.5 / 391.7 Transportation Equipment | 243,495 151,222 | (84,407) | 84,407 |
| | 342.5 / 392.7 Stores Equipment | 131,222 | (52,421) | 52,42 |
| | 343.5 / 393.7 Tools, Shop & Garage Equipment | 19,085 | (6,616) | 6,61 |
| | 344.5 / 394.7 Laboratory Equipment | 5,495 | | 1,90 |
| | 345.5 / 395.7 Power Operated Equipment | 672 | (1,905) (233) | 23 |
| | 346.5 / 396.7 Communication Equipment | 706 | (245) | 24 |
| | 347.5 / 397.7 Miscellaneous Equipment | 700 | (240) | 24 |
| | See Schedules A9 and A10, column (3) | • | - | |
| | Total allocation of General Plant Accumulated Depreciation | 458,957 | (159,097) | 159,09 |
| | Total allocation of General Flank Accumulated Depression | 450,957 | (155,057) | 159,09 |
| | (b) To correct parent company transportation allocations | | | |
| | To correct parent company that allocations during the year based on ERCs | | (84,623) | (44,89 |
| | See Schedules A9 and A10, column (4) for detail accounts and amounts | | (64,686) | |
| | Total Allocation Adjustments | | (149,309) | (87,17 |
| | Total Palocation Palacations | | (143,303) | (132,06 |
| | (c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | | 1,548,681 | 022.01 |
| | See Schedules A9 and A10, column (5) for detail accounts and amounts | | 1,540,001 | 932,01 |
| | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | _ | 1,548,681 | 932,01 |
| | Total Aujustinents to Romolward Flant Aub - 17 1/2003 to 1/25 1/2011 | | 1,340,001 | 932,01 |
| | Pro-Forma Adjustments | | | |
| | (d) To annualize accumulated depreciation for assets placed in service during the test year | | 4,583 | 40 |
| | See Schedules A9 and A10, column (6) for detail accounts and amounts | | 4,565 | 40 |
| | Total Adjustments to Annualize A/D for assets placed in service in the Test Year | _ | 4,583 | 40 |
| | rotal Aujusuments to Ammuaize Aub for assets placed in service in the Test real | _ | 4,363 | 40 |
| | | | | |
| | (e) To calculate additions and retirements to accumulated depreciation for pro forma additions and retirements | | | |
| | Park Ridge Water Distribution and Valve Replacement | | | |
| | 331.4 - Water Mains | | 5,698 | |
| | 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 | | (29,148) | |
| | 333.4 - Water Services | | 625 | |
| | 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 | | (2,597) | |
| | 334.4 - Water Meters | | 500 | |
| | 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 | | (4,115) | |
| | | | | |
| | Park Ridge WTP Electrical Equipment Replaced | | | |
| | 311.3 - Pumping Equipment - WTP | | 4,000 | |
| | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (10,191) | |
| | | | | |
| | Park Ridge Emergency Interconnection with Sanford | | | |
| | 309.2 - Supply Mains | | 1,857 | |
| | | | | |
| | Ravenna Park WTP Electrical Equipment Replaced | | | |
| | 311.3 - Pumping Equipment - WTP | | 5,000 | |
| | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (12,739) | |
| | Prince Management of the second of the secon | | | |
| | Phillips WTP Electrical Equipment Replaced | | | |
| | 311.3 - Pumping Equipment - WTP | | 4,000 | |
| | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (10,191) | |
| | Mark Charles | | | |
| | Weathersfield WTP Electrical Equipment Replaced | | | |
| | 311.3 - Pumping Equipment - WTP | | 3,250 | |
| | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | | (8,280) | |
| | Market Section 1 | | | |
| | Weathersfield Valve Installation | | | |
| | 331.4 - Water Mains | | 1,163 | |
| | Parama Park Franchis Carlos and | | | |
| | Ravenna Park Force Main Replacement | | | |
| | 360.2 - Force Main | | | 2,667 |
| | 360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978 | | | (22,765 |
| | . | | | |
| | Ravenna Park reduction of I&I | | | |
| | 361.2 - Gravity Main | | | 3,46 |
| | | | | |
| | Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules A9 and A10, column (7). | | (51,168) | (16,637 |

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| ine lo. | | Description | | Water | Wastewater |
|------------|----------|--|-------------|-----------|------------|
| 1 | | (f) Adjustments to rollforward Accumulated Depreciation - 1/1/12 to 12/31/12 | | 137,432 | 81,996 |
| 2 | | See Schedules A9 & A10, column (8) for detail accounts and amounts | _ | | |
| 3 4 | | Total Adjustments to Rollforward Plant A/D - 1/1/2012 to 12/31/2012 | _ | 137,432 | 81,996 |
| 5 | | Total Accumulated Depreciation Adjustments | - | 1,331,122 | 1,024,809 |
| 6 | | | - | | |
| 7 (8 | (C) | Construction Work in Progress | | | (40) |
| o 9 | | To remove from rate base average adjusted construction work in process balance | | - | (10) |
| 0 | | Total Construction Work in Progress Adjustments | - | | (10 |
| 1 2 | . | O-stributions is Aid of Construction (CIACI) | | | |
| 3 | (D) | Contributions in Aid of Construction (CIAC) 1. Adjustments to Roliforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 | | (3,587) | (304,984 |
| 4 | | See Schedules A12, page 2 of 2, column (16) | | (0,007) | (00-1,50-1 |
| 5 | | Total Adjustments to Rollover CIAC to 12/31/11 | - | (3,587) | (304,984 |
| 6 | | | - | | |
| 7 | | Pro-Forma Adjustments | | | |
| 3 | | 2 To retire from CIAC Ravenna Park Force Main Replaced. Force main was contributed by developer. | | | |
| 9 | | 360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978 | - | | (22,765 |
|) 1 | | Total CIAC Adjustments | - | (3,587) | (327,749 |
| 2 | | Total ONG Adjustitions | - | (5,567) | (327,743 |
| | (E) | Accumulated Amortization of CIAC | | | |
| 1 | , | 1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (62,848) | (48,986) |
| 5 | | See Schedules A14, page 2 of 2, column (16) | _ | | |
| 3 | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | _ | (62,848) | (48,986 |
| , 3 | | Pro-Forma Adjustments | | | |
| , | | To annualize amortization for CIAC received during the test year | | 27,351 | 15,236 |
|) | | See Schedules A14, page 2 of 2, column (17) | | 27,331 | 15,230 |
| | | Total Adjustments to annualize amortization of CIAC | - | 27,351 | 15,236 |
| | | · | - | | |
| } | | 3. To retire from Accumulated Amortization of CIAC Ravenna Park Force Main Replaced. Force main was contributed | | - | - |
| 1 | | by developer. | | | _ |
| | | See Schedules A14, page 2 of 2, column (18) | _ | | (22,765 |
| | | Total Adjustments to calculate amortization of CIAC to be received around 1/2011 | - | | (22,765 |
| l | | Total CIAC Amortization Adjustments | _ | (35,497) | (56,515) |
|) | | | _ | | |
| | (F) | Adjustments to Schedule A-18 affecting Working Capital | Total W & S | | |
| ! | | Deferred Rate Case Expense Average Balance | | | |
| | | To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper average balance for the test year. | (277,718) | | |
| | | arolago balance to the tool year. | (277,710) | | |
| i | | 2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized | | | |
| | | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | | |
| | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | | |
| | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467_ | | |
| | | 3. Previous Rate Case | | | |
| | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | | |
| 2 | | | , | | |
| 3 | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | | |
| \$ | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in | | | |
| 5 | | 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | | |
| 6 7 | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | | |
| 3 | | 4. Current Rate Case | | | |
| 9 | | To add to Deferred Rate Case one-half of estimated current rate case cost per Schedule B-10 | 289,035 | | |
|) | | Net Adjustment to Deferred Rate Case Expense for Current Rate Case | 289,035 | | |
| 1 | | | | | |
| 2 | | Net Adjustments to Deferred Rate Case Expense | 265,744 | | |
| 3 | | Other Micro Hanney on Deferred Dehite | | | |
| 4 5 | | Other Miscellaneous Deferred Debits To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and | | | |
| 3 | | To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and related Accumulated Amortization | 5 | | |
| 7 | | The state of the s | 3 | | |
| 3 | | 6. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | | | |
| 9 | | Accumulated Amortization | 169 | | |

Schedule of Adjustments to Rate Base

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [] Final [X] Historic [X] Projected []

Florida Public Service Commission

Schedule: A-3

Page 4 of 4 Docket No.: 120209-WS Preparer: Kirsten Markwell

| 1 | 7 | To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | | | |
|----|-----|---|---------------------------------------|---------|---------|
| 2 | | Heights and Davis Shores | 9,424 | | |
| 3 | | | | | |
| 4 | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,598 | | |
| 5 | | | | | |
| 6 | | Total Adjustments to Schedule A-18 | 275,342 | | |
| 7 | | | | | |
| 8 | (G) | Adjustments to Schedule A-19 | | | |
| 9 | 1. | (a) Adjustments to Accumulated Deferred Investment Tax Credit | 3,686 | | |
| 10 | | | , | | |
| 11 | 2. | (b) Adjustments to Notes & Accounts Payable - Associated Companies | 271,656 | | |
| 12 | | | | | |
| 13 | | Total Adjustments to Schedule A-19 | 275,342 | | |
| 14 | | | · · · · · · · · · · · · · · · · · · · | | |
| 15 | (H) | Working Capital Adjustment Per Schedule A-17 | - | 210,184 | 111,517 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-4 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End E | Balance |
|------|--|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-4, TYE 12/31/08 MFRs | 4,722,393 | 2,361,004 |
| 2 | To remove adjustments made per Note 1 of Schedule A-4, TYE 12/31/08 MFRs | (617,105) | 689,995 |
| 3 | | | |
| 4 | Balance 12/31/08 | 4,105,288 | 3,050,999 |
| 5 | Additions - See Note 1 | 16,878 | (107,943) |
| 6 | Retirements | (685) | |
| 7 | Adjustments - Rounding | 1 | 1 |
| 8 | | | |
| 9 | Balance 12/31/09 | 4,121,482 | 2,943,057 |
| 10 | Additions | (106,881) | (477,336) |
| 11 | Retirements | (1,930) | |
| 12 | Adjustments - Rounding | | |
| 13 | | | |
| 14 | Balance 12/31/10 | 4,012,671 | 2,465,721 |
| 15 | Additions | 262,071 | 15,764 |
| 16 | Retirements | (53,921) | (480) |
| 17 | Adjustments - Rounding | (1) | |
| 18 | | | |
| 19 | Balance 12/31/11 per Annual Report | 4,220,820 | 2,481,005 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 2 | (398,337) | (682,736) |
| 21 | | | |
| 22 | Adjusted 12/31/11 Balance | 3,822,483 | 1,798,269 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | (115,927) | (4,059) |
| 25 | 2. Various other adjustments to test year as per Schedules A5 & A6, page1. | 1,389,566 | 1,603,487 |
| 26 | | | |
| 27 | Adjusted 12/31/11 Balance | 5,096,122 | 3,397,697 |
| 28 | | | |

29 30 Note(s):

31

1. 2009 Annual report S-4(a) Total Wastewater Plant, Additions Col. (d) differs by \$80,287 due to the fact that the previous year balance of (\$80,287) in Account 361 for
 Manholes was combined with and reflected in the Collection Sewers - Gravity Additions column. As part of this, there should have been a corresponding entry of
 \$80,287 under Manholes. Note that ending balance under Manholes is zero.

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 3

JDE also does not work with subdivisions, it utilizes business units (BU) which, like subdivisions, can be combined to obtain county and company information.

Currently, the UIF ledger holds the balance sheet accounts at a consolidated company level. The actual amount of plant for each business unit, which can be combined to obtain county balances, can be determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A

42 of CIAC accounts to the AA Ledger based on business unit.

43

In 2008, the AA ledger was broken out based on business unit and combined appropriately. However, the UA and UR ledger were allocated based on an incorrect ERC calculation. The UR ledger is also county identifiable based on business unit and should have been separated accordingly into the appropriate county. The UA ledger

should have been allocated out based on the proper ERCs. However, in the filling, the company has rectified these calculations and made all appropriate adjustments

47 to correct all the affected accounts. The reconciliations providing these adjustments will be offered subsequent to the MFR filing. The 2013 annual report will be based

48 on the correctly identifiable county specific numbers from the filing taking into account all suitable additions and retirements.

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

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

Florida Public Service Commission

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

Recap Schedules: A-1, A-4

| Line | (1) | (2) Test Year | (3) | (4) Adjus | (5) tments | (6) | (7) Adjusted | (8) NU&U | (9) NU&U |
|------|--|------------------|---------------|---------------|---------------|---------------|----------------------|-------------|-------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | A3 - (A)1.(c) | A3 - (A)1.(d) | _Average_ | <u>%</u> | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | ` | |
| 2 | 301.1 Organization | 61,188 | | | 3,813 | | 65,001 | | |
| 3 | 302.1 Franchises | 10,126 | | 717 | ŕ | | 10,843 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | - | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | |
| 6 | 303.2 Land & Land Rights | (18,448) | | | 34,713 | | 16,265 | | |
| 7 | 304.2 Structures & Improvements | 224,847 | | | 57,377 | | 282,224 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | · | | | | |
| 9 | 306.2 Lake, River & Other Intakes | - | | | | | _ | | |
| | 307.2 Wells & Springs | 211,314 | | | 15,174 | | 226,488 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | , | | | | | | | |
| 12 | 309.2 Supply Mains | 239 | | | | 65,000 | 65,239 | | |
| | 310.2 Power Generation Equipment | 953 | | | | 22,230 | 953 | | |
| | 311.2 Pumping Equipment | 48,136 | | | | | 48.136 | | |
| 15 | 339.2 Other Plant & Misc. Equipment | , | | | | | | | |
| | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | - | | |
| 18 | 304.3 Structures & Improvements | 77,926 | | | 277 | | 78,203 | | |
| | 310.3 Power Generation Equipment | ,020 | | | | | , 0,200 | | |
| | 311.3 Pumping Equipment - WTP | 712,033 | | | 16,997 | 283,599 | 1,012,629 | | |
| | 320.3 Water Treatment Equipment | 148,850 | | | (3,099) | 200,000 | 145,751 | | |
| | 339.3 Other Plant & Misc. Equipment | 888 | | | (0,000) | | 888 | | |
| | TRANSMISSION & DISTRIBUTION PLANT | 000 | | | | | 000 | | |
| 24 | 303.4 Land & Land Rights | 246 | | | | | 246 | | |
| 25 | 304.4 Structures & Improvements | 2-13 | | | | | 2-10 | | |
| | 311.4 Electric Pumping Equipment - T&D | 2,126 | | | | | 2,126 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 515,095 | | | (158,111) | | 356,984 | | |
| 28 | 331.4 Transm. & Distribution Mains | 1,538,225 | | | 5,607 | 265,852 | 1,809,684 | | |
| | 333.4 Services | 292,659 | | | 0,007 | 22,403 | 315,062 | | |
| | 334.4 Meters & Meter Installations | 270,331 | | | | 5,885 | 276,216 | | |
| 31 | 335.4 Hydrants | 71,603 | | | (24,316) | 0,000 | 47,287 | | |
| 32 | 336.4 Backflow Prevention Devices | 3,168 | | | (24,010) | | 3,168 | | |
| | 339.4 Other Plant & Misc. Equipment | 0,100 | | | | | 0,100 | | |
| | GENERAL PLANT | _ | | | | | _ | | |
| | 303.5 Land & Land Rights | 16,488 | | (6) | (16,778) | | (296) | | • |
| | 304.5 Structures & Improvements - Water | 57,872 | | (0) | (57,404) | | 468 | | |
| 37 | 304.5 Structures & Improvements - Common | 107,568 | (37,288) | 5 | (57,404) | | 70,285 | | |
| | 340.5 Office Furniture & Equipment | 446,022 | (57,200) | (19,475) | 568 | | 272,502 | | |
| 39 | 341.5 Transportation Equipment | 189,220 | (65,593) | (86,710) | (2,899) | | 34,018 | | |
| | 342.5 Stores Equipment | 100,220 | (00,090) | (55,710) | (2,099) | | J - 7,010 | | |
| | 343.5 Tools, Shop & Garage Equipment | 24,160 | (8,375) | 28 | 4,257 | | 20,070 | | |
| | 344.5 Laboratory Equipment | 6,609 | (2,291) | 121 | (948) | | 3,491 | | |
| | 345.5 Power Operated Equipment | 4,341 | (1,505) | 121 | (340) | | 2,836 | | |
| | 346.5 Communication Equipment | 5,248 | (1,819) | (15) | | | 3,414 | | |
| | 347.5 Miscellaneous Equipment | 5,240 | (1,019) | (13) | | | 3,414 | | |
| 46 | 348.5 Other Tangible Plant | (1,322,477) | - | 151,549 | 1,096,869 | | - (74,059) | | |
| 47 | VTV.V Outer ranginer latt | (1,022,777) | | 131,048 | 1,000,000 | | (17,009) | | |
| 48 | TOTAL | 3,706,556 | (271,484) | 46,214 | 972,097 | 642,739 | 5,096,122 | N/A | |

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

Company: Utilities, inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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

Florida Public Service Commission

Schedule; A-5 Page 2 of 2 Preparer: Kirsten Markwell

Recap Schedules: A-1, A-4

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|-----------------|--|-------------------|-------------|-------------|-------------|--------------|--------------|-------------|--------------|---------------|--------------|-------------------------|-------------|-------------|------------------|
| ۱ 0. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 301.1 Organization | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 | 61,188 |
| 3 | 302.1 Franchises | 10,127 | 10,127 | 10,127 | 10,127 | 10,127 | 10,127 | 10,127 | 10,126 | 10,126 | 10,126 | 10,125 | 10,125 | 10,125 | 10,126 |
| 4 | 339.1 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | |
| 3 | 303.2 Land & Land Rights | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) | (18,448) |
| | 304.2 Structures & Improvements | 224,710 | 224,710 | 224,710 | 224,710 | 224,710 | 224,710 | 224,710 | 224,710 | 225,066 | 225,066 | 225,066 | 225,066 | 225,066 | 224,847 |
| | 305.2 Collect. & Impound. Reservoirs | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 306.2 Lake, River & Other Intakes | | | | - · · · | | . | | | - | | | - | - | - |
| • | 307.2 Wells & Springs | 211,270 | 211,270 | 211,270 | 211,270 | 211,270 | 211,270 | 211,270 | 211,270 | 211,384 | 211,384 | 211,384 | 211,384 | 211,384 | 211,314 |
| | 308.2 Infiltration Galleries & Tunnels | | | | | | | - | - | - | - | - | - | - | - |
| 2 | 309.2 Supply Mains | 39 | 79 | 276 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 239 |
| • | 310.2 Power Generation Equipment | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 | 953 |
| | 311.2 Pumping Equipment | 47,040 | 47,040 | 47,040 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,465 | 48,136 |
| 5 | 339.2 Other Plant & Misc. Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 7 | 303.3 Land & Land Rights | | | | | | | - | - | - | - | - | - | - | - |
| 8 | 304.3 Structures & Improvements | 75,759 | 75,759 | 75,759 | 75,759 | 75,759 | 75,759 | 75,759 | 76,255 | 80,199 | 81,569 | 81,569 | 81,569 | 81,569 | 77,926 |
| | 310.3 Power Generation Equipment | | - | - | - | - | - | - | • | - | - | - | - | - | - |
|) | 311.3 Pumping Equipment - WTP | 664,113 | 668,222 | 667,195 | 683,823 | 723,560 | 725,584 | 728,800 | 728,870 | 729,408 | 729,408 | 734,351 | 735,259 | 737,831 | 712,033 |
| | 320.3 Water Treatment Equipment | 148,020 | 148,020 | 148,020 | 148,787 | 148,632 | 148,632 | 148,670 | 149,095 | 149, 133 | 149,394 | 149,527 | 149,562 | 149,562 | 148,850 |
| ! | 339.3 Other Plant & Misc. Equipment | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 | 888 |
| | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| | 303.4 Land & Land Rights | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 |
| | 304.4 Structures & Improvements | . | | | | - | | | | | - | • | - | - | - |
| | 311.4 Electric Pumping Equipment - T&D | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 | 2,126 |
| | 330.4 Distr. Reservoirs & Standpipes | 494,323 | 494,323 | 494,323 | 494,323 | 494,323 | 503,390 | 503,390 | 513,390 | 508,408 | 527,351 | 549,756 | 549,756 | 569,184 | 515,095 |
| | 331.4 Transm. & Distribution Mains | 1,533,485 | 1,533,563 | 1,534,762 | 1,535,963 | 1,536,625 | 1,536,937 | 1,537,165 | 1,538,052 | 1,540,188 | 1,541,406 | 1,541,862 | 1,543,327 | 1,543,594 | 1,538,225 |
| | 333.4 Services | 289,648 | 290,421 | 291,174 | 291,942 | 292,133 | 292,732 | 293,045 | 293,551 | 293,500 | 293,653 | 293,919 | 294,071 | 294,778 | 292,659 |
| 1 | 334.4 Meters & Meter Installations | 261,374 | 263,546 | 264,921 | 267,569 | 268,545 | 270,081 | 270,889 | 271,080 | 271,080 | 271,460 | 276,538 | 278,364 | 278,859 | 270,331 |
| | 335.4 Hydrants | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 | 71,603 |
| | 336.4 Backflow Prevention Devices | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 2,976 | 3,390 | 4,016 | 4,016 | 3,168 |
| 3 | 339.4 Other Plant & Misc. Equipment | | - | - | - | - | - | - | - | - | - | - | • | - | - |
| • | GENERAL PLANT | | | | | | | | | | | | | | |
| i | 303.5 Land & Land Rights | 16,490 | 16,491 | 16,492 | 16,494 | 16,492 | 16,489 | 16,488 | 16,485 | 16,489 | 16,485 | 16,483 | 16,480 | 16,481 | 16,488 |
| | 304.5 Structures & Improvements - Water | 57,828 | 58,321 | 58,321 | 57,828 | 57,828 | 57,828 | 57,828 | 57,828 | 58,842 | 57,472 | 57,472 | 57,472 | 57,472 | 57,872 |
| | 304.5 Structures & Improvements - Common | 107,570 | 107,607 | 107,687 | 108,137 | 108,032 | 107,856 | 107,795 | 107,664 | 107,651 | 107,367 | 107,128 | 106,910 | 106,976 | 107,568 |
| | 340.5 Office Furniture & Equipment | 445,018 | 445,727 | 446,453 | 447,289 | 446,987 | 446,226 | 446,038 | 445,478 | 446,735 | 445,821 | 445,334 | 444,604 | 446,564 | 446,022 |
| | 341.5 Transportation Equipment | 183,508 | 183,487 | 183,681 | 181,731 | 181,584 | 192,782 | 191,765 | 190,909 | 191,439 | 190,745 | 190,121 | 195,119 | 202,995 | 189,220 |
| ' | 342.5 Stores Equipment | : | | | | | | | - | . | . | · · · · · · · · · · · · | | - | - |
| | 343.5 Tools, Shop & Garage Equipment | 24,221 | 24,219 | 24,231 | 24,245 | 24,232 | 24,210 | 24,202 | 24,185 | 24,153 | 24,097 | 24,051 | 24,018 | 24,020 | 24,160 |
| : | 344.5 Laboratory Equipment | 5,673 | 5,673 | 5,673 | 5,673 | 5,673 | 5,673 | 6,125 | 7,625 | 7,625 | 7,625 | 7,625 | 7,625 | 7,625 | 6,609 |
| 1 | 345.5 Power Operated Equipment | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 | 4,341 |
| | 346.5 Communication Equipment | 5,256 | 5,262 | 5,266 | 5,271 | 5,264 | 5,253 | 5,249 | 5,238 | 5,253 | 5,239 | 5,232 | 5,220 | 5,226 | 5,248 |
| 5 | 347.5 Miscellaneous Equipment | - | - | 44 000 47 | | | | | | | | - | | | |
| 7 | 348.5 Other Tangible Plant | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) | (1,322,477) |
| 8 | TOTAL | 3,608,868 | 3,617,263 | 3,620,777 | 3,643,073 | 3,683,908 | 3,707,671 | 3,711,447 | 3,723,943 | 3,728,811 | 3,747,800 | 3,780,089 | 3,789,103 | 3,822,483 | 3,706,556 |
| | | | | | | | | | | - manufacture | | | | | |

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

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-6 Page 1 of 2

Preparer: Kirsten Markwell

Recap Schedules: A-2, A-4

| Line | (1) | (2) Test Year | (3) | (4) Adjust | (5) ments | (6) | (7) Adjusted | (8) Non-Used & | (9) NU&U Final | (10) Non-Used 8 | (11) NU&U Test Year |
|----------|---|------------------|---------------|---------------|--------------|---------------|-----------------|-------------------|-------------------|--------------------|------------------------|
| No. | Account No. and Name | Average Bal. | A3 - (A)1.(a) | A3 - (A)1.(b) | | A3 - (A)1.(d) | Average | Useful % | Amount | Useful % | Amount |
| 1 | INTANGIBLE PLANT | · | | | | | | | | | |
| 2 | 351.1 Organization | 150 | | | | | 150 | | | | |
| 3 | 352.1 Franchises | - | | | | | - | | | | |
| 4 | 389.1 Other Plant & Misc. Equipment | - | | | | | - | | | | |
| 5 | COLLECTION PLANT | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | - | | | 450.000 | | 450.000 | | | | |
| 7 8 | 354.2 Structures & Improvements 355.2 Power Generation Equipment - Collection Plt | 523 | | | 156,329 | | 156,329 | | | | |
| 9 | 360.2 Collection Sewers - Force | 138,317 | | | (23,304) | 57,235 | 523 172,248 | | | | |
| 10 | 361.2 Collection Sewers - Gravity | 1,752,784 | | | 39,519 | 155,765 | 1,948,068 | | | | |
| 11 | 362.2 Special Collecting Structures | - | | | | | - | | | | |
| 12 | 363.2 Services to Customers | - | | | 126,710 | | 126,710 | | | | |
| 13 | 364.2 Flow Measuring Devices | 738 | | | | | 738 | | | | |
| 14 | 365.2 Flow Measuring Installations | • | | | | | • | | | | |
| 15 | 389.2 Other Plant & Misc. Equipment SYSTEM PUMPING PLANT | - | | | | | • | | | | |
| 16 17 | 353.3 Land & Land Rights | | | | | | | | | | |
| 18 | 354.3 Structures & Improvements | 915,673 | | | (129,068) | | 786,605 | | | | |
| 19 | 355.3 Power Generation Equipment - Pumping Plt | | | | (120,000) | | - | | | | |
| 20 | 370.3 Receiving Wells | - | | | | | - | | | | |
| 21 | 371.3 Pumping Equipment | 3,431 | | | 25 | | 3,456 | | | | |
| 22 | 389.3 Other Plant & Misc. Equipment | - | | | | | - | | | | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | - | | | | | • | | | | |
| 25 | 354.4 Structures & Improvements 355.4 Power Generation Equipment - Treatment Plt | - | | | | | - | | | | - |
| 26 27 | 380.4 Treatment & Disposal Equipment | (494,989) | | | 497,355 | | 2,366 | | | | - |
| 28 | 381.4 Plant Sewers | (404,000) | | | 401,100 | | - | | | | |
| 29 | 382.4 Outfall Sewer Lines | - | | | | | | | | | |
| 30 | 389.4 Other Plant & Misc. Equipment | - | | | | | - | | | | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | |
| 32 | 353.5 Land & Land Rights | - | | | | | - | | | | |
| 33 | 354.5 Structures & Improvements | - | | | | | - | | | | |
| 34 | 355.5 Power Generation Equipment | - | | | | | - | | | | |
| 35 36 | 371.5 Pumping Equipment 374.5 Reuse Distribution Revervoirs | - | | | | | - | | | | |
| 37 | 380.5 Treatment & Disposal Equipment | - | | | | | | | | | |
| 38 | 381.5 Plant Sewers | - | | | | | - | | | | |
| 39 | 389.5 Other Plant & Misc. Equipment | - | | | | | _ | | | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | |
| 41 | 352.6 Franchises | - | | | | | - | | | | |
| 42 | 353.6 Land & Land Rights | - | | | | | - | | | | |
| 43 | 354.6 Structures & Improvements | - | | | | | - | | | | |
| 44 | 355.6 Power Generation Equipment | • | | | | | • | | | | |
| 45 46 | 366.6 Reuse Services 367.6 Reuse Meters & Meter Installations | • | | | | | • | | | | |
| 47 | 371.6 Pumping Equipment | - | | | | | - | | | | |
| 48 | 375.6 Reuse Transmission & Distribution System | 1,369 | | | (153) | | 1,216 | | | | |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | ., | | | (, | | -, | | | | |
| 50 | GENERAL PLANT | | | | | | | | | | |
| 51 | 353.7 Land & Land Rights | 180,351 | | | (161,339) | | 19,012 | | | | |
| 52 | 354.7 Structures & Improvements | 213,547 | | | (213,547) | | • | | | | |
| | 354.7 Structures & Improvements - Common | | 37,288 | 2 | | | 37,290 | | | | |
| | 390.7 Office Furniture & Equipment | - | 154,613 | (10,333) | 302 | | 144,582 | | | | |
| | 391.7 Transportation Equipment 392.7 Stores Equipment | • | 65,593 | (46,005) | (1,538) | | 18,050 | | | | |
| | 393.7 Tools, Shop & Garage Equipment | • | 8,375 | 15 | 2,258 | | 10,648 | | | | |
| | 394.7 Laboratory Equipment | - | 2,291 | 64 | (503) | | 1,852 | | | | |
| | 395.7 Power Operated Equipment | - | 1,505 | • | (000) | | 1,505 | | | | |
| | 396.7 Communication Equipment | - | 1,819 | (8) | | | 1,811 | | | | |
| 61 | 397.7 Miscellaneous Equipment | - | - | • • | | | - | | | | |
| 62 | 398.7 Other Tangible Plant | (917,684) | | (48,862) | 931,084 | | (35,462) | | | | |
| 63 | | 4 201 515 | 074 46 1 | /40F 4FT | 4.004.455 | 240.000 | 0.007.007 | | | | ~ |
| 64 | TOTAL | 1,794,210 | 271,484 | (105,127) | 1,224,130 | 213,000 | 3,397,697 | N/A | N/A | | |

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

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

Florida Public Service Commission

Schedule: A-8 Page 2 of 2 Preparer: Kirsten Markwell

| | ic [X] Projected [] | | | balance for the | | | | | | | | | chedules: A | | |
|----------|---|-------------------|--------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------------|
| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Mont |
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average 6 |
| 1 | INTANGIBLE PLANT | | | | | | | | | | | | | | |
| 2 | 351.1 Organization | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1 |
| 3 | 352.1 Franchises | - | - | - | | - | | • | - | | | - | • | - | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | - | - | • | - | • | - | • | • | | | - | |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | • | - | • | - | - | - | | - | - | - | - | - | - | |
| 7 | 354.2 Structures & Improvements | | - | | - | | - | | | - | • | • | - | - | |
| 8 | 355.2 Power Generation Equipment - Collection Pit | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | |
| 9 | 360.2 Collection Sewers - Force | 138,367 | 138,367 | 138,367 | 138,367 | 138,367 | 138,367 | 138,367 | 138,228 | 138,266 | 138,268 | 138,266 | 138,266 | 138,266 | 138 |
| 10 | 361.2 Collection Sewers - Gravity | 1,749,791 | 1,750,107 | 1,750,989 | 1,751,172 | 1,751,248 | 1,752,923 | 1,754,126 | 1,754,126 | 1,754,099 | 1,754,099 | 1,754,099 | 1,754,708 | 1,754,708 | 1,752 |
| 11 | 362.2 Special Collecting Structures | | • | - | • | | | • | • | • | - | - | - | | |
| 12 | 363.2 Services to Customers | • | - | - | - | - | - | • | - | • | | | | | |
| 13 | 364.2 Flow Measuring Devices | - | - | - | - | - | - | - | • | - | 2,400 | 2,400 | 2,400 | 2,400 | |
| 14 | 365.2 Flow Measuring Installations | • | - | • | | • | • | - | - | - | - | - | - | | |
| 15 16 | 389.2 Other Plant & Misc. Equipment | • | | - | • | - | • | - | • | - | - | - | - | - | |
| | SYSTEM PUMPING PLANT | | | | | | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | | | | | | : | | | |
| 18 19 | 354.3 Structures & Improvements | 915,626 | 915,626 | 915,626 | 915,626 | 915,626 | 915,626 | 915,626 | 915,626 | 915,626 | 915,778 | 915,778 | 915,778 | 915,778 | 915 |
| | 355.3 Power Generation Equipment - Pumping Pit | • | • | - | • | • | • | - | • | - | - | • | - | | |
| 20 | 370.3 Receiving Wells | | | | | | | | | | | | | | |
| 21 | 371.3 Pumping Equipment | 3,374 | 3,246 | 3,246 | 3,246 | 3,246 | 3,246 | 3,527 | 3,527 | 3,524 | 3,524 | 3,524 | 3,524 | 3,850 | 3 |
| 22 | 389.3 Other Plant & Misc. Equipment | | | • | - | - | - | • | | • | - | - | - | - | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | • | • | - | - | - | - | - | • | - | - | | | • | |
| 25 | 354.4 Structures & Improvements | - | - | - | - | - | • | • | • | • | - | • | • | - | |
| 26 | 355.4 Power Generation Equipment - Treatment Pit | • | • | | | | | | | - | | • | - | - | |
| 27 | 380.4 Treatment & Disposal Equipment | (494,989) | (494,989) | (494,989) | (494,989) | (494,989) | (494,989) | (494,969) | (494,989) | (494,989) | (494,989) | (494,989) | (494,989) | (494,989) | (494 |
| 28 | 381.4 Plant Sewers | - | • | - | - | - | - | - | • | • | - | - | • | • | |
| 29 | 382.4 Outfail Sewer Lines | • | • | - | - | - | • | - | • | • | - | - | - | - | |
| 30 | 389.4 Other Plant & Misc. Equipment | • | | - | • | - | - | • | | - | • | • | - | - | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 Land & Land Rights | • | - | - | - | • | - | - | - | - | - | - | - | - | |
| 33 | 354.5 Structures & Improvements | • | - | - | - | - | - | - | - | • | - | | = | - | |
| 34 | 355.5 Power Generation Equipment | - | | - | - | • | | - | | • | • | • | • | - | |
| 35 | 371.5 Pumping Equipment | • | - | - | - | - | - | • | | - | - | | • | • | |
| 36 | 374.5 Reuse Distribution Revervoirs | • | - | - | • | • | • | | - | - | - | • | - | - | |
| 37 | 380.5 Treatment & Disposal Equipment | • | - | • | - | - | - | - | - | | • | - | - | - | |
| 38 | 381.5 Plant Sewers | • | - | - | - | - | | - | - | - | - | | • | - | |
| 39 | 389.5 Other Plant & Misc. Equipment | - | | • | - | - | - | - | - | • | - | - | • | - | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 Franchises | • | • | - | - | - | - | - | • | • | - | - | • | - | |
| 42 | 353.6 Land & Land Rights | • | • | • | • | • | • | • | | - | - | - | - | - | |
| 43 | 354.6 Structures & Improvements | - | - | - | - | - | | • | - | - | - | • | • | | |
| 44 | 355.6 Power Generation Equipment | | - | - | - | - | - | • | - | - | - | - | • | | |
| 45 | 366.6 Reuse Services | • | • | - | • | • | • | - | | - | - | - | | | |
| 46 | 367.6 Reuse Meters & Meter Installations | | - | - | • | - | - | - | - | - | | - | - | - | |
| 47 | 371.6 Pumping Equipment | • | - | - | - | • | - | - | - | - | - | • | - | • | |
| ŧ8 | 375.6 Reuse Transmission & Distribution System | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,369 | 1,389 | 1 |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | • | - | - | • | • | - | • | • | - | - | | | | |
| 0 | GENERAL PLANT | | | | | | | | | | | | | | |
| 1 | 353.7 Land & Land Rights | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180,351 | 180 |
| 2 | 354.7 Structures & Improvements | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213,547 | 213 |
| 3 | 390.7 Office Furniture & Equipment | | - | - | | • | | | - | | | | | - | |
| 4 | 391.7 Transportation Equipment | | - | - | • | - | - | - | - | - | - | - | - | - | |
| 5 | 392.7 Stores Equipment | - | - | | • | | | | | - | | - | - | - | |
| 6 | 393.7 Tools, Shop & Garage Equipment | - | - | - | | - | - | - | | - | | - | - | - | |
| 57 | 394.7 Laboratory Equipment | | - | - | - | | - | | - | - | | | | | |
| 8 | 395.7 Power Operated Equipment | | - | - | - | - | - | | - | | - | - | - | - | |
| 9 | 396.7 Communication Equipment | | | - | | | | - | - | | - | - | - | - | |
| 0 | 397.7 Miscellaneous Equipment | - | | - | - | - | - | - | - | - | - | - | - | | |
| 11 | 398.7 Other Tangible Plant | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684,00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917,684.00) | (917 |
| 2 | • | | , | | | | | | | | | , | | Ç , | ,• |
| 4 | | | | | | | | | | | | | | | |

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-7 Page 1 of 1

Preparer: Kirsten Markwell

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

| | (1) | (2) | (3) | (4) |
|----------------|--|--------------------------|------------------------|------------------------|
| Line No. | Description | Average Amount Per Books | Utility Adjustments | Balance Per Utility |
| 1 2 | WATER | N/A | N/A | N/A |
| 3 | Plant in Service | | | |
| 5 6 | Land | | | |
| 7 8 | Accumulated Depreciation | | | |
| 9 10 | CIAC | | | |
| 11 12 | Accumulated Amortization of CIAC | | | |
| 13 14 | Advances for Construction | | | |
| 15 16 | Other (Explain) | · | | |
| 17 18 | Total | N/A | N/A | N/A |
| 19 20 21 | Note: Water Plant is 100% Used & Useful as per Sched | lules F5 and F7. | | |
| 22 23 | WASTEWATER | N/A | N/A | N/A |
| 24 25 | Plant in Service | | | |
| 26 27 | Land | | | |
| 28 29 | Accumulated Depreciation | | | |
| 30 31 | CIAC | | | |
| 32 33 | Accumulated Amortization of CIAC | | | |
| 34 35 | Advances for Construction | | | |
| 36 37 | Other (Explain) | | | |
| 38 | Total | N/A | N/A | N/A |

Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14, A-16

Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-8 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End I | Balance |
|----------|---|-------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-8, TYE 12/31/08 MFRs | 1,082,942 | 472,272 |
| 2 | To remove adjustments made per Note 1 of Schedule A-8, TYE 12/31/08 MFRs | 27,364 | 270,445 |
| 3 | To remove adjustments made per Note 2 of Schedule A-8, TYE 12/31/08 MFRs | 64,781 | (128 |
| 4 | To remove adjustments made per Note 3 of Schedule A-8, TYE 12/31/08 MFRs | (164) | , |
| 5 | Adjustments - Rounding | | 1 |
| 5 | | | |
| 6 | Adjusted 12/31/08 Balance | 1,174,923 | 742,590 |
| 7 | Additions | 133,542 | 89,126 |
| 8 | Retirements | (685) | |
| 9 | Adjustments | | |
| 10 | | | |
| 11 | Balance 12/31/09 | 1,307,780 | 831,716 |
| 12 | Additions | (241,326) | (316,022) |
| 13 | Retirements | (1,930) | |
| 14 | Adjustments - Rounding | | (1) |
| 15 | | | |
| 16 | Balance 12/31/10 | 1,064,524 | 515,693 |
| 17 | Additions | 159,527 | 104,335 |
| 18 | Retirements | (53,921) | (480) |
| 19 | Adjustments - Rounding | (1) | 1 |
| 20 | | | |
| 21 | Balance 12/31/11 per Annual Report | 1,170,129 | 619,549 |
| 22 | Adjustments - To reconcile to General Ledger - See Note 1 | (744,086) | (538,966) |
| 23 | | | |
| 24 | Adjusted 12/31/11 Balance | 426,043 | 80,583 |
| 25 | Adjustments to year-end test year balance: | | |
| 26 | 1. To convert to 13-month average test year. | (41,544) | (42,956) |
| 27 28 | 2. Various other adjustments to test year as per Schedules A9 & A10, page1. | 1,331,122 | 1,024,809 |
| | Adjusted 12/31/11 Balance | 4 745 604 | 4 000 400 |
| 29 | Aujusted 1231/11 Datatice | 1,715,621 | 1,062,436 |
| 30 | | | |
| 31 32 | Note(s): | | |

32 Note(s):

34

1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Company: Utilities, inc. of Florida - Seminole County
Docket No.: 120209-WS Explanation: Provide month ending balances for each month of the test
Schedule Year Ended: December 31, 2011
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-9

Page 1 of 2 Preparer: Kirsten Markwell

Recap Schedules: A-1, A-8

| ine | (1) | (2) Test Year | (3) | (4) | (5) Adjust | (6) ments | (7) | (8) | (9) Adjusted | (10) Non-Used & | (11) Non-Used |
|--------|---|------------------|--------------------|---------------|---------------|---------------|---------------|---------------|-----------------|--------------------|------------------|
| No. | Account No. and Name | Average Bal. | A3 - (B)1.(a) | A3 - (B)1.(b) | A3 - (B)1.(c) | A3 - (B)1.(d) | A3 - (B)1.(e) | A3 - (B)1.(f) | Average | Useful % | Amount |
| 1 INT/ | ANGIBLE PLANT | | | | | | | | | | |
| | .1 Organization | (62,675) | | | 490,474 | | | 293 | 428,092 | | |
| | .1 Franchises | 761 | | (7) | 33 | | | 20 | 807 | | |
| | .1 Other Plant & Misc. Equipment | | | ., | | | | | - | | |
| | URCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | |
| | .2 Land & Land Rights | _ | | | | | | | _ | | |
| | 2 Structures & Improvements | 50,665 | | | 4,173 | 6 | | 8,826 | 63,670 | | |
| | .2 Collect, & Impound, Reservoirs | 50,505 | | | , 4,110 | • | | 0,020 | 00,070 | | |
| | .2 Lake, River & Other Intakes | | | | | | | | | | |
| | .2 Wells & Springs | 117,332 | | | 10,713 | 2 | | 7,545 | 135,592 | | |
| | .2 Infiltration Gaileries & Tunnels | 117,332 | | | 10,713 | 2 | | 7,343 | 133,382 | | |
| | | 4 | | | | 4 | 1,857 | | 4 070 | | |
| | .2 Supply Mains .2 Power Generation Equipment | 86 | | | 2 | 1 | 1,031 | 8 77 | 1,870 165 | | |
| | | | | | _ | 40 | | | | | |
| | .2 Pumping Equipment | (23,323) | | | 28,622 | 12 | | 2,423 | 7,734 | | |
| | .2 Other Plant & Misc. Equipment | - | | | | | | | - | | |
| | TER TREATMENT PLANT | | | | | | | | | | |
| | .3 Land & Land Rights | • | | | | | | | - | | |
| | .3 Structures & Improvements | 23,403 | | | (509) | 16 | | 2,461 | 25,371 | | |
| | .3 Power Generation Equipment | - | | | | | | | • | | |
| 0 311. | .3 Pumping Equipment - WTP | 326,992 | | | (49,400) | 1,674 | (25,151) | 33,008 | 287,123 | | |
| 1 320. | .3 Water Treatment Equipment | 84,718 | | | (7,646) | 761 | | 6,830 | 84,663 | | |
| | .3 Other Plant & Misc. Equipment | 110 | | | | | | | 110 | | |
| 3 TRA | ANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | |
| 4 303. | .4 Land & Land Rights | - | | | | | | | • | | |
| 5 304. | .4 Structures & Improvements | 6 | | | | | | | 6 | | |
| 6 311. | .4 Electric Pumping Equipment - T&D | 258 | | | (54) | | | 106 | 310 | | |
| 7 330. | 4 Distr. Reservoirs & Standpipes | (73,424) | | | (180,515) | 1,463 | | 11,336 | (241,140) | | |
| 8 331. | .4 Transm. & Distribution Mains | 556,991 | | | (26,171) | 116 | (22,287) | 35,747 | 544,398 | | |
| 9 333. | .4 Services | 122,008 | | | (2,431) | 47 | (1,972) | 7,357 | 125,009 | | |
| 0 334. | 4 Meters & Meter Installations | 227,479 | | | (7,742) | 389 | (3,615) | 13,943 | 230,454 | | |
| 1 335. | 4 Hydrants | 17,830 | | | (31,416) | | | 1,065 | (12,521) | | |
| | .4 Backflow Prevention Devices | 434 | | | 49 | . 55 | | 268 | 806 | | |
| | 4 Other Plant & Misc. Equipment | - | | | | | | | - | | |
| | NERAL PLANT | | | | | | | | | | |
| | .5 Land & Land Rights | _ | | | | | | | | | |
| | .5 Structures & Improvements - Water | 7.813 | | | (7,803) | | | 130 | 140 | | |
| | .5 Structures & Improvements - Common | 38,282 | (13,270) | (21,137) | (78) | | | 150 | 3,797 | | |
| | .5 Office Furniture & Equipment | 243,495 | (84,407) | (77,404) | (686) | | | (72) | 80,926 | | |
| | .5 Transportation Equipment | 151,222 | (52,421) | (84,623) | (500) | | | (12) | 14,178 | | |
| | .5 Stores Equipment | 131,222 | (32,421) | (04,023) | | | | | 14,170 | | |
| | .5 Stores Equipment .5 Tools, Shop & Garage Equipment | 19,085 | (6,616) | (15,778) | 1,360 | | | 709 | 4 040 | | |
| | .5 Laboratory Equipment | 19,085 | (0,010) (1,905) | | | 41 | | 709 226 | (1,240) | | |
| | | | | (121) | (1,132) | 41 | | | 2,604 | | |
| | .5 Power Operated Equipment | 672 | (233) | | (96) | | | 189 | 532 | | |
| | 5 Communication Equipment | 706 | (245) | (232) | | | | | 229 | | |
| | 5 Miscellaneous Equipment | | - | | | | | | | | |
| | 5 Other Tangible Plant | (1,451,926) | | 49,993 | 1,328,934 | | | 4,937 | (68,062) | | |
| 17 | TAT11 | 884 184 | 450 800 | 440 544 | 4 646 653 | 1 555 | 774 488 | 107 (55 | | | |
| 8 | TOTAL | 384,499 | (159,097) | (149,309) | 1,548,681 | 4,583 | (51,168) | 137,432 | 1,715,621 | N/A | N/A |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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

Schedule: A-9
Page 2 of 2
Preparer: Kirsten Markwell
Recap Schedules: A-1, A-8

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
|------|--|-------------------|-------------|-------------|---|---|---|-------------|---------------|-------------|-------------|-------------|---|-------------|------------------|
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal |
| 1 | INTANGIBLE PLANT | | 44.7.7. | | | | | | . | | | | 1101 | | 7 (Verage Bui |
| 2 | 301.1 Organization | (62,904) | (62.866) | (62,827) | (62,789) | (62,751) | (62,713) | (62,675) | (62,636) | (62,598) | (62,560) | (62,522) | (62,484) | (62,445) | (62,675 |
| 3 | 302.1 Franchises | (62,504) | (02,000) | 677 | 698 | 719 | 740 | 761 | 782 | 803 | (02,300) | (02,322) | (02,464) 866 | (62,445) | 761 |
| 4 | 339.1 Other Plant & Misc. Equipment | 635 | 500 | 677 | 090 | /13 | 740 | 701 | 102 | 803 | 024 | 643 | 000 | 868 | /61 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | | | | | | • |
| 6 | 303.2 Land & Land Rights | | | | | | | | | | | | | | |
| , | 304.2 Structures & Improvements | 47.092 | 47.688 | 48,283 | 48,878 | 49.473 | 50,069 | 50,665 | 51,259 | 51,855 | 52,451 | 53,048 | 53,644 | 54,240 | 50,665 |
| á | 305.2 Collect. & Impound. Reservoirs | 47,092 | 47,000 | 40,203 | 40,070 | 45,473 | 50,069 | 50,005 | 31,239 | 31,000 | 32,431 | 53,048 | 53,644 | 54,240 | 50,660 |
| 9 | 306.2 Leke, River & Other Intakes | • | - | - | - | • | - | - | - | - | • | • | - | • | • |
| 10 | 307.2 Wells & Springs | 113,583 | 114,208 | 114,832 | 115,457 | 116,082 | 116,707 | 117,332 | 117,957 | 118,582 | 119,207 | 119.832 | 120,457 | 121.083 | 117.332 |
| 11 | 308.2 Infiltration Galleries & Tunnels | 113,583 | 114,208 | 114,032 | 110,407 | 110,002 | 116,707 | 117,332 | 117,357 | 110,302 | 119,207 | 119,832 | 120,457 | 121,083 | 117,332 |
| 12 | 309.2 Supply Mains | | • | 1 | 2 | 2 | 3 | 4 | | 5 | - : | | 7 | : | - |
| 13 | | | - | 70 | 74 | 78 | 82 | 86 | 90 | 94 | 6 98 | 6 | | 8 | 4 |
| 14 | 310.2 Power Generation Equipment | 62 | 66 | (24,127) | | | | | | | | 102 | 106 | 110 | 86 |
| 15 | 311.2 Pumping Equipment | (24,519) | (24,323) | (24,127) | (23,931) | (23,729) | (23,527) | (23,325) | (23,123) | (22,921) | (22,720) | (22,518) | (22,316) | (22,114) | (23,323 |
| 16 | 339.2 Other Plant & Misc. Equipment | - | - | • | • | - | - | - | - | | - | • | • | - | • |
| | WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 304.3 Structures & Improvements | 22,218 | 22,413 | 22,608 | 22,802 | 22,997 | 23,192 | 23,386 | 23,582 | 23,789 | 23,999 | 24,208 | 24,418 | 24,628 | 23,403 |
| 19 | 310.3 Power Generation Equipment | • | - | • | • | • | - | | | • | - | - | | - | - |
| 20 | 311.3 Pumping Equipment - WTP | 329,562 | 329,459 | 316,895 | 319,854 | 320,381 | 323,516 | 323,335 | 326,275 | 328,090 | 331,241 | 331,845 | 334,380 | 336,060 | 326,992 |
| 21 | 320.3 Water Treatment Equipment | 81,398 | 81,974 | 82,550 | 83,128 | 83,551 | 84,129 | 84,707 | 85,287 | 85,866 | 86,447 | 87,029 | 87,345 | 87,927 | 84,718 |
| 22 | 339.3 Other Plant & Misc, Equipment | 85 | 89 | 93 | 98 | 102 | 106 | 110 | 114 | 118 | 122 | 126 | 130 | 134 | 110 |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | | | | | | | | - |
| 25 | 304.4 Structures & Improvements | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 26 | 311.4 Electric Pumping Equipment - T&D | 205 | 214 | 222 | 231 | 240 | 249 | 258 | 267 | 276 | 284 | 293 | 302 | 311 | 258 |
| 27 | 330.4 Distr. Reservoirs & Standpipes | (73,261) | (71,846) | (70,430) | (69,015) | (67,600) | (77,153) | (75,705) | (74,235) | (78,126) | (76,624) | (75,072) | (73,519) | (71,922) | (73,424) |
| 28 | 331.4 Transm. & Distribution Mains | 539,522 | 542,527 | 545,534 | 548,543 | 551,553 | 554,564 | 557,577 | 560,589 | 562,052 | 565,072 | 568,092 | 571,116 | 574,140 | 556,991 |
| 29 | 333.4 Services | 120,092 | 120,638 | 121,201 | 121,810 | 122,420 | 120,387 | 120,999 | 121,612 | 122,174 | 122,787 | 123,401 | 124,015 | 124,565 | 122,008 |
| 30 | 334.4 Meters & Meter Installations | 220,685 | 221,795 | 222,913 | 224,040 | 225,172 | 226,310 | 227,451 | 228,593 | 229,736 | 230,879 | 232,045 | 233,217 | 234,392 | 227,479 |
| 31 | 335.4 Hydrants | 17,004 | 17,142 | 17,279 | 17,417 | 17,555 | 17,693 | 17,830 | 17,968 | 18,106 | 18,243 | 18,381 | 18,519 | 18,656 | 17,830 |
| 32 | 336.4 Backflow Prevention Devices | 332 | 349 | 366 | 382 | 399 | 415 | 432 | 448 | 465 | 481 | 500 | 522 | 545 | 434 |
| 33 | 339.4 Other Plant & Misc. Equipment | | - | - | - | | - | - | | - | - | - | - | - | - |
| 34 | GENERAL PLANT | | | | | | | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | | | | | - | | | | | | | | - |
| 36 | 304.5 Structures & Improvements - Water | 6,913 | 7,063 | 7,213 | 7,363 | 7,513 | 7,663 | 7,813 | 7,963 | 8,113 | 8,263 | 8,413 | 8,563 | 8,714 | 7,813 |
| 37 | 304.5 Structures & Improvements - Common | 37,243 | 37,453 | 37,672 | 37,697 | 38,047 | 38,170 | 38,336 | 38,463 | 38,674 | 38,739 | 38,845 | 38,949 | 39,162 | 38,282 |
| 38 | 340.5 Office Furniture & Equipment | 220,724 | 224,805 | 228,872 | 232,945 | 236,542 | 239,969 | 243,667 | 247,046 | 251,460 | 254,578 | 258,039 | 261,334 | 265,459 | 243,495 |
| 39 | 341.5 Transportation Equipment | 150,068 | 150,876 | 151,828 | 150,681 | 151,383 | 151,400 | 151,644 | 152,684 | 153,172 | 153,714 | 154,355 | 146,197 | 147,880 | 151,222 |
| 40 | 342.5 Stores Equipment | | | | | | | - | | _ | | | | | |
| 41 | 343.5 Tools, Shop & Garage Equipment | 18.340 | 18,472 | 18,615 | 18,759 | 18,882 | 18,995 | 19,122 | 19,240 | 19.346 | 19.430 | 19.521 | 19.625 | 19.759 | 19.085 |
| 42 | 344.5 Laboratory Equipment | 5.321 | 5.347 | 5,373 | 5.399 | 5,425 | 5,450 | 5.479 | 5,515 | 5.552 | 5.589 | 5.626 | 5.662 | 5.699 | 5.495 |
| 43 | 345.5 Power Operated Equipment | 501 | 529 | 558 | 586 | 615 | 643 | 672 | 700 | 729 | 757 | 786 | 815 | 843 | 672 |
| 44 | 346.5 Communication Equipment | 445 | 489 | 533 | 578 | 621 | 663 | 706 | 748 | 795 | 836 | 878 | 920 | 964 | 706 |
| 45 | 347.5 Miscellaneous Equipment | - | | - | | - | | | . ~ | | - | - | 320 | - | 700 |
| 46 | 348.5 Other Tangible Plant | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,449,282) | (1,483,649) | (1,451,926) |
| 47 | | (1,110,202) | (1,770,202) | (1,0,202) | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (1,770,000) | ,., | (1,770,202) | (1,770,202) | (1,770,202) | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | (1,100,040) | (1,701,820) |
| 48 | TOTAL | 322,070 | 335,941 | 337,528 | 352,611 | 366,396 | 368,446 | 381,391 | 397,916 | 406,931 | 422,867 | 436,828 | 443,514 | 426,043 | 384,499 |
| | | | | | | | | | | | | | | | |

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

Florida Public Service Commission

Schedule: A-10 Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected []

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 | (1) | (2) Test Year | (3) | (4) | (5) | (6) tments | (7) | (8) | (9) | (10) | (11) | (12) | (12) |
|----------|--|---------------------------|---------------|---------------|---------------|------------------------|---------------|---------------|-----------|------------------------|--------|------------------------|----------------|
| No. | Account No. and Name | lest Year Average Bal. | A2 (B)1 (a) | A3 - /B)1 /b) | | Ments A3 - (B)1.(d) | A2 (B)1 (-) | A2 /D\1 /A | Adjusted | Non-Used & Useful % | | Non-Used & Useful % | NU&U Test Year |
| - | INTANGIBLE PLANT | Average Bai. | A3 - (B)1.(a) | A3 - (B)1.(D) | A3 - (B)1.(C) | A3 - (B)1.(0) | A3 - [B)1.(e) | A3 - (B)1.(I) | Average | Userui % | Amount | Userul % | Amount |
| 1 2 | 351.1 Organization | 128 | | | 10,920 | | | 4 | 11,052 | | | | |
| 3 | 352.1 Franchises | 120 | | | 10,920 | | | • | 11,032 | | | | |
| 4 | 389.1 Other Plant & Misc. Equipment | _ | | | | | | | | | | | |
| 5 | COLLECTION PLANT | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | - | | | | | | 4,885 | 4,885 | | | | |
| 7 | 354.2 Structures & Improvements | - | | | 131,623 | | | | 131,623 | | | | |
| 8 | 355.2 Power Generation Equipment - Collection Pit | 61 | | | 2 | | | 26 | 89 | | | | |
| 9 | 360.2 Collection Sewers - Force | 86,920 | | | (7,039) | | (20,098) | 390 | 60,173 | | | | |
| 10 | 361.2 Collection Sewers - Gravity | 585,164 | | | (12,020) | 37 | 3,461 | 40,580 | 617,222 | | | | |
| | 362.2 Special Collecting Structures | - | | | | | | 3,333 | 3,333 | | | | |
| | 363.2 Services to Customers 364.2 Flow Measuring Devices | 31 | | | 72,934 | (1) 320 | | 480 | 72,933 | | | | |
| 13 14 | 365.2 Flow Measuring Devices | 31 | | | | 320 | | 400 | 831 | | | | |
| 15 | 389.2 Other Plant & Misc. Equipment | - | | | | | | | - | | | | |
| | SYSTEM PUMPING PLANT | - | | | | | | | - | | | | |
| 17 | 353.3 Land & Land Rights | _ | | | | | | | _ | | | | |
| 18 | 354.3 Structures & Improvements | 283,825 | | | (175,653) | 4 | | 31,370 | 139,546 | | | | |
| 19 | 355.3 Power Generation Equipment - Pumping Pit | - | | | | | | -, | - | | | | |
| 20 | 370.3 Receiving Wells | - | | | | | | | - | | | | |
| 21 | 371.3 Pumping Equipment | 286 | | | 128 | 23 | | 214 | 651 | | | | |
| | 389.3 Other Plant & Misc. Equipment | - | | | | | | | - | | | | |
| | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | |
| | 353.4 Land & Land Rights | - | | | | | | | - | | | | |
| 25 | 354.4 Structures & Improvements | - | | | | | | | - | | | | • |
| 26 | 355.4 Power Generation Equipment - Treatment Pit | | | | 279,992 | | | 50 | - | | | | • |
| 27 28 | 380.4 Treatment & Disposal Equipment 381.4 Plant Sewers | (279,085) | | | 2/9,992 | | | 59 | 966 | | | | - |
| 29 | 382.4 Outfall Sewer Lines | | | | | | | | | | | | • |
| 30 | 389.4 Other Plant & Misc. Equipment | - : | | | | | | | - | | | | |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | |
| | 353.5 Land & Land Rights | - | | | | | | | - | | | | |
| | 354.5 Structures & Improvements | - | | | | | | | - | | | | |
| 34 | 355.5 Power Generation Equipment | | | | | | | | - | | | | |
| | 371.5 Pumping Equipment | - | | | | | | | - | | | | |
| 36 | 374.5 Reuse Distribution Reservoirs | - | | | | | | | - | | | | |
| | 380.5 Treatment & Disposal Equipment | - | | | | | | | - | | | | |
| | 381.5 Plant Sewers | - | | | | | | | - | | | | |
| 39 40 | 389.5 Other Plant & Misc. Equipment RECLAIMED WATER DISTRIBUTION PLANT | - | | | | | | | - | | | | |
| | 352.6 Franchises | | | | | | | | | | | | |
| | 353.6 Land & Land Rights | - | | | | | | | - | | | | |
| | 354.6 Structures & Improvements | | | | | | | | | | | | |
| | 355.6 Power Generation Equipment | | | | | | | | _ | | | | |
| | 366.6 Reuse Services | _ | | | | | | | - | | | | |
| 46 | 367.6 Reuse Meters & Meter Installations | - | | | | | | | - | | | | |
| 47 | 371.6 Pumping Equipment | - | | | | | | | - | | | | |
| 48 | 375.6 Reuse Transmission & Distribution System | 81 | | | 1 | | | 28 | 110 | | | | |
| | 389.6 Other Plant & Miscellaneous Equipment | - | | | | | | | - | | | | |
| 50 | GENERAL PLANT | | | | | | | | | | | | |
| | 353.7 Land & Land Rights | - | | | | | | | - | | | | |
| 52 | 354.7 Structures & Improvements | 206,985 | | (26,330) | (180,655) | | | 69 | 69 | | | | |
| | 354.7 Structures & Improvements - Common | | 13,270 | (11,215) | (41) | | | | 2,014 | | | | |
| | 390.7 Office Furniture & Equipment | - | 84,407 | (41,068) | (363) | | | (38) | 42,938 | | | | |
| | 391.7 Transportation Equipment 392.7 Stores Equipment | - | 52,421 | (44,898) | | | | | 7,523 | | | | |
| 57 | 393.7 Tools, Shop & Garage Equipment | - | 5,616 | (8,371) | 722 | | | 376 | (657) | | | | |
| 58 | 394.7 Laboratory Equipment | - | 1,905 | (64) | (601) | 22 | | 120 | 1,382 | | | | |
| 59 | 395.7 Power Operated Equipment | - | 233 | (57) | (50) | | | 100 | 283 | | | | |
| 60 | 396.7 Communication Equipment | - | 245 | (123) | ,,,,, | | | | 122 | | | | |
| 61 | 397.7 Miscellaneous Equipment | - | • | | | | | | - | | | | |
| 62 | 398.7 Other Tangible Plant | (846,769) | | | 812,117 | | | | (34,652) | | | | |
| 63 | | | | | | | | | | | | | |
| 64 | TOTAL | 37,627 | 159,097 | (132,069) | 932,017 | 405 | (16,637) | 81,996 | 1,062,436 | N/A | N/A | | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected [

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

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

| IISTO | ric [X] Projected [] | | | | tne test year | and the endi | ng balance to | r the prior yea | ar. | | | Recap 8 | ichedules: | A-2, A-8 | |
|----------|---|-------------------|-----------|-----------|---------------|--------------|---------------|-----------------|-----------|-----------|-----------|------------|------------|-----------|------------------|
| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month |
| No. | Account No. and Name | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal |
| 1 | INTANGIBLE PLANT | | | | | - | | | | | | | | | |
| 2 | 351.1 Organization | 125 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 | 128 |
| 3 | 352.1 Franchises | - | - | - | - | - | | - | - | - | | | - | - | - |
| 4 | 389.1 Other Plant & Misc. Equipment | | | • | - | | | - | • | - | - | - | - | | - |
| 5 | COLLECTION PLANT | | | | | | | | | | | | | | |
| 6 | 353.2 Land & Land Rights | | | | | | | | | | | | | | - |
| 7 | 354.2 Structures & Improvements | - | | - | - | • | - | - | - | | - | - | • | | |
| 8 | 355.2 Power Generation Equipment - Collection Pit | 48 | 51 | 53 | 55 | 57 | 59 | 61 | 64 | 66 | 68 | 70 | 72 | 75 | 61 |
| 9 | 360.2 Collection Sewers - Force | 84,713 | 85,098 | 85,482 | 85,867 | 86,251 | 86,635 | 87,020 | 87,189 | 87,573 | 87,957 | 88,341 | 88,725 | 89,109 | 86,920 |
| 10 | 361.2 Collection Sewers - Gravity | 564,223 | 587,713 | 571,206 | 574,698 | 578,191 | 581,687 | 585,136 | 588,635 | 592,132 | 595,631 | 599,129 | 602,628 | 606,127 | 585,164 |
| 11 | 362.2 Special Collecting Structures | • | • | • | • | • | • | - | • | - | - | - | - | • | • |
| 12 | 363.2 Services to Customers | • | - | • | • | | - | • | • | • | 40 | 80 | 120 | 160 | 31 |
| 13 | 364.2 Flow Measuring Davices 365.2 Flow Measuring Installations | - | - | - | • | - | - | - | • | • | 40 | 80 | 120 | 160 | 31 |
| 15 | 389.2 Other Plant & Misc. Equipment | • | - | - | - | • | • | • | - | - | • | - | • | - | - |
| 16 | SYSTEM PUMPING PLANT | • | - | - | • | • | • | • | • | • | • | - | • | - | - |
| 17 | 353.3 Land & Land Rights | | | | | | | | | | | | | | |
| 18 | 354.3 Structures & Improvements | 265,404 | 268,474 | 271,544 | 274,614 | 277,684 | 280,754 | 283,824 | 286,894 | 289,965 | 293,035 | 298.106 | 299,176 | 302,247 | 283,825 |
| 19 | 355.3 Power Generation Equipment - Pumping Pit | 200,404 | 200,7/4 | 271,000 | 237,014 | 2,,,,,,, | 200,754 | - | | - | - | 200,100 | 200,170 | | a.v.,020 |
| 20 | 370.3 Receiving Wells | _ | | | | _ | | | | | | | | | |
| 21 | 371.3 Pumping Equipment | 193 | 208 | 223 | 238 | 253 | 268 | 286 | 301 | 317 | 334 | 350 | 368 | 383 | 286 |
| 22 | 389,3 Other Plant & Misc. Equipment | | | | | | | | | • | | - | | | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | | | | | | | - | | | | | | | |
| 25 | 354.4 Structures & Improvements | - | | - | | - | | - | | | | | - | | |
| 26 | 355.4 Power Generation Equipment - Treatment Pit | | | - | - | - | - | - | | - | | | | - | |
| 27 | 380.4 Treatment & Disposal Equipment | (279,137) | (279,128) | (279,120) | (279,111) | (279,102) | (279,094) | (279,086) | (279,077) | (279,068) | (279,060) | (279,051) | (279,042) | (279,033) | (279,085) |
| 28 | 381.4 Plant Sawers | | | | ` ` . | | , , , | | | | | | | | |
| 29 | 382.4 Outfall Sewer Lines | - | - | - | - | | - | | | | - | | - | | - |
| 30 | 389.4 Other Plant & Misc. Equipment | | - | - | - | | | - | - | - | - | - | | - | - |
| 31 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | | | | | | |
| 32 | 353.5 Land & Land Rights | | | | | | | | | | | | | | |
| 33 | 354.5 Structures & Improvements | | - | - | - | • | • | - | - | - | • | - | - | - | - |
| 34 | 355.5 Power Generation Equipment | • | - | • | - | - | - | • | - | - | - | - | • | | - |
| 35 | 371.5 Pumping Equipment | - | - | - | - | | - | | • | - | - | - | - | - | • |
| 38 | 374.5 Reuse Distribution Reservoirs | • | - | - | - | • | • | | - | - | - | - | - | - | - |
| 37 | 380.5 Treatment & Disposal Equipment | - | - | | - | | | - | • | - | - | - | | - | |
| 38 | 381.5 Plant Sewers | | - | - | | | - | • | • | | - | | - | - | • |
| 39 | 389.5 Other Plant & Misc. Equipment | | | | | • | • | • | • | - | - | - | | • | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | | | | | | |
| 41 | 352.6 Franchises | • | - | - | - | • | - | • | - | - | - | • | - | • | - |
| 42 | 353.6 Land & Land Rights | • | - | - | - | - | • | • | • | • | - | - | - | • | - |
| 43 44 | 354.6 Structures & Improvements 355.6 Power Generation Equipment | • | - | • | • | • | | • | • | - | • | - | - | - | • |
| 45 | 366.6 Reuse Services | • | - | • | • | • | • | • | • | - | • | • | • | • | |
| 46 | 357.5 Reuse Meters & Meter Installations | • | • | | • | • | • | | | - | | • | - | • | • |
| 47 | 371.6 Pumping Equipment | • | • | • | • | • | • | • | • | • | • | - | | • | • |
| 48 | 375.6 Reuse Transmission & Distribution System | 65 | 67 | 70 | 73 | 75 | 78 | 81 | 83 | 86 | 89 | 91 | 94 | 97 | 81 |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | · · · | 97 | ,, | ,, | ,, | ,,, | • | · · | | - | 3 (| - | 9/ | - |
| 50 | GENERAL PLANT | | | | | | | | | | | | | | |
| 51 | 353.7 Land & Land Rights | | | | | | | | | | | | | | |
| 52 | 354.7 Structures & Improvements | 203,640 | 204,198 | 204,755 | 205,313 | 205,870 | 206,428 | 206,985 | 207,543 | 208,101 | 208,658 | 209.216 | 209,773 | 210.331 | 206,985 |
| 53 | 390.7 Office Furniture & Equipment | | | | | | | | | | , | | | 2.0,001 | |
| 54 | 391.7 Transportation Equipment | | | - | - | - | | | | | _ | | _ | | - |
| 55 | 392.7 Stores Equipment | | | - | - | - | | - | - | | | | - | | - |
| 56 | 393.7 Tools, Shop & Garage Equipment | | | - | - | | - | - | - | | - | | - | - | - |
| 57 | 394.7 Laboratory Equipment | | - | _ | - | - | - | - | _ | - | - | - | - | | - |
| 58 | 395.7 Power Operated Equipment | | - | | - | | | | | - | | - | - | - | - |
| 59 | 396.7 Communication Equipment | | - | - | | - | | | - | - | - | - | - | | - |
| 60 | 397.7 Miscellaneous Equipment | | - | | - | | - | | - | - | - | | - | - | _ |
| 61 | 398.7 Other Tangible Plant | (846,588) | (846,587) | (846,585) | (846,583) | (846,582) | (846,580) | (846,579) | (846,577) | (846,575) | (846,574) | (846,572) | (846,571) | (849.041) | (846,769) |
| 62 | TOTAL | (7,311) | 222 | 7,756 | 15,292 | 22,825 | 30,363 | 37,856 | 45,183 | 52,725 | 60,306 | 67,888 | 75,469 | 80,583 | 37,627 |
| | | | | | | | | | | | | | | | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-11 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End B | Balance |
|------|---|------------|---------------------------------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-11, TYE 12/31/08 MFRs | 915,173 | 772,777 |
| 2 | To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs | (48,133) | (55,520 |
| 3 | | | |
| 4 | Adjusted 12/31/08 Balance | 867,040 | 717,257 |
| 5 | Additions | 1,025 | |
| 6 | Retirements | | |
| 7 | Adjustments - 2008 BB Adjustment w/ Orange County & Pasco County | 48,066 | 55,519 |
| 8 | | | |
| 9 | Balance 12/31/09 | 916,131 | 772,776 |
| 10 | Additions | 1,800 | |
| 11 | Retirements | | |
| 12 | Adjustments - COA | 155,112 | 180,805 |
| 13 | | | |
| 14 | Balance 12/31/10 | 1,073,043 | 953,581 |
| 15 | Additions | 600 | 570 |
| 16 | Retirements | | |
| 17 | Adjustments - Allocation of UIF Cost Center | (41,036) | (37,732 |
| 18 | | | · · · · · · · · · · · · · · · · · · · |
| 19 | Balance 12/31/11 per Annual Report | 1,032,607 | 916,419 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 1 | 182,135 | 126,192 |
| 21 | • | | |
| 22 | Adjusted 12/31/11 Balance | 1,214,742 | 1,042,611 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | (138) | (482 |
| 25 | 2. Various other adjustments to test year as per Schedule A12, page1. | (3,587) | (327,749 |
| 26 | | | • • |
| 27 | Adjusted 12/31/11 Balance | 1,211,017 | 714,380 |
| 28 | • | | |
| 26 | | | |

31 32 1. Please refer to

Note(s):

30

1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

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

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

Florida Public Service Commission

Schedule: A-12

Preparer: Kirsten Markwell

Page 1 of 2

Recap Schedules: A-1, A-2

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

for average and projected test year.

| | (1) | (2) | (3) | (4) | (5) |
|----------|--|-------------|-------------|-------------|-----------|
| Line | | Test Year | Adjustn | nents | Adjusted |
| No. | Description | Average Bal | A3 - (D) 1. | A3 - (D) 2. | Average |
| 1 | WATER | | | | |
| 2 | | | | | |
| 3 | Plant Capacity Fees | - | - | - | - |
| 4 | | | | | |
| 5 | Line/Main Extension Fees | | | | - |
| 6 | | | | | |
| 7 | Tapping & Meter Installation Fees | 149,348 | (3,587) | | 145,761 |
| 8 | | | | | |
| 9 | Contributed Lines | 289,195 | - | | 289,195 |
| 10 | | | | | |
| 11 | Other - Contributed Property/Connection Fees | 776,061 | - | | 776,061 |
| 12 13 | • | | | | |
| 14 | Total | 1,214,604 | (3,587) | | 1,211,017 |
| 15 | 10141 | 1,214,004 | (3,367) | <u>-</u> | 1,211,017 |
| 16 | | | | | |
| 17 | WASTEWATER | | | | |
| 18 | WAS I EVALEN | | | | |
| 19 | Plant Capacity Fees | _ | _ | _ | <u></u> |
| 20 | | | | | |
| 21 | Line/Main Extension Fees | | | | - |
| 22 | | | | | |
| 23 | Contributed Lines | 539,270 | (145,473) | (22,765) | 371,032 |
| 24 | | | | | |
| 25 | Other - Tap Fees | 5,423 | - | | 5,423 |
| 26 | | | | | |
| 27 | Other - Contributed Property/Connection Fees | 497,436 | (159,511) | | 337,925 |
| 28 | - | | | | |
| 29 | Total | 4 040 400 | (004.004) | (00.705) | 744.000 |
| 30 | Total | 1,042,129 | (304,984) | (22,765) | 714,380 |

Schedule of Contributions in Ald of Construction By Classification

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [K] 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 2 of 2 Preparer: Kirsten Markwell

| (1) | (2) Prior Year | (3) | (4) | (6) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) Adjustn | (17) nents | (18) Adjusted |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---------------|--|
| o. Description | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal | A3 - (D)1. | A3 - (D)2 | Balance |
| WATER CIAC-WTR RES CAP FEE CIAC-WTR PLT MOD FEE | | | | | | | | | | | | | | | | | |
| SUB-TOTAL PLANT PEES | | : | | | | | | | | | : | | | • | | | |
| CIAC-WITE TRANS & DISTR MAINS | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | | | 289,19 |
| SUB-TOTAL MAINS | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289,195 | 289 195 | | | 289,19 |
| CIAC-WTR.STRUC & IMPR SRC SUPPLY & PUMP | P 26,073 | 26,073 | 26,073 | 26,073 | 26,073 | 26,073 | 28,073 | 26,073 | 26,073 | 26,073 | 26,073 | 26,073 | 26,073 | 26,073 | | | 26,07 |
| CIAC-WTR.STRUCT & IMPRV (WTR T P) | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | 11,058 | | | 11,05 |
| CIAC-WTR.WELLS & SPRINGS | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | 38,931 | | | 35,931 |
| CIAC-WITR ELECTRIC PUMP EQUIP SRC PUMP CIAC-WITR ELECTRIC PUMP EQUIP WITP | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | 102,028 | | | 102,028 |
| CIAC-WTR.WATER TREATMENT EQPT | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | 134,793 | | | 134,79 |
| CIAC-WITE DIS RESV & STNOPPES | 48.385 | 48,385 | 48,385 | 48,385 | 48.385 | 48.385 | 48.385 | 48.385 | 48.385 | 48.385 | 48.385 | 48.385 | 48,385 | 46,385 | | | 48,38 |
| CIAC-WTR.HYDRANTS | 18,520 | 18.520 | 18.520 | 18,520 | 18,520 | 18,520 | 18,520 | 18,520 | 18.520 | 18,520 | 18,520 | 18,520 | 18,520 | 18,520 | | | 18,52 |
| CIAC- OTHER TANGIBLE PLT WATER | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 396,273 | 398,273 | 396,273 | 396,273 | 396,273 | | | 396,273 |
| SUB-TOTAL CONTRIBUTED PROPERTY | 776,061 | 776,061 | 778,061 | 778,061 | 776,061 | 776,061 | 778,061 | 778,061 | 776,061 | 776,081 | 776,061 | 776,061 | 776,061 | 778,081 | | <u> </u> | 778,06 |
| CIAC-WTR.SERVICE LINES | 84,140 | 64,140 | 64,140 | 64,140 | 64,140 | 64,140 | 64,140 | 64,140 | 64,140 | 84,140 | 64,140 | 64,140 | 64.140 | 64.140 | | | 64,140 |
| CIAC-WITE.METERS | 81,354 | 61,354 | 61,354 | 61,354 | 61,354 | 81,354 | 61,354 | 81,354 | B1,354 | 61,354 | 81,354 | 61,354 | 61,354 | 61,354 | | | 61,354 |
| CIAC-WITR.METER INSTALLATIONS | 1,623 | 1,623 | 1,623 | 1,523 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | 1,623 | | | 1,623 |
| CIAC-WATER-TAP | 21,169 | 21,169 | 21,569 | 21,589 | 21,569 | 21,769 | 21,769 | 21,769 | 21,769 | 21,769 | 21,769 | 21,769 | 21,759 | 21,631 | (3,287) | | 18,344 |
| CIAC-WTR PLT MTR FEE | 600 | 600 | 600 | 800 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 500 | (300) | | 300 |
| SUB-TOTAL TAPS & METERS | 146,886 | 148,886 | 149,286 | 149,286 | 149,286 | 149,486 | 149,486 | 149,486 | 149,486 | 149,486 | 149,496 | 149,486 | 149,486 | 149,348 | (3,567) | · | 145.761 |
| TOTAL WATER CIAC | 1,214,142 | 1,214,142 | 1,214,542 | 1,214,542 | 1,214,542 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,742 | 1,214,804 | (3,587) | | 1,211,01 |
| | | | | | | | | | | | | | | | | | |
| CIAC-SWR PLT MOD FEE | | | | | | | | | | _ | | | | | | | |
| WASTEWATER CIAC-SWR RES CAP REE CIAC-SWR PLT MOD REE | | | | | · | | | · . | <u>.</u> | - | | ·· | | | | | |
| WASTEWATER CIAC-SWR RES CAP REE CIAC-SWR PLT MOD FEE SUB-TOTAL PLANT FEES CIAC-PORCE MAINS | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | (3,753) | (22,765) | |
| WASTEWATER CIAC-SWR RES CAP FEE CIAC-SWR R-IT MOD FEE SUB-TOTAL PLANT FEES CIAC-PORCE MAINS CIAC-GRAYITY MAINS | | | | | | | | | | | | | | | (3.753) (164,868) | (22.765) | 331,449 |
| WASTEWATER CAC-SWR RES CAP FEE CAC-SWR PLT MOD FEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-GRANTY MAINS CAC-GRANTY MAINS CAC-GRANTH MAINS CAC-GRANTH MAINS | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 498,317 | 42,953 496,317 | 42,953 498,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,963 496,317 | (3,753) (164,868) 23,148 | | 331,449 23,148 |
| CIAC-SWR RES CAP FEE CIAC-SWR PLT MOD FEE SUB-TOTAL PLANT FEES CIAC-FORCE MAINS CIAC-GRAVITY MAINS CIAC-GRAVITY MAINS | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | 42,953 | (3.753) (164,868) | (22,765) | 331,449 23,148 |
| CAC-SWR RES CAP FEE CAC-SWR PL MOOFEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-GRAYT MAINS CAC-GRAYT MAINS CAC-SWR MANHOLES SUB-TOTAL MAINS CAC - STRUCT/MPRIV COLLECTION | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 498,317 539,270 | 42,953 498,317 539,270 | 42,953 496,317 539,270 | 42,953 498,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,963 496,317 539,270 | (3,753) (164,868) 23,148 | | 331,449 23,148 371,032 68,680 |
| CAC-SWR RES CAP FEE CACL-SWR PL TWOD FEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-GRAVITY MAINS CAC-GRAVITY MAINS SUB-TOTAL MAINS CAC - STRUCTIMERY COLLECTION CAC-STRUCTIMERY PLANT PLT. IS | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 498,317 | 42,953 496,317 | 42,953 498,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,953 496,317 | 42,963 496,317 | (3,753) (164,868) 23,148 (145,473) | | 331,449 23,148 371,032 68,680 |
| CAC-SWR RES CAP FEE CAC-SWR PL MOOFEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-SWR MANHOLES SUB-TOTAL MAINS CAC-SWR MANHOLES CAC-STRUCTIMPRIV COLLECTION CAC-STRUCTIMPRIV PLANT PL.T. IS CAC-CASTRUCTIMPRIV TREATMENT PLANT | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 114,060 | 42,953 498,317 539,270 114,080 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,080 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,080 | 42,953 498,317 539,270 114,060 | 42,953 496,317 539,270 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,449 23,148 371,032 68,680 |
| CAC-SWR RES CAP REC CAC-SWR PLI MODIFE SUB-TOTAL PLANT PEES CAC-FORCE MAINS CAC-SWR MANHOLES SUB-TOTAL MINIS CAC-SWR MANHOLES CAC-STRUCTIMPRIV COLLECTION CAC-STRUCTIMPRIV PLANT PLI IS CAC-STRUCTIMPRIV TEATHER PLANT CAC-STRUCTIMPRIV TEATHER PLANT CAC-STRUCTIMPRIV TEATHER PLANT CAC-STRUCTIMPRIV TEATHER PLANT CAC-CASTRUCTIMPRIV TEATHER PLANT CAC-CASTRUCTIMPRIVE TEATHER PLANT CAC-CASTRUCTIMPRIVE TEATHER PLANT CAC-CASTRUCTIMPRIVE TEATHER PLANT CAC-CASTRUCTIMPRIVE TEATHER PLANT CAC-CASTRUCTIME SECUP PLANT PLANT CAC-CAS | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 498,317 539,270 | 42,953 498,317 539,270 | 42,953 496,317 539,270 | 42,953 498,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,953 496,317 539,270 | 42,963 496,317 539,270 | (3,753) (164,868) 23,148 (145,473) | | 331,449 23,148 371,032 68,680 |
| CAC-SWR RES CAP FEE CAC-SWR PL MOOFEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-SWR MAN-FOLES CAC-SWR CARP PLANF-PLT CAC-POWER GEN EQUIP FRAM-PLT | 42,953 496,317 539,270 114,080 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,080 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,446 23,148 371,032 68,680 114,060 |
| CAC-SWA RES CAP REE CAC-SWA PL MOOFEE SUB-TOTAL PLANT PEES CAC-GRAVITY MANS CAC-SWA MAN-HOLES SUB-TOTAL MINIS CAC-SWA MAN-HOLES CAC-SWA MA | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 114,060 | 42,953 498,317 539,270 114,080 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,080 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,060 | 42,953 496,317 539,270 | 42,953 496,317 539,270 114,080 | 42,953 498,317 539,270 114,060 | 42,953 496,317 539,270 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,446 23,148 371,032 68,680 114,060 |
| WASTEWATER CAC-SWR RES CAP FEE CAC-SWR PLY MOD FEE SUB-TOTAL PLANT FEES CAC-FORCE MINIS CAC-GRANTY MANS CAC-GRANTY MANS CAC-GRANTY MANS CAC-SWR MANNOLES SUB-TOTAL MAINS CAC-STRUCTIMERY DAMP PLT IS CAC-STRUCTIMERY TEATMENT FLANT CAC-STRUCTIMERY TEATMENT FLANT CAC-STRUCTIMERY TEATMENT FLANT CAC-STRUCTIMERY TEATMENT FLANT CAC-CASTRUCTIME GEN PLT CAC-COWER GEN EQUIP PREAP FLT CAC-COWER GEN EQUIP TREATFLT CAC-COWER GEN EQUIP TREATFLT CAC-CAC-TECATIONS FOULP TREATFLT CAC-TECATIONS FOULP TREATFLT | 42,953 496,317 539,270 114,080 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,080 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 498,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,060 121,191 | 42,953 496,317 539,270 114,060 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,446 23,148 371,032 68,680 114,060 |
| WASTEWATER CAC-SWR RES CAP FEE CAC-SWR PLT MOD FEE SUB-TOTAL PAST FEES CAC-FORCE MAINS CAC-GRAVITT MAINS CAC-GRAVITT MAINS SUB-TOTAL MAINS CAC-STRUCTIMEPRY FOALECTION CAC-STRUCTIMEPRY TEATHEAST PLATE CAC-STRUCTIMEPRY TEATHEAST PLATE CAC-STRUCTIMEPRY TEATHEAST PLATE CAC-FORCER GEN GOLDP THEAT PLAT CAC-FORCER GEN GOLDP THEAT PLAT CAC-TREAT/TOSE P CALIP TITE PLATE CAC-TREAT/TOSE P CALIP TITE PLATE CAC-TREAT/TOSE P CALIP TITE PLATE CAC-CAC-TREAT/TOSE CAC-TREAT/TOSE CAC-CAC-TREAT/TOSE CAC-TREAT/TOSE CAC-TREAT/TOSE CAC-TREAT/TOSE CAC-TREAT/TOSE | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 498,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,446 23,146 371,032 68,680 114,060 |
| CAC-SWR RES CAP FEE CAC-SWR PL MOOFEE SUB-TOTAL PLANT FEES CAC-PORCE MAINS CAC-SWR MAN-HOLES CAC-POWER GEN EQUIP PLAMP PL CAC-POWER GEN EQUIP PLAMP PL CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGON CAC-TECATORS FO | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,050 121,191 41 269,264 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,090 121,191 41 | 42,953 498,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,080 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 299,264 | 42,953 498,317 539,270 114,060 121,191 41 269,284 | 42,953 496,317 539,270 114,060 121,191 41 | (3,753) (164,868) 23,148 (145,473) 65,680 (121,191) | | 331,449 23,148 371,032 68,680 114,080 41 |
| CAC-SWR RES CAP FEE CAC-SWR PL MOOFEE SUB-TOTAL PLANT FEES CAC-PORCE MAINS CAC-SWR MAN-HOLES CAC-POWER GEN EQUIP PLAMP PL CAC-POWER GEN EQUIP PLAMP PL CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGOON CAC-TECATORS FOUR PLAGON CAC-TECATORS FO | 42,953 496,317 539,270 114,080 121,191 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 498,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 | (3.753) (164,868) 23,148 (145,473) 68,680 | | 331,446 23,148 371,032 68,680 114,060 |
| CAC-SWR RES CAP RES SUB-TOTAL PLANT PEES CAC-PORCE MAINS CAC-CAPCRE MAINS CAC-SWR MAN-HOLES CAC-SWR MAN-HOLES CAC-STRUCTIMPRY COLLECTION CAC-STRUCTIMPRY PLANT PLTLS CAC-STRUCTIMPRY TEATHER PLANT CAC-CAPCAPT CAC BE CALCED PLANT PLANT CAC-CAPCAPT CAC BE CALCED CAC-CAPCAPT CAC-C | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,050 121,191 41 269,264 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,090 121,191 41 | 42,953 498,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,080 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 299,264 | 42,953 498,317 539,270 114,060 121,191 41 269,284 | 42,953 496,317 539,270 114,060 121,191 41 | (3,753) (164,868) 23,148 (145,473) 65,680 (121,191) | | 331,446 23,148 371,032 68,680 114,060 |
| CAC-SWR RES CAP FEE CAC-SWR PLI MODIFIE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-SWR MANHOLES SUB-TOTAL MAINS CAC-SWR MANHOLES SUB-TOTAL MAINS CAC-SWR MANHOLES SUB-TOTAL MAINS CAC-STRUCTIMERY PLAP PLI IS CAC-STRUCTIMERY PLAP PLI IS CAC-STRUCTIMERY TEATHEAT FLANT CIAC-STRUCTIMERY TEATHEAT FLANT CIAC-SWR GEN EQUIP PLAP PLI CAC-COVER GEN EQUIP PLAP PLI CAC-COVER GEN EQUIP PLAP PLI CAC-COUTFAL LURES CAC-OUTFAL TORSIBLED PLOPERTY CAC-SERVICES TO CUSTOMERS | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,050 121,191 41 269,264 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,090 121,191 41 | 42,953 498,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 | 42,953 496,317 539,270 114,060 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 | 42,953 496,317 539,270 114,080 121,191 41 289,284 | 42,953 496,317 539,270 114,080 121,191 41 269,264 | 42,953 496,317 539,270 114,080 121,191 41 299,264 | 42,953 498,317 539,270 114,060 121,191 41 269,284 | 42,953 496,317 539,270 114,060 121,191 41 289,264 504,556 | (3,753) (164,868) 23,148 (145,473) 65,680 (121,191) | | 331,446 23,148 371,032 68,680 114,080 41 269,284 452,045 |
| CAC-SWR RES CAP FEE CLAC-SWR PL TWOO FEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-GRAVITY MAINS CAC-SWR MANHOLES CAC-SWR MANHOLES CAC-STRUCTIMPRY COLLECTION CAC-STRUCTIMPRY PLANT PLIT.S CAC-STRUCTIMPRY TEATHER PLANT CAC-STRUCTIMPRY TEATHER FLANT CAC-STRUCTIMPRY TEATHER FLANT CAC-STRUCTIMP GER PLT CAC-STRUCTIMP GER PLT CAC-STRUCTIMP GER PLT CAC-CAC-TREATOSE FOLIP TREAT CAC-CAC-TREATOSE FOLIP TREATOSE CAC-CAC-TREATOSE COLUSTOMERS CAC-CAC-CAC-TREATOSE CAC-CAC-CAC-CAC-CAC-CAC-CAC-CAC-CAC-CA | 42,953 496,317 539,270 114,050 121,191 41 269,264 504,556 | 42,953 498,317 539,270 114,060 121,191 41 269,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 289,264 504,556 | 42,953 496,317 539,270 114,060 121,191 41 269,264 504,556 | 42,953 498,317 539,270 114,080 121,191 41 289,284 504,556 | 42,953 486,317 539,270 114,060 121,191 41 269,284 504,556 | 42,953 498,317 539,270 114,060 121,191 41 289,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 269,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 269,264 504,556 | 42,953 486,317 539,270 114,060 121,191 41 289,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 269,264 504,568 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,556 | 42,953 496,317 539,270 114,080 121,191 41 269,264 504,556 | 42,953 496,317 539,270 114,060 121,191 41 | (3,753) (164,868) 23,148 (145,473) 65,680 (121,191) | | 331,446 23,148 371,032 68,680 114,060 41 269,264 452,045 |
| WASTEWATER CAC-SWIN RES CAP FEE CAC-SWIN PLY MOOFEE SUB-TOTAL PAINT FEES CAC-FORCE MAINS CAC-GRANTT MAINS CAC-GRANTT MAINS CAC-GRANTT MAINS CAC-STRUCTIMENTY COLLECTION CAC-STRUCTIMENTY PLANT PLAT CAC-STRUCTIMENTY TEATMENT FLAT CAC-CONTROL OF GEH PLY TAMP PLY CAC-FOWER GEH SCUP PLAMP PLY CAC-FOWER GEH SCUP PLAMP PLY CAC-COURTS LIVES CAC-OUTER LIVES CAC-OUTER LIVES CAC-OUTER LIVES CAC-OUTER TANGUEL PLAT SEWER SUB-TOTAL CONTROLLED | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,556 | 42,953 496,317 539,270 114,080 121,191 41 269,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 289,264 504,556 | 42,953 488,317 539,270 114,080 121,191 41 289,284 504,559 5,335 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,556 | 42,953 486,317 539,270 114,060 121,191 41 269,284 504,556 | 42,953 496,317 539,270 114,060 121,191 41 289,284 504,556 5,335 | 42,953 496,317 539,270 114,090 121,191 41 289,284 504,556 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,556 5,335 | 42,953 496,317 539,270 114,090 121,191 41 299,284 504,556 5,335 | 42,953 496,317 539,270 114,080 121,191 41 299,284 504,556 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,558 | 42,953 496,317 539,270 114,080 121,191 41 269,284 504,568 | 42,953 456,317 539,270 114,060 121,191 41 289,284 504,556 | (3,753) (164,868) 23,148 (145,473) 65,680 (121,191) | | 331,449 23,148 371,032 68,680 114,080 41 269,244 452,045 |
| WASTEWATER CAC-SWR RES CAP FEE CAC-SWR PLY MOD FEE CAC-SWR PLY MOD FEE SUB-TOTAL PLANT FEES CAC-FORCE MAINS CAC-GRAVITT MAINS CAC-GRAVITT MAINS CAC-GRAVITT MAINS CAC-SWR MAN-OLES SUB-TOTAL MAINS CAC-SWR CAPPER VERY PLANT CAC-SWR CORP FEED CAC-SWR CER SWR VERY TEAT PLANT CAC-SWR CER SULP PLANP PLT CAC-COVER OF SULP PLANP PLT CAC-COVER OF SULP PLANP PLT CAC-COVER OF SULP PLANP PLT CAC-COVER CENT SULP SULP SULP CAC-COVER CAC-COVER CONTRIBUTED PROPERTY CAC-COVER CAC-COVER LUNES CAC-COVER CAC-COV | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,556 5,335 5,335 | 42,953 498,317 539,270 114,080 121,191 41 269,284 504,556 5,335 5,335 | 42,953 496,317 539,270 114,090 121,191 41 259,284 504,559 5,335 5,335 | 42,953 489,317 539,270 114,090 121,191 41 289,284 504,559 5,335 5,335 | 42,953 489,317 559,270 114,080 121,191 41 289,284 504,556 5,335 5,335 | 42,953 486,317 538,270 114,060 121,191 41 269,284 504,596 5,335 5,335 | 42,953 499,317 539,270 114,060 121,191 41 269,284 504,556 5,335 5,335 | 42,953 495,317 539,270 114,090 121,191 41 289,284 504,556 5,335 5,335 | 42,953 466,317 559,270 114,080 121,191 41 289,284 504,596 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,568 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 299,284 504,566 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,556 5,905 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,566 5,905 | 42,953 499,317 539,270 114,090 121,191 41 289,284 504,566 5,423 | (3.753) (164,858) 22,146 (145,473) 83,680 (121,191) | | 331,449 23,148 371,032 68,680 114,080 41 269,284 452,045 5,423 |
| CIAC-SWA RES CAP REE CIAC-SWA PLAND FEE SUB-TOTAL PLANT FEES CIAC-FORCE MAINS CIAC-GROWN MANAICLES CIAC-GROWN MANAICLES CIAC-SWA COMPANY FILLS CIAC-COWER GEN ECUP FIRST PLT CIAC-COWER GEN COUP FIRST PLT CIAC-GROWN COUP COUP FIRST PLT CIAC-GROWN COUP FIRST PLT CIAC-GROW | 42,953 496,317 539,270 114,080 121,191 41 299,264 5,335 5,335 | 42,953 498,317 539,270 114,080 121,191 41 269,284 504,556 5,335 (7,120) | 42,953 498,317 539,270 114,090 121,191 41 289,264 504,559 5,335 5,335 | 42,953 486,317 536,270 114,090 121,191 41 289,284 504,556 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,556 5,335 5,335 | 42,953 486,317 538,270 114,060 121,191 41 289,284 504,556 5,335 5,335 | 42,953 489,317 539,270 114,060 121,191 41 269,284 504,586 5,335 5,335 | 42,953 486,317 539,270 114,090 121,191 41 289,284 504,556 5,335 (7,120) | 42,953 486,317 530,270 114,080 121,191 41 280,284 504,556 5,335 5,335 | 42,953 486,317 539,270 114,060 121,191 41 299,284 504,558 5,335 5,335 | 42,953 486,317 536,270 114,060 121,191 41 289,284 504,566 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,598 5,905 , 5,905 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,556 5,905 5,905 | 42,953 469,317 539,270 114,080 121,191 41 289,264 504,556 5,423 (7,120) | (3,753) (164,565) 23,146 (145,473) 63,890 (121,191) (52,511) | | 269,264 452,045 5,423 5,423 |
| WASTEWATER CIAC-SWR RES CAP FEE CIAC-SWR PLT MOD FEE CIAC-SWR PLT MOD FEE SUB-TOTAL PLANT FEES CIAC-FORCE MAINS CIAC-GROUNT MAINS CIAC-SWR MONIOLES SUB-TOTAL MAINS CIAC-SWR MONIOLES SUB-TOTAL MAINS CIAC-SWR MONIOLES CIAC-COLFEAL LURS CIAC-CULTEAL CULTEAL CIAC-CULTEAL CIA | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,556 5,335 5,335 | 42,953 498,317 539,270 114,080 121,191 41 269,284 504,556 5,335 5,335 | 42,953 496,317 539,270 114,090 121,191 41 259,284 504,559 5,335 5,335 | 42,953 489,317 539,270 114,090 121,191 41 289,284 504,559 5,335 5,335 | 42,953 489,317 559,270 114,080 121,191 41 289,284 504,556 5,335 5,335 | 42,953 486,317 538,270 114,060 121,191 41 269,284 504,596 5,335 5,335 | 42,953 499,317 539,270 114,060 121,191 41 269,284 504,556 5,335 5,335 | 42,953 495,317 539,270 114,090 121,191 41 289,284 504,556 5,335 5,335 | 42,953 466,317 559,270 114,080 121,191 41 289,284 504,596 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,568 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 299,284 504,566 5,335 5,335 | 42,953 486,317 539,270 114,080 121,191 41 289,284 504,556 5,905 | 42,953 496,317 539,270 114,080 121,191 41 289,284 504,566 5,905 | 42,953 499,317 539,270 114,090 121,191 41 289,284 504,566 5,423 | (3.753) (164,858) 22,146 (145,473) 83,680 (121,191) | | 331,449 23,148 371,032 68,680 114,080 41 269,264 452,045 5,423 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-13 Page 1 of 1

Preparer: Kirsten Markwell

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 | | Year-End I | Balance |
|------|---|------------|------------|
| No. | Description | Water | Wastewater |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | 676,392 | 514,466 |
| 2 | To remove adjustments made per Note 1 of Schedule A-11, TYE 12/31/08 MFRs | (2,076) | (14,157 |
| 3 | | | |
| 4 | Adjusted 12/31/08 Balance | 674,316 | 500,309 |
| 5 | Additions | 27,328 | 15,887 |
| 6 | Retirements | | |
| 7 | Adjustments - 2008 BB Adjustment w Pasco County | 2,076 | 14,157 |
| 8 | | | |
| 9 | Balance 12/31/09 | 703,720 | 530,353 |
| 10 | Additions | 27,788 | 16,286 |
| 11 | Adjustments - Rounding | (1) | |
| 12 | Adjustments - COA | 51,437 | 2,601 |
| 13 | | | |
| 14 | Balance 12/31/10 | 782,944 | 549,240 |
| 15 | Additions | 27,398 | |
| 16 | Retirements | | |
| 17 | Adjustments - Allocations of UIF Cost Center | (6,020) | |
| 18 | | | |
| 19 | Balance 12/31/11 per Annual Report | 804,322 | 549,240 |
| 20 | Adjustments - To reconcile to General Ledger - See Note 1 | 72,513 | 14,245 |
| 21 | | | |
| 22 | Adjusted 12/31/11 Balance | 876,835 | 563,485 |
| 23 | Adjustments to year-end test year balance: | | |
| 24 | 1. To convert to 13-month average test year. | (13,746) | (6,507) |
| 25 | 2. Various other adjustments to test year as per Schedule A14, page1. | (35,497) | (56,515 |
| 26 | | | |
| 27 | Adjusted 12/31/11 Balance | 827,592 | 500,463 |
| 28 | | | |
| 29 | | | |
| 30 | Note(s): | | |

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

31 32

1. Please refer to Note 2 in Schedule A-4 addressing the difference from Annual Report ending balances.

Schedule: A-14

Page 1 of 2 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

| | (1) | (2) | (3) | (4) | (5) | (6) |
|------------|-----------------------------------|--------------|-------------|-------------|-------------|----------|
| Line | | Test Year | | Adjustments | | Adjusted |
| <u>No.</u> | Description | Average Bal. | A3 - (E) 1. | A3 - (E) 2. | A3 - (E) 3. | Average |
| 1 | WATER | | | | | |
| 2 | | | | | | |
| 3 | Plant Capacity Fees | - | • - | - | - | - |
| 4 | Line/Main Extension Fees | | | | | |
| 5 6 | Line/Main Extension Fees | | | | | - |
| 7 | Tapping & Meter Installation Fees | 140,991 | (109,668) | 5,219 | | 36,542 |
| 8 | rapping & weter installation rees | 140,991 | (109,000) | 5,219 | - | 30,342 |
| 9 | Contributed Lines | 264,162 | (205,197) | 6,725 | _ | 65,690 |
| 10 | Sonaibuteu Lines | 204,102 | (205,151) | 0,723 | - | 05,090 |
| 11 | Other - Contributed Property | 457,936 | 252,017 | 15,407 | _ | 725,360 |
| 12 | Callet Commission Fropolity | ,000 | | 10,101 | | 720,000 |
| 13 | | | | | | . , |
| 14 | Total | 863,089 | (62,848) | 27,351 | - | 827,592 |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | WASTEWATER | | | | | |
| 18 | | | | | | |
| 19 | Plant Capacity Fees | - | - | - | - | - |
| 20 | • | | | | | |
| 21 | Line/Main Extension Fees | | | | | - |
| 22 | | | | • | | |
| 23 | Contributed Lines | 367,866 | (290,503) | 8,273 | (22,765) | 62,871 |
| 24 | | | | | | |
| 25 | Other - Tap Fees | 19,712 | (18,909) | 255 | = | 1,058 |
| 26 | | | | | | |
| 27 | Other - Contributed Property | 169,400 | 260,426 | 6,708 | - | 436,534 |
| 28 | | | | | | |
| 29 | Tatal | EEC 070 | (49.000) | 45 222 | (00.705) | E00 400 |
| 30 | Total | 556,978 | (48,986) | 15,236 | (22,765) | 500,463 |

Recap Schedules: A-1, A-2

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

Inrida Public Service Commission

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

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: Oecember 31, 2011

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

| | (1) | (2) | (3) | (4) | (5) | (8) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
|---|---|----------------------|--------------------|--------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|------------------------------|--------------|------------------|
| ne 0. | Description | Prior Year Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | 13-Month Average Bal | | Adjustments A A3 - (E) 2. | | Adjust Baland |
| | WATER | | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | 7.04 17 | | | 1,107 1,1 | | 7.17 G. 11 JU. 12 JU. 1 | 140 (0) 11 | <u> </u> | (2) 0. | |
| 2 / | ACC AMORT WATER RES CAP FEE-NC | | | | | | | | | | | | | | | | | - | |
| | ACC AMORT WATER PLT MOD FEE-NC | | | | | | | | | | | | | | | | | | |
| 4 5 | SUB-TOTAL PLANT FEES | | | · · | | · · | | | · · | | - | | <u>.</u> | | | | | | |
| 5 | ACC MACRY TRANS & DISTRIBUTE | 200 700 | 261,355 | 201 010 | 262,478 | 263,039 | 263,601 | 264,162 | 264,724 | 265,286 | 265,847 | 266,409 | 266,970 | 267,532 | 204402 | (205,197) | 0.700 | | an e |
| | ACC AMORT TRANS & DISTR MAINS BUB-TOTAL MAINS | 260,793 260,793 | 261,355 | 261,916 261,916 | 262,478 | 263,039 | 263,601 | 284,162 | 264,724 | 265,286 | 265,847 | 266,409 | 266,970 | 267,532 | 264,162 264,162 | (205,197) | 6,725 6,725 | | 65,69 |
| á ' | SUB-TOTAL MAINS | 200,793 | 201,303 | 201,910 | 202,410 | 203,009 | 203,001 | 204,102 | 204,124 | 200,200 | 203,047 | 200,409 | 200,970 | 207,332 | 204,102 | (203,191) | 0,725 | | 95,00 |
| 9 / | ACC AMORT-ORGANIZATION | (3,463) | (3,463) | (3,463) | (3,463) | (3,463) | (3,463) | (3,463) | (3,463) | (3,463) | (3.463) | (3,463) | (3,463) | (3,463) | (3,463) | 263 | | | (3,2 |
| | ACC AMORT STRUCT & IMPRV SRC | 25,890 | 25,958 | 26,026 | 26,094 | 26,162 | 26,230 | 26,298 | 26,366 | 26,435 | 26,503 | 26,571 | 26,639 | 26,707 | 26,298 | (19,377) | 815 | | 7,7 |
| 11 / | ACC AMORT STRUCT & IMPRV - WTP | 10,516 | 11,130 | 11,159 | 11,188 | 11,217 | 11,245 | 11,274 | 11,303 | 11,332 | 11,361 | 11,390 | 11,419 | 11,448 | 11,229 | (8,339) | 346 | | 3,2 |
| | ACC AMORT WELLS & SPRINGS | 37,086 | 37,194 | 37,303 | 37,411 | 37,519 | 37,627 | 37,735 | 37,843 | 37,951 | 38,060 | 38,168 | 38,276 | 38,384 | 37,735 | (26,707) | 1,298 | | 12,3 |
| | ACC AMORT ELECTRIC PUMP EQUIP | 113,453 | 113,878 | 114,303 | 114,728 | 115,153 | 115,578 | 116,003 | 116,428 | 116,854 | 117,279 | 117,704 | 118,129 | 118,554 | 116,003 | (72,641) | 5,101 | | 48,46 |
| | ACC AMORT ELEC PUMP EQP TRANS DIST | | | | | | | | | | | | | | | | | | |
| | CC AMORT WATER TREATMENT EQPT | 28,651 | 28,757 | 28,862 | 28,987 | 29,072 | 29,178 | 29,283 | 29,388 | 29,493 | 29,599 | 29,704 | 29,809 | 29,915 | 29,283 | 14,474 | 6,127 | | 49,80 |
| | ACC AMORT DIS RESV & STNDPIPES ACC AMORT HYDRANTS | 49,143 16,734 | 49,252 16,769 | 49,361 16,803 | 49,470 16,837 | 49,578 16,871 | 49,687 16,906 | 49,796 16,940 | 49,905 16,974 | 50,014 17,008 | 50,123 17,043 | 50,232 17,077 | 50,341 17,111 | 50,450 17,145 | 49,796 16,940 | (38,460) | 1,308 412 | | 12,64 |
| | | | | | | | | | | | | | | | | (13,444) | 412 | | 3,90 |
| | CC AMORT OTHER TANG PLT WATER SUB-TOTAL CONTRIBUTED PROPERTY | 171,712 449,722 | 172,112 451,587 | 172,513 452,867 | 172,913 454,145 | 173,314 455,423 | 173,714 456,702 | 174,115 457,981 | 174,515 459,259 | 174,916 460,540 | 175,316 461,821 | 175,717 463,100 | 176,117 464,378 | 176,518 465,658 | 174,115 457,936 | 416,248 252,017 | 15,407 | - | 590,36 725,36 |
| 20 | OG-TOTAL CONTRIBUTED PROPERTY | 449,722 | 401,367 | 452,007 | 404,140 | 400,423 | 400,702 | 407,801 | 408,238 | 400,040 | 401,021 | 403,100 | 404,370 | 400,000 | 407,936 | 202,017 | 15,407 | <u>·</u> | 125,30 |
| | ICC AMORT SERVICE LINES | 58,623 | 58,756 | 58.890 | 59.024 | 59,157 | 59,291 | 59,425 | 59,558 | 59.692 | 59,825 | 59,959 | 60,093 | 60,226 | 59,425 | (45,795) | 1.603 | | 15.2 |
| | ACC AMORT METERS | 69,252 | 69,508 | 69,763 | 70,019 | 70,274 | 70,530 | 70,786 | 71,041 | 71,297 | 71,553 | 71,808 | 72,064 | 72,320 | 70,786 | (56,794) | 3,068 | | 17,06 |
| | ACC AMORT METER INSTALLATIONS | 1,826 | 1,635 | 1,842 | 1,849 | 1,855 | 1,862 | 1,669 | 1,878 | 1.882 | 1,889 | 1,896 | 1,903 | 1,909 | 1,869 | (1,180) | 81 | | 7. |
| | ACC AMORT WATER CIAC TAP | 6,598 | 8,642 | 8,687 | 8,732 | 8.777 | 8,823 | 8,668 | 8,913 | 8,959 | 9,004 | 9,049 | 9,095 | 9,140 | 8,868 | (5.898) | 459 | | 3,43 |
| 25 / | ACC AMORT WATER PLT METER FEE-NC | 35_ | 36 | 38 | 39 | 40 | 41 | 43 | 44 | 45 | 46_ | 48 | 49 | 50 | 43 | (3) | 8 | | |
| | SUB-TOTAL TAPS & METERS | 138,336 | 138,777 | 139,220 | 139,663 | 140,103 | 140,547 | 140,991 | 141,432 | 141,875 | 142,317 | 142,760 | 143,204 | 143,645 | 140,991 | (109,668) | 5,219 | | 36,54 |
| 27 | | | | | | | | | | | | | | | | | | | |
| 28 | TOTAL WATER CIAC AMORTIZATION | 848,851 | 851,719 | 854,003 | 856,288 | 858,565 | 860,850 | 863,134 | 865,415 | 867,701 | 869,985 | 872,269 | 874,552 | 876,835 | 863,089 | (62,848) | 27,351 | | 827,59 |
| 29 | | | | | | | | | | | | | | | | | | | |
| 30 31 k | VASTEWATER | | | | | | | | | | | | | | | | | | |
| | CC AMORT SEWER RES CAP FEE - NC | | | | | | | | | | | | | | | | | | |
| | ACC AMORT SEWER PLT MOD FEE - NC | | | | | | | | | | | | | | | | | - | |
| | SUB-TOTAL PLANT FEES | | | - | | | | | | | | | | | - | | | | |
| 35 | | | | | | | | | | | | | | | | | | | |
| 36 / | ICC AMORT-SEWER FORCE MAINS | 40,918 | 41,037 | 41,157 | 41,276 | 41,395 | 41,515 | 41,634 | 41,753 | 41,873 | 41,992 | 42,111 | 42,231 | 42,350 | 41,634 | (33,549) | 135 | (22,765) | (14,54 |
| 37 / | ACC AMORT-SEWER GRAVITY MAINS | 322,299 | 322,954 | 323,610 | 324,265 | 324,921 | 325,576 | 326,232 | 326,887 | 327,542 | 328,198 | 326,853 | 329,509 | 330,164 | 326,232 | (263,639) | 8,138 | | 70,73 |
| | ICC AMORT-SWR MANHOLES | | | | | | | | | | | | | | | 6,685 | | | 6,68 |
| | SUB-TOTAL MAINS | 363,217 | 383,991 | 364,767 | 365,541 | 366,316 | 367,091 | 367,866 | 368,640 | 369,415 | 370,190 | 370,964 | 371,740 | 372,514 | 367,866 | (290,503) | 8,273 | (22,765) | 62,87 |
| 40 | | | | | | | | | | | | | | | | | | | |
| | CC AMORT ORGANIZATION | (14,161) | (14,161) | (14,161) | (14,181) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | (14,161) | 14,161 | | | |
| | ICC AMORT-STRUCT/IMPRV COLLECTION ICC AMORT-STRUCT/IMPRV PUMP PLT LS | 110,309 | 110,689 | 111,069 | 111,449 | 111,829 | 112,210 | 112,590 | 112,970 | 113,350 | 113,730 | 114,111 | *** *** | 114,871 | 112,590 | 17,978 (79,100) | 2,148 4,562 | | 20,12 38,05 |
| | ICC AMORT-STRUCT/IMPRV FUMP PLT LS | 110,309 | 110,069 | 111,009 | 111,448 | 111,029 | 112,210 | 112,390 | 112,970 | . 113,350 | 113,730 | 114,111 | 114,491 | 114,071 | 112,590 | 1,932 | 4,302 | | 1,93 |
| | ACC AMORT-STRCT/IMP GEN PLT | 66,793 | 66,964 | 67,175 | 67,366 | 67,557 | 67,748 | 67,939 | 68,130 | 68,322 | 68,513 | 68,704 | 68,895 | 69,086 | 67,939 | (67,816) | | | 12 |
| | CC AMORT PWR GEN EOP COLL | 00,750 | 55,557 | 07,170 | 0,000 | 01,007 | 51,740 | 47,545 | 00,100 | 00,022 | 55,5.5 | 00,704 | 00,000 | uu,000 | 000,00 | (0.,010) | | | |
| | ICC AMORT PWR GEN EQP TREAT | | | | | | | | | | | | | | | | | | |
| | ICC AMORT- TREAT/DISP EQUIP LAGOON | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | | | | 4 |
| 49 / | ICC AMORT- TREAT/DISP EQUIP TRT PLT | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | 795 | | | | 79 |
| 50 / | ACC AMORT- OUTFALL LINE | | | | | | | | | | | | | | | | | | |
| | ICC AMORT- OTHER TANG PLT SEWER | 2.332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 2,332 | 557 | 2,195 | 373,271 | | | 375,46 |
| | | | | 167.252 | 167,823 | 168,394 | 168,968 | 169,537 | 170,108 | 170,680 | 171,251 | 171,823 | 172,394 | 171,190 | 169,400 | 260,426 | 6,708 | | 436,53 |
| 52 5 | SUB-TOTAL CONTRIBUTED PROPERTY | 166,110 | 166,681 | | | | | | | | | | | | | | | | |
| 52 S 53 | SUB-TOTAL CONTRIBUTED PROPERTY | 166,110 | 166,681 | | | | | | | | | | | | | | | | |
| 52 5 53 54 <i>4</i> | SUB-TOTAL CONTRIBUTED PROPERTY | | | | 40.070 | 40.000 | 40.704 | 40.740 | 40 700 | | 40.745 | 40.750 | 40.700 | 40.704 | 40.740 | 338 | 107 | | 44 |
| 52 5 53 54 / 55 / | SUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWAGE SERVICE LINES ICC AMORT SEWER TAP | 19,645 | 19,656 | 19,557 | 19,678 | 19,690 | 19,701 | 19,712 | 19,723 | 19,734 | 19,745 | 19,756 | 19,769 | 19,781 | 19,712 | (19.247) | 148 | | 6 |
| 52 5 53 54 4 55 4 56 5 | SUB-TOTAL CONTRIBUTED PROPERTY | | | | 19,678 19,678 | 19,690 19,690 | 19,701 19,701 | 19,712 19,712 | 19,723 19,723 | 19,734 19,734 | 19,745 19,745 | 19,756 19,756 | 19,769 19,769 | 19,781 19,781 | 19,712 19,712 | | | | 61 |
| 52 5 53 54 4 55 4 56 5 57 | IUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWAGE SERVICE LINES ICC AMORT SEWER TAP IUB-TOTAL TAPS | 19,645 | 19,656 | 19,557 | | | | | | | | | | | | (19.247) | 148 | | 61 |
| 52 5 53 5 54 6 55 6 56 5 57 58 6 | SUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWAGE SERVICE LINES ICC AMORT SEWER TAP | 19,645 | 19,656 | 19,557 | | | | | | | | | | | | (19.247) | 148 | • | 6 |
| 52 5 53 54 6 55 6 5 57 58 6 59 6 | IUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWAGE SERVICE LINES ICC AMORT SEWER TAP IUB-TOTAL TARE ICC AMORT-REUSE SERVICES | 19,645 | 19,656 | 19,557 | | | | | | | | | | | | (19.247) | 148 | - | 61 |
| 52 5 53 54 7 55 7 56 5 57 58 7 60 7 | IUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWAGE SERVICE LINES ICC AMORT SEWER TAP IUB-TOTAL TAPS ICC AMORT-REUSE SERVICES ICC AMORT-REUSE TAP | 19,645 | 19,656 | 19,557 | | | | | | | | | | | | (19.247) | 148 | - | 61 |
| 52 5 53 5 54 4 55 4 56 5 57 58 4 60 4 | IUB-TOTAL CONTRIBUTED PROPERTY ICC AMORT SEWACE SERVICE LINES ICC AMORT SEWER TAP ICC AMORT-REUSE SERVICES ICC AMORT-REUSE TAP ICC AMORT-REUSE TAP | 19,645 | 19,656 | 19,557 | | | | | | | | | | | | (19.247) | 148 | (22,786) | 1,05 1,05 |

Schedule of Annual AFUDC Rates Used

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Florida Public Service Commission

Schedule: A-15

Page 1 of 1 Preparer: Kirsten Markwell

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.

- AFUDC rate for all Florida companies is 9.03% for qualified construction projects beginning 1/1/2003 pursuant to 3/8/2004 Order PSC-04-0262-PAA,
- Docket #031006-WS. 2

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-16 Page 1 of 1

Preparer: Kirsten Markwell

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 | | | Year-End Balance | | | | | |
|----------|---|-------|-------------------|--|--|--|--|--|
| No. | Description | Water | <u>Wastewater</u> | | | | | |
| | | | | | | | | |
| 1 | 12/31/08 Balance per Schedule A-13, TYE 12/31/08 MFRs | N/A | N/A | | | | | |
| 2 | Additions | | | | | | | |
| 3 | Retirements | | | | | | | |
| 4 | Adjustments | | | | | | | |
| 5 | | | | | | | | |
| 6 | Balance 12/31/09 | | - | | | | | |
| 7 | Additions | | | | | | | |
| 8 | Adjustments - Rounding | | | | | | | |
| 9 | Adjustments - COA | | | | | | | |
| 10 | | | | | | | | |
| 11 | Balance 12/31/10 | • | - | | | | | |
| 12 | Additions | | | | | | | |
| 13 | Retirements | | | | | | | |
| 14 | Adjustments | | | | | | | |
| 15 | | | | | | | | |
| 16 | Adjusted 12/31/11 Balance | | - | | | | | |
| 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 A14 | | | | | | | |
| 20 | , , , | | | | | | | |
| 21 | Adjusted 12/31/11 Balance | | • | | | | | |
| 22 | · | | | | | | | |
| 23 | Adjustments to year-end test year balance: | | _ | | | | | |
| 24 | ,, , , | | | | | | | |
| 25 | Adjusted 6/30/10 Balance | N/A | N/A | | | | | |
| 26 | | | | | | | | |
| 27 27 | | | | | | | | |
| | TEST YEAR AVERAGE BALANCE | | | | | | | |
| 20 29 | TEST TEAT AVEINAGE BALANGE | | | | | | | |
| 30 | Beginning Balance - December 31, 2010 | BI/A | A1/A | | | | | |
| | | N/A | N/A | | | | | |
| 31 | January | | | | | | | |
| 32 | February March | | | | | | | |
| 33 | | | | | | | | |
| 34 | April | | | | | | | |
| 35 | May | | | | | | | |
| 36 | June | | | | | | | |
| 37 | July | | | | | | | |
| 38 | August | | | | | | | |
| 39 | September | | | | | | | |
| 40 | October | | | | | | | |
| 41 | November | | | | | | | |
| 42 | Ending Balance December 31, 2011 | | | | | | | |
| 43 | | | | | | | | |
| 44 | Average Test Year Balance - 13 Months | N/A | N/A | | | | | |

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: A-17 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedule: A-1, A-2

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

| Line | | Water | Sauras | 40 11- | nth Augus |
|---------------|---|---------------|------------|----------|-------------|
| No . | inal Rates | <u>Water</u> | Sewer | 13-MO | nth Average |
| | Current and Accrued Assets: | | | | |
| 3 | Cash | | | | 85,359 |
| 4 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441,908 |
| 5 | Miscellaneous current and accrued assets | | | | 4,070 |
| 6 | Deferred Rate Case Expense | | | | 543,46 |
| 7 | Material and Supplies | | | | 6,680 |
| 8 | Miscellaneous Deferred Debits | | | | 29,09 |
| 9 | Middellaticode Delicited Debito | | | | 25,05 |
| | ess; Current and Accrued Liabilities and Credits | | | | |
| 11 | Accounts Payable | | | | (149,96 |
| 12 | Accrued Taxes | | | | (111,68 |
| 13 | Accrued Interest | | | | (8,75 |
| 14 | Miscellaneous Current and Accrued Liabilities and Credits | | | | (84,53 |
| 15 | Modernational Carlotte and Modernation and Order | | • | | (04,00 |
| | Equals working capital (Balance Sheet Approach) | | | s | 755,640 |
| | aquate training training training training training | | • | <u> </u> | 100,04 |
| 17 | | | | | |
| | Allocation to Water & Sewer | \$ 210,184 \$ | 111,517 | | |
| 19 | | | | | |
| 20 | | | | Al | located |
| 21 A | Mocation Methodology based on number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Work | ing Capital |
| 22 N | farion County - Water | 527.6 | 5.66% | \$ | 42,775 |
| 23 N | Marion County - Wastewater | 76.2 | 0.82% | \$ | 6,17 |
| 24 (| Orange County - Water | 298.5 | 3.20% | \$ | 24,20 |
| 25 F | Pasco County - Water | 2,883.0 | 30.93% | \$ | 233,73 |
| 26 F | Pasco County - Wastewater | 1,137.0 | 12.20% | \$ | 92,18 |
| 27 F | Pinellas County - Water | 430.1 | 4.61% | \$ | 34,87 |
| 28 5 | Seminole County - Water | 2,592.5 | 27.82% | \$ | 210,18 |
| 29 5 | Seminole County - Wastewater | 1,375.5 | 14.76% | \$ | 111,51 |
| | OTAL UIF | 9,320.4 | 100.00% | | 755,640 |
| 31 | | | | | |
| 32 | | | | | |
| 33 <u>l</u> i | nterim Rates | | | | |
| 34 C | Current and Accrued Assets: | | | | |
| 35 | Cash | | | | 85,35 |
| 36 | Accounts and Notes Receivable, Less provision for Uncollectible Accounts | | | | 441,90 |
| 37 | Miscellaneous current and accrued assets | | | | 4,070 |
| 38 | Deferred Rate Case Expense | | | | 254,42 |
| 39 | Material and Supplies | | | | 6,68 |
| 40 | Miscellaneous Deferred Debits | | | | 29,09 |
| 41 | | | | | |
| 4 2 L | ess: Current and Accrued Liabilities | | | | |
| 43 | Accounts Payable | | | | (149,96 |
| 44 | Accrued Taxes | | | | (111,680 |
| 45 | Accrued Interest | | | | (8,75) |
| 46 | Miscellaneous Current and Accrued Liabilities | | _ | | (84,530 |
| 47 | | | _ | | |
| 48 E | quals working capital (Balance Sheet Approach) | | | \$ | 466,608 |
| 49 | | | | | |
| | llocatioπ to Water & Sewer | \$ 129,788 \$ | 68,861 | | |
| 51 | | 120,700 \$ | 00,001 | | |
| | allocation Methodology based on UIF number of ERCs at the end of the test year: | 12/31/11 ERCs | % of Total | Work | ing Capital |
| | | | | | |
| | Agrico County - Waster | 527.6 | 5.66% | | 26,413 |
| | Marion County - Wastewater | 76.2 | 0.82% | | 3,815 |
| | Orange County - Water | 298.5 | 3.20% | | 14,94 |
| | Pasco County - Water | 2,883.0 | 30.93% | | 144,33 |
| | asco County - Wastewater | 1,137.0 | 12.20% | | 56,92 |
| | rinellas County - Water | 430.1 | 4.61% | | 21,53 |
| | deminole County - Water | 2,592.5 | 27.82% | | 129,788 |
| 60 S | eminole County - Wastewater | 1,375.5 | 14.76% | \$ | 68,861 |
| 61 T | OTAL UIF | 9,320.4 | 100.00% | | 466,605 |

Comparative Balance Sheet - Assets

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown. Florida Public Service Commission

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

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|------|--|-------------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|---------------------------------------|------------------|
| No. | ASSETS | Dec-10 | Jan-11 | Feb-11 | Mar-11 | April-11 | <u>May-11</u> | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| 1 | Utility Plant in Service | 13,552,349 | 13,571,701 | 13,588,647 | 13,620,546 | 13,667,449 | 13,715,061 | 13,731,147 | 13,745,110 | 13,758,629 | 13,794,745 | 13,830,614 | 13,854,876 | 13,906,677 | 13,718,273 | | 13,718,273 |
| 2 | Construction Work in Progress | | | | 162 | | | | | | | 23 | 114 | | 23 | | 23 |
| 3 | Other Utility Plant Adjustments | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | 435,128 | | 435,128 |
| 4 | GROSS UTILITY PLANT | 13,987,477 | 14,006,830 | 14,023,775 | 14,055,837 | 14,102,577 | 14,150,189 | 14,166,275 | 14,180,239 | 14,193,757 | 14,229,874 | 14,265,765 | 14,290,119 | 14,341,805 | 14,153,424 | | 14,153,424 |
| 5 | Less: Accumulated Depreciation | (3,002,413) | (3,051,881) | (3,085,781) | (3,134,044) | (3,173,923) | (3,209,778) | (3.254,984) | (3,304,885) | (3,347,680) | (3,392,916) | (3,441,286) | (3,467,574) | (3,482,999) | (3,257,703) | | (3,257,703) |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | NET UTILITY PLANT | 10,985,064 | 10,954,948 | 10,937,995 | 10,921,792 | 10,928,654 | 10,940,411 | 10,911,292 | 10,875,353 | 10,846,077 | 10,836,958 | 10,824,480 | 10,822,545 | 10,858,808 | 10,895,721 | · · · · · · · · · · · · · · · · · · · | 10,895,721 |
| 9 | Cash | 61,776 | 215,954 | 111,243 | 102,547 | 174,303 | 84,154 | 98,904 | 80,615 | 95,302 | 61,980 | 12,658 | 20,319 | 9,913 | 85,359 | | 85,359 |
| 10 | Accounts Receivable (net) | 462,245 | 264,021 | 389,653 | 439,676 | 462,073 | 530,515 | 477,137 | 450,885 | 439,641 | 480,278 | 455,015 | 440,296 | 453,374 | 441,908 | | 441,908 |
| 11 | Notes Receivable | | | | | | | | | | | | | | | | |
| 12 | Accts. Rec'b - Assoc, Cos. | 6,229,076 | 6,087,660 | 6,140,440 | 6,109,037 | 6,088,002 | 6,237,310 | 6,289,123 | 6,373,195 | 6,435,718 | 6,428,295 | 6,542,368 | 6,444,227 | 8,399,264 | 6,292,593 | | 6,292,593 |
| 13 | Notes Rec'b - Assoc. Cos. | | | | | | | | | | | | | | | | |
| 14 | Accts. Rec'b - Other | | | | | | | | | | | | | | | | |
| 15 | Accrued interest Rec'b | | | | | | | | | | | | | | | | |
| 16 | Allowance for Bad Debts | | | | | | | | | | | | | | | | |
| 17 | Materials & Supplies | 7,032 | 7.029 | 7,039 | 7,046 | 7,046 | 7,032 | 7,028 | 7.013 | 6,997 | 6,974 | 6,948 | 6,929 | 2,728 | 6,680 | | 6,680 |
| 18 | Misc Current & Accrued Assets | 4,070 | 4,070 | 4.070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | 4,070 | | 4,070 |
| 19 | | | | | | | | | | | | | | | | | |
| 20 | TOTAL CURRENT ASSETS | 6,764,198 | 6,576,734 | 6,652,444 | 6,662,376 | 6,735,494 | 6,863,080 | 6,876,263 | 6,695,779 | 6,981,729 | 6,981,597 | 7,021,059 | 6,915,841 | 6,869,349 | 6,830,610 | | 6,830,610 |
| 21 | | | | | | | | | | | | | | | | | |
| 22 | Net nonutility property | | | | | | | | | | | | | | | | |
| 23 | Unamortized Debt Discount & Exp. | | | | | | | | | | | | | | | | |
| 24 | Prelim. Survey & Investigation Charges | | | | | | | | | | | | | | | | |
| 25 | Clearing Accounts | | | | | | | | | | | | | | | | |
| 26 | Deferred Rate Case Expense | 358,871 | 343,412 | 327,957 | 312,501 | 297,040 | 281,576 | 266,116 | 253,376 | 246,883 | 240,387 | 233,894 | 227,404 | 220,919 | 277,718 | 265,744 | 543,462 |
| 27 | Other Miscellaneous Deferred Debits | 12,094 | 10,297 | 8,500 | 23,267 | 23,190 | 25,262 | 25,185 | 21,768 | 21,438 | 21,109 | 20,779 | 20,449 | 20,120 | 19,497 | 9,598 | 29,095 |
| 28 | Accum. Deferred Income Taxes | | | | | | | | | - | | | | | | | |
| 29 | | | | | | | | | | | | | | | | | |
| 30 | TOTAL OTHER ASSETS | 370,965 | 353,709 | 336,456 | 335,768 | 320,229 | 306,839 | 291,301 | 275,144 | 268,322 | 261,496 | 254,673 | 247,853 | 241,039 | 297,215 | 275,342 | 572,557 |
| 31 | | | | | | .= | | | | | | | .= | | | | |
| 32 | TOTAL ASSETS | 18,120,228 | 17,887,391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18,023,547 | 275,342 | 18,298,889 |

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Florida Public Service Commission

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

| Line | (1) | (2) Prior Year | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) 13-Month | (16) | (17) Adjusted |
|----------|---|-------------------|-------------|-------------|-------------|--|-------------|-------------|-------------|--------------|-------------|-------------|-------------|------------------|------------------|-------------|---|
| No. | EQUITY CAPITAL & LIABILITIES | Dec-10 | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Average Bal. | Adjustments | Average |
| | | | | | | | | | | | | | | | | | |
| | Common Stock issued | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | | 200,000 |
| - | Preferred Stock Issued | | | | | | | | _ | | | | | | | | |
| | Additional Paid in Capital | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | 8,532,441 | | 8,532,441 |
| | Retained Earnings | (894,783) | (907,076) | (884,984) | (950,005) | (826,564) | (716,098) | (771,623) | (748,162) | (728,039) | (772,347) | (792,182) | (745,203) | (728,713) | (805,137) | | (805,137 |
| 5 1 | Other Equity Capital | | | | | | | | | | | | | | | | |
| , . | TOTAL EQUITY CAPITAL | 7.837.658 | 7.825.365 | 7.847.458 | 7.782.435 | 7,905,876 | 8,016,342 | 7,960,817 | 7,984,279 | 8,004,402 | 7,960,094 | 7,940,259 | 7,986,237 | 8.003,727 | 7,927,304 | | 7,927,304 |
| , | | | | 7, | -,,,, | | | .,, | -,- | | .,, | | .,, | -,-,-,- | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 9 1 | Bonds | | | | | | | | | | | | | | | | |
| 0 | Reacquired Bonds | | | | | | | | | | | | | | | | |
| 11 4 | Advances From Associated Companies | | | | | | | | | | | | | | | | |
| 12 (| Other Long-Term Debt | | | | | | | | | | _ | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | TOTAL LONG-TERM DEBT | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | |
| 6 / | Accounts Payable | 324,528 | 159,308 | 157,081 | 193,633 | 114,959 | 109,459 | 113.639 | 115,987 | 130,421 | 138,282 | 157,230 | 119,557 | 115,484 | 149,967 | | 149,967 |
| 7 | Notes Payable | | | | | | | | | | | | | | | | |
| 8 | Notes & Accounts Payable - Assoc. Cos. | 7,455,800 | 7,455,800 | 7,455,600 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 7,455,800 | 271,656 | 7,727,456 |
| 9 | Customer Deposits | 63,353 | 65,573 | 66,473 | 68,641 | 69,198 | 71,074 | 71,670 | 72,789 | 74,308 | 74,642 | 75,207 | 78,075 | 77,458 | 71,268 | | 71,266 |
| 0 | Accrued Taxes | 83,717 | 33,296 | 58,817 | 85,109 | 111,493 | 137,592 | 164,077 | 111,748 | 138,916 | 166,193 | 193,913 | 77.415 | 89,552 | 111,680 | | 111,680 |
| 1 (| Current Portion Long Term Debt | | | | | | | | | | | | | | | | |
| 2 4 | Accrued Interest | 7,419 | 7,680 | 7,887 | 8,123 | 8,278 | 8,523 | 8,726 | 8,983 | 9,228 | 9,433 | 9,617 | 9,837 | 10,107 | 8,757 | | 8,757 |
| | Accrued Dividends | | | | | | | | | | | | | | | | |
| | Misc. Current and Accrued Liabilities & Credits | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | 84,530 | | 84,530 |
| 5 | | | | | | | | | | | | | | | | | |
| | TOTAL GURRENT & ACCRUED LIABILITIES | 8,019,347 | 7,806,186 | 7,830,588 | 7,895,835 | 7,844,259 | 7,868,977 | 7,898,443 | 7,849,837 | 7,893,203 | 7,928,881 | 7,976,298 | 7,823,214 | 7,832.931 | 7,882,000 | 271,656 | 8,153,656 |
| 27 | | | | | | | | | | | | | | | | | |
| | Advances for Construction | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2,948) | (2.948) | (2,948) | (2,948) | (2,948) | (2,948) | | (2,948 |
| | Prepaid Cepacity Charges | | | | | | | | | | | | | | | | |
| | Accum. Deferred ITC's | 99,742 | 99,545 | 99,349 | 99,153 | 98,956 | 98,760 | 98,564 | 98,367 | 91,888 | 91,692 | 91,496 | 91,299 | 88,747 | 95,966 | 3,686 | 99,652 |
| | Operating Reserves | | | | | | | | | | | | | | | | |
| 2. | | 96.794 | 96.597 | 96,401 | 98,205 | 96,008 | 95,812 | 95,616 | 95,419 | 88.940 | 88,744 | 88.548 | 88,351 | 85,799 | 93,018 | 3,686 | 98,704 |
| | TOTAL DEFERRED CR. & OPER, RESERVES | 90,/94 | 96,397 | 90,401 | 90,205 | 90,008 | 90,012 | 80,616 | 80,419 | 00,940 | 00,744 | 80,548 | 00,331 | \$3,799 | 93,018 | 3,000 | 90,704 |
| 4 . | O4-1b4 1- 814 -4 O4 | 3.640.884 | 3.640.884 | 3.641.284 | 3.641.484 | 3.841.484 | 3,641,684 | 3 841 884 | 3,641,684 | 3.641.684 | 3,641,684 | 3,641,684 | 3.642.254 | 3.642.254 | 3,841,587 | | 3,641,587 |
| | Contributions in Aid of Construction | -11- | | | | (2,492,228) | (2,499,434) | (2,506,639) | (2,513,844) | (2,521,050) | (2,528,255) | (2,535,460) | (2,542,667) | (2,548,098) | (2,506,503) | | (2,508,503 |
| 6 I 7 | Less: Accum. Amortization of CLAC | (2,483,410) | (2,470,614) | (2,477,819) | (2,485,024) | (4,492,228) | (4.400.434) | (4,000,039) | (4,013,044) | (2,021,000) | (4,040,400) | (2,000,400) | (4,042,007) | (2,340,098) | (2,500,503) | | (4,500,503 |
| | Accumulated Deferred Income Taxes | 988,956 | 988.973 | 988,985 | 989,001 | 988,979 | 988.948 | 988.935 | 988,902 | 988.948 | 968,904 | 988.883 | 988,849 | 952,581 | 986,142 | | 986,142 |
| 9 1 | POSSIBLE OF PRINCIPLE (EVER | | au0,9/3 | 5,0,500 | | | WO.540 | 550,555 | 440,002 | 5,0,040 | 5.0,504 | | | 532,501 | 300,142 | | 300,142 |
| | Total Equity Capital and Liabilities | 18,120,228 | 17.887.391 | 17,926,895 | 17,919,936 | 17,984,378 | 18,110,330 | 18,078,856 | 18,046,277 | 18,096,127 | 18,080,051 | 18,100,212 | 17,986,239 | 17,969,194 | 18.023.547 | 275,342 | 18,296,889 |
| ~ | | 10,120,220 | ,001,001 | ,, | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | . 5,5, 5,50 | | . 0,000, .27 | | , | .1,000,000 | . 1 ,400,44, 104 | 10,020,047 | 2,042 | ,0,2,00,000 |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|-------------|----------------------------------|----------------|--------------------------|-----------------------|-----------------------|----------|--------------------|---------------------------|
| Line No. | Description | Per Books | Test Year Adjustments | Adjusted Test Year | Revenue Adjustment | | Annual Revenues | Supporting Schedule(s) |
| | | | | | | • | | |
| 1 | OPERATING REVENUES | 989,369 | (115,356) | 874,013 | 294,501 | (A) _ | 1,168,514 | B-4, B-3 |
| 2 | | | | - | | _ | | |
| 3 4 | Operation & Maintenance | 780,041 | (307,525) | 472,516 | 60,895 | (B) | 533,410 | B-5, B-3 |
| 5 | Depreciation, net of CIAC Amort. | 148,603 | (1,507) | 147,096 | 27,656 | (C), (D) | 174,752 | B-13, B-3 |
| 6 | • | | | | | | | |
| 7 | Amortization | - | - | • | - | | - | |
| 8 | | | | | | | | |
| 9 | Taxes Other Than Income | 180,766 | (75,155) | 105,611 | 14,813 | (E) | 120,423 | B-15, B-3 |
| 10 | | | | | | | | |
| 11 | Provision for Income Taxes | (23,913) | 42,876 | 18,963 | 71,924 | (F) _ | 90,887 | C-1, C-2, B-3 |
| 12 | | | | | | | | |
| 13 | OPERATING EXPENSES | 1,085,497 | (341,311) | 744,186 | 175,287 | _ | 919,473 | |
| 14 | | | **** | 400.007 | | | | |
| 15 | NET OPERATING INCOME | (96,128) | 225,955 | 129,827 | 119,214 | _ | 249,041 | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | RATE BASE | 2,970,542 | 236,717 | 3,207,259 | • | _ | 3,207,259 | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | % | | 4.05 % | | | 7.76 % | • |

Schedule of Wastewater Net Operating Income

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] or Projected []

Florida Public Service Commission

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

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.

| | (1) | (2) Balance | (3) Utility | (4) Utility | (5) Requested | | (6) Requested | (7) |
|-------------|----------------------------------|----------------|--------------------------|-----------------------|-----------------------|----------|--------------------|---------------------------|
| Line No. | Description | Per Books | Test Year Adjustments | Adjusted Test Year | Revenue Adjustment | | Annual Revenues | Supporting Schedule(s) |
| 1 2 | OPERATING REVENUES | 863,881 | (47,620) | 816,261 | 214,360 | (A) | 1,030,621 | B-4, B-3 |
| 3 | Operation & Maintenance | 394,656 | 175,202 | 569,859 | 55,675 | (B) | 625,534 | B-6, B-3 |
| 5 | Depreciation, net of CIAC Amort. | 73,644 | 10,840 | 84,484 | 5,015 | (C), (D) | 89,499 | B-14, B-3 |
| 7 8 | Amortization | - | - | - | - | | - | |
| 9 | Taxes Other Than Income | - | 68,470 | 68,470 | 10,473 | (E) | 78,943 | B-15, B-3 |
| 10 11 | Provision for Income Taxes | (12,688) | 22,079 | 9,391 | 53,885 | (F) | 63,276 | C-1, C-2, B-3 |
| 12 13 | OPERATING EXPENSES | 455,613 | 276,591 | 732,204 | 125,049 | | 857,253 | |
| 14 15 | NET OPERATING INCOME | 408,268 | (324,211) | 84,057 | 89,312 | | 173,369 | |
| 16 17 | | | | | | | | |
| 18 19 | RATE BASE | 1,271,442 | 961,420 | 2,232,861 | | | 2,232,861 | |
| 20 | | | | | | | | |
| 21 | RATE OF RETURN | 32.11 % | • | 3.76 | % | | 7.76 % |) |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Seminole County
Schedule Year Ended: December 31, 2011
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.

| No. | Description | Water | Wastewater |
|----------|--|------------------|-------------|
| 1 | (A) Adjustments to Revenues | | |
| 2 | Test Year Revenues | | |
| 3 | (1) Test Year Revenues net of Unbilled Revenues & Other Adjustments | | |
| 4 | Total Revenues per B4 prior to adjustments | 989,369 | 863,88 |
| 5 | Adjustment to remove Accrued Revenues per B4 | 1,334 | 59 |
| 6 | Adjustment to remove reversal of 2010 Revenue Reserve, booked in 1/2011 | (134,630) | (57,06 |
| 7 8 | Adjustment to remove the effect of the refunds of 2010 Revenues, booked in 1 & 5/2011 | 20,825 | |
| 9 | Adjustment to correct misclassification of Meter Connection Fees as Other Revenues Test Year Adjusted Revenues prior to Annualizing Revenues | (600) 876,298 | 806,87 |
| 10 | 1631 1641 Adjusted Nevertides prior to Artificializing Nevertides | 0/0,290 | 800,87 |
| 11 | (2) Annualized Revenue | | |
| 12 | To calculate test year revenues based on current rates | | |
| 13 | Annualized water/sewer revenues per Schedule E-2, pp 2 & 4 | 874,013 | 816,26 |
| 14 | Test Year Adjusted Revenues per above | 876,298 | 806,87 |
| 15 | Adjustment required to annualize revenues | (\$2,285) | 9,38 |
| 16 | | | |
| 17 | Pro-Forma Adjustments | | |
| 18 | (3) Revenue Increase | | |
| 19 | Increase in revenue required by the Utility to realize the rate of return per Schedule D-1. | 294,501 | 214,36 |
| 20 | Total Add at a total Add Barrers | | |
| 21 | Total Adjustments to Revenues | 179,145 | 166,74 |
| 22 | 470 A H . A | | |
| 23 24 | (B) Adjustments to Operations & Maintenance (O&M) Expenses | | |
| 24 25 | (1) To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, Column (3) for detail accounts and amounts | (235,942) | 235,94 |
| 26 26 | Total Allocation to Wastewater | (235,942) | 235,94 |
| 27 | | (200,542) | 200,04 |
| 28 | (2) To correct parent companies allocations during the year based on ERCs - See Schedules B5 | | |
| 29 | and B6, Column (4) for detail accounts and amounts | (4,757) | (1,08 |
| 30 | Total parent companies allocation correction | (4,757) | (1,086 |
| 31 | | | |
| 32 | (3) Adjustments to Amortization of Deferred Assets | | |
| 33 | (a) Adjustments to Rate Case Expense | | |
| 34 | To adjust previous rate case amortization to approved yearly amount | | |
| 35 | Per Order No. PSC-10-0585-PAA-WS | 20,792 | 11,188 |
| 36 | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole | 88,833 | 47,132 |
| 37 38 | 666/766 - Regulatory Commission Expense - Rate Case Amort See B5 & B6, Column (5) | (68,041) | (35,94 |
| 39 | (4) To adjust Mater Burnhaged European to reflect 12 hills not system for 2011, set of acquire | | |
| 40 | (4) To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals, reversals and posting errors if applicable | | |
| 41 | Phillips System per bills | 600 | |
| 42 | Total Expense per bills | 600 | |
| 43 | Purchased Water Expense for the Phillips System per G/L | 560 | |
| 44 | 610 - Purchased Water Expense Adjustment - See B5, Column (5) | 40 | |
| 45 | The state of the s | | |
| 46 | (5) To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of | | |
| 47 | accruals, reversals and posting errors if applicable | | |
| 48 | Weathersfield per bills | | 170,353 |
| 49 | Ravena/Lincoln Heights per bills | | 176,35 |
| 50 | Total Expense per bills | | 346,710 |
| 51 | Purchased Sewage Treatment Expense per G/L | | 371,28 |
| 52 | 710 - Purchased Sewage Treatment Expense Adjustment - See B6, Column (5) | | (24,57 |
| 53 | | - | <u> </u> |
| 54 | (6) 618/718 Chemicals | | |
| 55 | To transfer to Pasco County the cost of invoice Doc # 377615 | (58) | |
| 56 | To remove G/L charges for invoice Doc # 422204 incorrectly charged to chemicals | (390) | |
| 57 | Total Chemical Adjustments - See B5 column (5) | (448) | |
| 58 | | | |
| 59 | (7) 675/775 Miscellaneous Expense | | |
| 60 | To record O&M G/L charges incorrectly charged to chemicals for invoice Doc # 422204 | 255 | 139 |
| 61 | Total Adjustments - See B5, column (5) | | |
| 62 | (9) 670/770 Ped Debt Currence | | |
| 63 | (8) 670/770 Bad Debt Expenses | 4.000 | |
| 64 65 | To remove balance in object 5515 - Uncollectible Accounts Accruals | 1,368 | 726 |
| 66 66 | Total Bad Debts Adjustments - Ssee B5 & B6, column (5) | 1,368 | 726 |
| | Total Test Year Adjustments to O&M | (307,525) | 175,202 |
| 67 | | | 1/3.202 |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Seminole County

Schedule: B-3

Schedule: B-3

Schedule Year Ended: December 31, 2011

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

| No. | | Description | Water | Wastewater |
|--|------|--|--|---------------|
| 1 | | Pro-Forma Adjustments | | - Viuotomato. |
| 2 | (9 | To adjust for pay increase in 2012 and scheduled for April 2013 | | |
| 3 | • | 601/701 Salary & Wages | 12.664 | 6,719 |
| 4 | | 603/703 Salary & Wages - Officers | 1,893 | 1,00 |
| 5 | | 604/704 Employee Pensions & Benefits | 3,955 | 2,09 |
| 6 | | Adjustments for Payroll Related Increases - Pro Forma Adjustment - See B5 & B6, Column (6) | 18,513 | 9,82 |
| 7 | | , | - | |
| 8 | (10 | To reflect the increase in wholesale cost of 2011 water gallons purchased from the City of Sanford, | | |
| 9 | | the City of Altamonte Springs and Seminole County Utilities based on their current rates effective | | |
| 10 | | 10/01/12 | | |
| 11 | | Crystal Lakes System | 524 | |
| 12 | | Bear Lake System | 6 | |
| 13 | | Weathersfield System | 12 | |
| 14 | | Oakland Shores System | 292 | |
| 15 | | 610 - Purchased Water Expense Adjustment - See B5, Column (7) | 834 | |
| 16 | | | | |
| 17 | (11) | To reflect the increase in wholesale cost of 2011 wastewater gallons treated by the City of Sanford | | |
| 18 | | and the City of Altamonte Springs Utilities based on their current rates effective 10/01/12 | | |
| 19 | | | | |
| 20 | | Weathersfield System | | 7,36 |
| 21 | | Ravena / Lincoln Heights System | | 17,163 |
| 22 | | 710 - Purchased Wastewater Treatment Expense Adjustment - See B6, Column (7) | - | 24,52 |
| 23 | | | | |
| 24 | (12) | To adjust annual expenses for additional sampling and analysis mandated by the Stage 2 DBP Rule | 1,350 | |
| 25 | | 635 Contractual Services - Testing - See B5, Column (7) | 1,350 | |
| 26 | | | · · · · · · · · · · · · · · · · · · · | |
| 27 | (13) | Amortization of Deferred Costs | | |
| 28 | | (a) Amortization of rate case expense per Schedule B-10 | 40,198 | 21,328 |
| 29 | | 666/766 Adjustments for Deferred Costs - Pro Forma Adjustment | 40,198 | 21,328 |
| 30 | | | | |
| 31 | | Total Pro Forma Adjustments to O&M (See Schedules B5 & B6, column (8)) | 60,895 | 55,675 |
| 32 | | Total Adicularisate to COST Francis | (0.42.000) | |
| 33 34 | | Total Adjustments to O&M Expenses | (246,630) | 230,877 |
| 35 | (C) | Adjustments to Depreciation Expense: | | |
| 36 | | To allocate common general depreciation expense from water to wastewater | (23,344) | 23,344 |
| 37 | (1) | (See Schedules B13 & B14, column (3) for account breakdown) | (23,344) | 23,341 |
| 38 | | (555 Galication D. 15 d. D.17, Colaimi (b) for account breakaching | | |
| 39 | (2) | (a) To correct parent company transportation allocations | (4,793) | (2,543 |
| 40 | (-, | (b) To correct parent company other allocations during the year based on ERCs | (2,237) | (1,19€ |
| 41 | | (See Schedules B13 & B14, column (4) for account breakdown) | (7,030) | (3,739 |
| 42 | | | (1) | (-1, |
| 43 | (3) | To rollforward depreciation expense & correct depreciation rates | | (10,372 |
| | | | 28,644 | (10,312 |
| 44 | | (See Schedules B13 & B14, column (5) for account breakdown) | 28,644 | (10,372 |
| | | (See Schedules B13 & B14, column (5) for account breakdown) | 28,644 | (10,372 |
| 45 46 | | (See Schedules B13 & B14, column (5) for account breakdown) Total Test Year Adjustments to O&M | 28,644 | |
| 45 46 47 | | Total Test Year Adjustments to O&M | | |
| 45 46 47 48 | (4) | Total Test Year Adjustments to O&M | (1,730) | 9,233 |
| 45 46 47 48 49 | (4) | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year | | 9,233 |
| 45 46 47 48 49 50 | (4) | Total Test Year Adjustments to O&M | (1,730) | 9,233 |
| 45 46 47 48 49 50 51 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) | (1,730) | 9,233 |
| 45 46 47 48 49 50 51 52 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements | (1,730) | 9,233 |
| 45 46 47 48 49 50 51 52 53 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement | (1,730) 4,583 | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water Distribution and Valve Replacement 331.4 - Water Mains | (1,730) 4,583 5,698 | 9,233 |
| 45 46 47 48 49 50 51 52 53 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 | (1,730) 4,583 5,698 (678) | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water Distribution and Valve Replacement 331.4 - Water Mains | (1,730) 4,583 5,698 (678) 625 | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services | (1,730) 4,583 5,698 (678) | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 | (1,730) 4,583 5,698 (678) 625 (65) 500 | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters | (1,730) 4,583 5,698 (678) 625 (65) | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters | (1,730) 4,583 5,698 (678) 625 (65) 500 | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 | (1,730) 4,583 5,698 (678) 625 (65) 500 | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 Park Ridge WTP Electrical Equipment Replaced | (1,730) 4,583 5,698 (678) 625 (65) 500 (206) | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water-Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 Park Ridge WTP Electrical Equipment Replaced 311.3 - Pumping Equipment - WTP 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | (1,730) 4,583 5,698 (678) 625 (65) 500 (206) | 9,233 |
| 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 | | Total Test Year Adjustments to O&M Pro-Forma Adjustments To annualize depreciation expense for assets placed in service during the test year (See Schedules B13 & B14, column (6) for account breakdown) To add Depreciation Expense for Pro Forma Plant Additions and reduce the expense for Retirements Park Ridge Water Distribution and Valve Replacement 331.4 - Water Mains 331.4 - Retirement of Main, using Handy Whitman Index with approx, installation date of 1963 333.4 - Water Services 333.4 - Retirement of Services, using Handy Whitman Index with approx, installation date of 1963 334.4 - Water Meters 334.4 - Retirement of Meters, using Handy Whitman Index with approx, installation date of 1988 Park Ridge WTP Electrical Equipment Replaced 311.3 - Pumping Equipment - WTP | (1,730) 4,583 5,698 (678) 625 (65) 500 (206) | 9,233 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [] Final [X]

statement.

Fiorida Public Service Commission Schedule: B-3 Page 3 of 4 Docket No.: 120209-WS

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

| Line No. | Description | Water | Wastewater |
|-------------|---|-----------|--|
| 1 | Ravenna Park WTP Electrical Equipment Replaced | | - TV2SteWater |
| 2 | 311.3 - Pumping Equipment - WTP | 5,000 | |
| 3 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | (637) | |
| 4 | | , , | |
| 5 | Phillips WTP Electrical Equipment Replaced | | |
| 6 7 | 311.3 - Pumping Equipment - WTP | 4,000 | |
| 8 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | (510) | |
| 9 | Weathersfield WTP Electrical Equipment Replaced | | |
| 10 | 311.3 - Pumping Equipment - WTP | 3,250 | |
| 11 | 311.3 - Retirement of Equipment, using Handy Whitman Index with approx, installation date of 1973 | (414) | |
| 12 | | (, | |
| 13 | Weathersfield Valve Installation | | |
| 14 | 331.4 - Water Mains | 1,163 | |
| 15 | | | |
| 16 | Ravenna Park Force Main Replacement | | |
| 17 18 | 360.2 - Force Main | | 2,667 |
| 19 | 360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978 | | (759 |
| 20 | Ravenna Park reduction of I&I | | |
| 21 | 361.2 - Gravity Main | | 3,461 |
| 22 | | | 0,401 |
| 23 | Total Pro Forma Adjustments for Plant Additions & Retirements - See Schedules B13 and B14, column (7). | 23,073 | 5,369 |
| 24 | · · · · · · · · · · · · · · · · · · · | | |
| 25 | Total Pro Forma Adjustments | 27,656 | 5,774 |
| 26 | | | |
| 27 | Total Adjustments to Depreciation Expenses | 25,926 | 15,007 |
| 28 | | | |
| | D) Amortization of CIAC | | |
| 30 | (1) To rollforward amortization of CIAC & correct amortization rates | | |
| 31 | WATER | | |
| 32 33 | ACC AMORT WATER TREATMENT EQPT ACC AMORT OTHER TANG PLT WATER | (4,583) | |
| 34 | WASTEWATER | 4,806 | |
| 35 | ACC AMORT-SEWER FORCE MAINS | | 4 207 |
| 36 | ACC AMORT-SEWER GRAVITY MAINS | | 1,297 (272) |
| 37 | ACC AMORT-STRUCT/IMPRV COLLECTION | | (699) |
| 38 | ACC AMORT-STRCT/IMP GEN PLT | | 2,305 |
| 39 | ACC AMORT SEWAGE SERVICE LINES | | (1,024) |
| 40 | See Schedules B13 and B14, column (5) | | , , , |
| 41 | Amortization Expense Rollover | 223 | 1,607 |
| 42 | | | |
| 43 | Total Test Year Adjustments to Amortization of CIAC | 223 | 1,607 |
| 44 45 | Dro Forma Adjustments | | _ |
| 46 | Pro-Forma Adjustments (2) To remove annual CIAC Amortization Expense associated with Ravenna Park Force Main | | |
| 47 | Replaced. Force main was contributed by developer. CIAC associated with was retired. | | |
| 48 | 360.2 - Retirement of force main, using Handy Whitman Index with approx, installation date of 1978 | | (759) |
| 49 | See Schedules B13 and B14, column (7) | | (755) |
| 50 | • | | |
| 51 | Total Pro Forma Adjustments | - | (759) |
| 52 | | | |
| 53 | Total Adjustments to CIAC Amortization Expense | 223 | 848 |
| 54 | | | |
| | E) Taxes Other Than Income (TOTI) | | |
| 56 | Test Year Adjustments | | |
| 57 58 | To remove from the books total TOTI charged to combined accounts in order to allocate TOTI between water and wastewater and make corrections as necessary | (180,766) | |
| 59 | between water and wastewater and make confections as necessary | | |
| 60 | (2) Payroli Taxes | | |
| 61 | (a) Allocation of P/R taxes per books to water & wastewater based on labor costs | 17,328 | 9,194 |
| 62 | (,, | 17,020 | 3,134 |
| 63 | Total Payroll Taxes Adjustment | 17,328 | 9,194 |
| 64 | • | | -, -, -, -, -, -, -, -, -, -, -, -, -, - |
| 65 | (3) Personal Property Tax | | |
| 66 | (a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books | 40,305 | 19,114 |
| 67 | Tatal Barrara I Barrara Tr. A.C. alamat | | |
| 68 | Total Personal Property Tax Adjustment | 40,305 | 19,114 |
| | | | |

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida - Seminole County

Schedule Year Ended: December 31, 2011

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.

| Line No. | Description | Water | Wastewater |
|-------------|---|-----------------|-----------------|
| 1 | (4) Real Estate Tax | | |
| 2 | (a) Allocation of Real Estate Taxes to water and wastewater based on property taxed | 7,751 | 2,955 |
| 3 | (b) Allocation of allocated taxes per books based on ERCs | 632 | 335 |
| 4 | (c) Correction of allocated taxes per books | (5) | (3 |
| 5 | Total Real Estate Tax Adjustment | 8,378 | 3,287 |
| 6 | | | |
| 7 | | | |
| 8 | (5) General & Other Taxes | | |
| 9 | (a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger | 269 | 143 |
| 10 | (b) Correction to allocated taxes per books | | - |
| 11 | Total General Other Taxes Adjustment | 269 | 143 |
| 12 | | | |
| 13 | (6) Regulatory Assessment Fees (RAF) | | |
| 14 | (a) Calculate RAFs based on Adjusted Test Year Revenues | | |
| 15 | Test Year Adjusted Revenues | 876,298 | 806,877 |
| 16 | (b) Calculate RAFs for Annualized Revenues | | |
| 17 | Annualized Revenues Adjustment | (2,285) | 9,384 |
| 18 | Total Test Year Adjusted Revenues | 874,013 | 816,261 |
| 19 | RAF Rate | 4.5% | 4.5% |
| 20 21 | Adjusted Test Year RAF | 39,331 | 36,732 |
| 22 23 | Total Test Year Adjustments to TOTI | (75,155) | 68,470 |
| 23 24 | Pro Forma Adjustments | | |
| 25 | (7) Regulatory Assessment Fees (RAF) | | |
| 26 | (a) Calculate RAFs on Additional Revenues Requested | | |
| 27 | Additional Revenues Requested | 294.501 | 244260 |
| 28 | RAF Rate | 294,501 4.5% | 214,360 4.5% |
| 29 | Pro Forma Adjustment to RAF | 13.253 | |
| 30 | FIO FORMA Adjustment to KAF | 13,233 | 9,646 |
| 31 | (8) Payroll Taxes | | |
| 32 | (a) Adjust Payroll Taxes for associated salary increases in 2012 & 2013 | 1.560 | 827 |
| 33 | Total Payroll Tax Adjustment | 1,000 | 021 |
| 34 | Total Fay of Tax Adjustition | | |
| 35 | Total Pro Forma Adjustments to TOTI | 14,813 | 10,473 |
| 36 | Total Floridina Augustinana to 1011 | 14,013 | 10,473 |
| 37 | Total Adjustments to TOTI | 14,813 | 10,473 |
| 38 | Total regulations to 1011 | 14,010 | 10,475 |
| 39 | (F) Provision for Income Taxes | | |
| 40 | (1) Adjusted taxes prior to revenue increase | 18,963 | 9,391 |
| 41 42 | (2) To calculate additional taxes due to requested revenue adjustments | 71,924 | 53,885 |
| 43 44 | Total Adjustments to Provision for Income Taxes | 90,887 | 63,276 |
| | Total regulations to 1 total on the other taxes | 30,007 | 03,216 |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-4 Page 1 of 1

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | WATER SALES | (1) Total | SEWER SALES | (2) Total |
|----------|---|--------------------|--|--------------|
| No. | Account No. and Description | Water | Account No. and Description | Wastewater |
| 1 2 | 460 Unmetered Water Revenue (See 2. below) 461.1 Metered - Residential (See 3. below) | 134,630 803,195 | 521.1 Flat Rate - Residential 521.2 Flat Rate - Commercial | |
| 3 | 461.2 Metered - Commercial | 33,588 | 521.3 Flat Rate - Industrial | |
| 4 | 461.3 Metered - Industrial | 55,555 | 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 (See 2. below) | 791,965 |
| 8 | 462.2 Private Fire Protection | | 522.2 Measured - Commercial | 69,501 |
| 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) | (1,334) | 524 Revenues from Other Systems | |
| 14 | / loaded visite (load it balan) | (1,001) | 525 Interdepartmental Sales | |
| 15 | | | Accrued Sewer Revenues (See 1. below) | (59) |
| 16 | TOTAL WATER SALES | 970,079 | TOTAL SEWER SALES | 861,406 |
| 17 | TOTAL WATER GALLO | | TOTAL SERVER SALES | 001,400 |
| 18 | OTHER WATER REVENUES | | OTHER SEWER REVENUES | |
| 19 | 470 Forfeited Discounts | | 530 Guaranteed Revenues | |
| 20 | 471 Misc. Service Revenues | 19,290 | 531 Sale of Sludge | |
| 21 | 472 Rents From Water Property | 19,230 | 532 Forfeited Discounts | |
| 22 | 473 Interdepartmental Rents | | 534 Rents From Sewer Property | |
| 23 | 474 Other Water Revenues | | 535 Interdepartmental Rents | |
| 23 | 474 Other Water Revenues | | 536 Other Sewer Revenues | 2,475 |
| 25 | | | 541 Measured Re-Use Revenues | 2,415 |
| 26 | | | 341 Measured Re-Ose Revenues | |
| 27 | TOTAL OTHER WATER REVENUES (See 4 holow) | 19,290 | TOTAL OTHER SEWER REVENUES | 2,475 |
| 28 | TOTAL OTHER WATER REVENUES (See 4. below) | 19,290 | TOTAL OTHER SEWER REVENUES | 2,415 |
| 20 29 | TOTAL WATER OPERATING REVENUES | 989,369 | TOTAL SEWER OPERATING REVENUES | 863,881 |
| 30 | | | | |
| 31 | ADJUSTMENTS: | | | |
| 32 | To remove accrued revenues from the test year | 1,334 | | 59 |
| 33 | 1. To remove addraga revendes from the test year | 1,100-7 | | 55 |
| 34 | 2. To remove reversal of 2010 Revenue Reserve | (134,630) | | (57,063) |
| 35 | | , , , | | ` ' ' |
| 36 | 3. To remove the effect of the refund of 2010 Revenues | 20,825 | | |
| 37 | | | | |
| 38 | 4. To reclassify CIAC charges booked to Other Water | (600) | | |
| 39 | Revenues | | | |
| 40 | | | | |
| 41 | Adjusted Revenues prior to Annualization. | 876,298 | | 806,877 |
| 42 | | | | |
| 43 | 5. Annualization Adjustment for Final Proposed Rates | (2,285) | | 9,384 |
| 44 | | (-,) | | -, |
| 45 | Final Annualized Revenues prior to Rate Increase | 874,013 | | 816,261 |
| 46 | • | | | |
| 47 | 5. (Int.) - Annualization Adjustment for Interim | | | 10,131 |
| 48 | • | | | • |
| 49 | Interim Annualized Revenues prior to Rate Increase | \$874,012 | | 817,008 |
| 50 | · | | | |
| | | | | |

51 Notes:

- 2 1. Adjustment to remove accrued revenues to reflect 12 months actual billings.
- 53 2. Adjustment to remove reversal of 2010 Revenue Reserve, booked in January 2011.
- 54 3. Adjustment to remove the effect of the Refund of 2010 Revenues, booked in January 2011 and adjusted in May 2011.
- 55 4. Adjustment to remove Meter Connection Fees of \$600.00 incorrectly included in Other Water Revenues rather than in CIAC as per Schedule E-5,
- 56 Page 1 of 2
- 57 5. Adjustment to annualize revenues based on test year number of bills and consumption.

Detail of Operation & Maintenance Expenses Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole C

Docket No.: 120209-WS

DOCKET NO.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

Schedule: B-5 Page 1 of 2

Preparer: Kirsten Markwell

Recap Schedules: B-1

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustme | (6) ents | (7) | (8) | (9) Adjusted |
|------|---------------------------------------|------------------|-------------|-------------|---------------------|-------------|------------------|--------------|-----------------|
| No. | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3) to B(8) | B3 - (B)(9) | B3 - (B)(10)(12) | B3 - (B)(13) | Total |
| 1 | 601 Salaries & Wages - Employees | 215,375 | (74,660) | | | 12,664 | | | 153,380 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 32,195 | (11,160) | | | 1,893 | | | 22,928 |
| 3 | 604 Employee Pensions & Benefits | 67,262 | (23,316) | 6 | | 3,955 | | | 47,907 |
| 4 | 610 Purchased Water | 11,310 | - | | 40 | | 834 | | 12,184 |
| 5 | 615 Purchased Power | 33,448 | - | 27 | | | | | 33,475 |
| 6 | 616 Fuel for Power Purchased | | | | | | | | |
| 7 | 618 Chemicals | 32,439 | - | (2,735) | (448) | | | | 29,256 |
| 8 | 620 Materials & Supplies | 14,425 | (4,680) | (98) | ` , | | | | 9,647 |
| 9 | 631 Contractual Services - Engr. | 10,905 | (3,780) | 1 | | | | | 7,126 |
| 10 | 632 Contractual Services - Acct. | 5,688 | (1,972) | (105) | | | | | 3,611 |
| 11 | 633 Contractual Services - Legal | 1,302 | (451) | (2) | | | | | 849 |
| 12 | 634 Contractual Services - Mgmt. Fees | | | | | | | | _ |
| 13 | 635 Contractual Services - Testing | 13,255 | | | | | 1.350 | | 14,605 |
| 14 | 636 Contractual Services - Other | 31,700 | (10,989) | 25 | | | • | | 20,736 |
| 15 | 641 Rental of Building/Real Prop. | 442 | (153) | (2) | | | | | 287 |
| 16 | 642 Rental of Equipment | 31 | (11) | , , | | | | | 20 |
| 17 | 650 Transportation Expenses | 28,260 | (9,796) | | | | | | 18,464 |
| 18 | 656 Insurance - Vehicle | | , , , | | | | | | |
| 19 | 657 Insurance - General Liability | - | | | | | | | _ |
| 20 | 658 Insurance - Workman's Comp. | _ | | | | | | | _ |
| 21 | 659 Insurance - Other | 33,588 | (11,643) | (821) | | | | | 21,124 |
| 22 | 660 Advertising Expense | 158 | (55) | ` , | 4 | | | | 103 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 136,797 | (47,420) | 1 | (68,041) | | | 40,198 | 61,535 |
| 24 | 667 Reg. Comm. Exp Other | 11,601 | (4,022) | 1 | , , , | | | • | 7,580 |
| 25 | 670 Bad Debt Expense | 21,554 | (7,471) | (1) | 1,368 | | | | 15,450 |
| 26 | 675 Miscellaneous Expenses | 78,307 | (24,362) | (1,054) | 255 | | | | 53,146 |
| 27 | *** | | | | | | | | |
| 28 | TOTAL | 780,041 | (235,942) | (4,757) | (66,826) | 18,513 | 2,184 | 40,198 | 533,410 |

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

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

Schedule: B-5 Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|------|---------------------------------------|--------|--------|--------|-----------------|--------|---------|---------|--------|---------|---------|--------|--------|-----------|
| Line | | | | | | | | | | | | | | Total |
| No. | Account No. and Name | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Test Year |
| 1 | 601 Salaries & Wages - Employees | 18,584 | 13,938 | 21,191 | 8,192 | 22,010 | 17,818 | 19,276 | 19,610 | 18,508 | 15,301 | 22,278 | 18,670 | 215,375 |
| 2 | 603 Salaries & Wages - Officers, Etc. | 1,903 | 1,904 | 2,087 | 2,698 | 2,146 | 2,144 | 2,145 | 2,816 | 2,795 | 2,790 | 2,778 | 5,990 | 32,195 |
| 3 | 604 Employee Pensions & Benefits | 4,395 | 4,293 | 5,634 | 3,745 | 5,099 | 4,954 | 5,704 | 8,307 | 9,510 | 4,661 | 4,696 | 6,262 | 67,262 |
| 4 | 610 Purchased Water | 60 | 710 | 2,872 | 1,048 | 313 | 515 | 3,231 | 279 | 500 | 568 | 435 | 779 | 11,310 |
| 5 | 615 Purchased Power | 4,206 | 3,477 | 1,640 | 750 | 4,118 | 2,787 | 2,854 | 2,618 | 2,721 | 3,151 | 2,428 | 2,699 | 33,448 |
| 6 | 616 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 7 | 618 Chemicals | 2,809 | 1,609 | 2,402 | 2,613 | 2,860 | 2,217 | 2,368 | 2,373 | 3,455 | 2,288 | 1,936 | 5,510 | 32,439 |
| 8 | 620 Materials & Supplies | 1,663 | 1,022 | 1,253 | 1,158 | 1,199 | 813 | 1,323 | 1,274 | 1,354 | 1.038 | 1,097 | 1,232 | 14.425 |
| 9 | 631 Contractual Services - Engr. | | | | | • | 1,953 | 4,300 | 4,612 | · . | _ | (12) | 52 | 10,905 |
| 10 | 632 Contractual Services - Acct. | 530 | 338 | 436 | 435 | (1) | 490 | 434 | 595 | 593 | 592 | 654 | 592 | 5,688 |
| 11 | 633 Contractual Services - Legal | _ | 7 | 40 | 152 | 77 | 62 | 96 | 107 | 101 | 565 | 96 | - | 1,302 |
| 12 | 634 Contractual Services - Mgmt. Fees | | _ | - | - | _ | - | | - | - | | _ | | - |
| 13 | 635 Contractual Services - Testing | 195 | 670 | 430 | 1,181 | 497 | 2,151 | 2,139 | 2,425 | 1.310 | 1,548 | | 710 | 13,255 |
| 14 | 636 Contractual Services - Other | 2,857 | 2.947 | 2,836 | 2,552 | 3.090 | 2,170 | 3,077 | 2,768 | 2.186 | 2,465 | 2,279 | 2,473 | 31,700 |
| 15 | 641 Rental of Building/Real Prop. | · - | 37 | 74 | · - | 74 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 442 |
| 16 | 642 Rental of Equipment | _ | - | | 31 | - | | - | | - | - | - | - | 31 |
| 17 | 650 Transportation Expenses | 2,268 | 1,941 | 2,152 | 2,526 | 3,021 | 2.516 | 2,303 | 2,922 | 2.138 | 2.361 | 2,231 | 1.882 | 28,260 |
| 18 | 656 Insurance - Vehicle | | | -, | -, | | _, | -, | ,- | _, | -, | _, | ., | , |
| 19 | 657 Insurance - General Liability | | | | | | | | | | | | | |
| 20 | 658 Insurance - Workman's Comp. | | | | | | | | | | | | | _ |
| 21 | 659 Insurance - Other | 2.640 | 2,403 | 2,935 | 2,709 | 3,127 | 2.845 | 2,739 | 2,848 | 2.646 | 2.998 | 2.535 | 3,163 | 33,588 |
| 22 | 660 Advertising Expense | -, | 41 | 6 | 10 | 19 | 6 | -, | - | -, | -, | 76 | • | 158 |
| 23 | 666 Reg. Comm. Exp Rate Case Amort. | 15,365 | 15.365 | 15,365 | 15,365 | 15,365 | 15,365 | 12,643 | 6,393 | 6,393 | 6.393 | 6.393 | 6,393 | 136,797 |
| 24 | 667 Reg. Comm. Exp Other | | 673 | 3,585 | 505 | 2,087 | 8.071 | 2 | 745 | 819 | (5,251) | 315 | 51 | 11,601 |
| 25 | 670 Bad Debt Expense | 457 | 3.694 | 3,399 | 1,464 | 2,062 | 1,440 | 3,353 | 1,174 | 1,379 | 2,115 | 1,845 | (828) | 21,554 |
| 26 | 675 Miscellaneous Expenses | 10.388 | 7.708 | 7,153 | 2,678 | 11.987 | 4,463 | 4,750 | 5,477 | 6,431 | 7.887 | 6,437 | 2,949 | 78,307 |
| 27 | | , | | | _, . | | | ., | | | | | _,• | ,50. |
| 28 | TOTAL | 68,318 | 62,776 | 75,490 | 49,811 | 79,150 | 72,816 | 72,773 | 67,379 | 62,873 | 51,506 | 58,534 | 58,615 | 780,041 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Schedule: B-6 Page 1 of 2

Preparer: Kirsten Markweil Recap Schedules: B-2

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustm | (6) nents | (7) | (8) | (9) Adjusted |
|------|---------------------------------------|------------------|-------------|-------------|---------------------|--------------|--------------|--------------|-----------------|
| No. | Account No. and Name | Total | B3 - (B)(1) | B3 - (B)(2) | B3 - (B)(3) to B(8) | B3 - (B)(9) | B3 - (B)(11) | B3 - (B)(13) | Total |
| 1 | 701 Salaries & Wages - Employees | - | 74,660 | | | 6,719 | | | 81,379 |
| 2 | 703 Salaries & Wages - Officers, Etc. | - | 11,160 | | | 1,004 | | | 12,164 |
| 3 | 704 Employee Pensions & Benefits | - | 23,316 | 3 | | 2,098 | | | 25,417 |
| 4 | 710 Purchased Sewage Treatment | 371,281 | | | (24,571) | | 24,525 | | 371,235 |
| 5 | 711 Sludge Removal Expense | - | | | | | | | - |
| 6 | 715 Purchased Power | 20,476 | | | | | | | 20,476 |
| 7 | 716 Fuel for Power Purchased | - | | | | | | | - |
| 8 | 718 Chemicals | - | - | | | | | | - |
| 9 | 720 Materials & Supplies | 496 | 4,680 | (52) | | | | | 5,124 |
| 10 | 731 Contractual Services - Engr. | - | 3,780 | | | | | | 3,780 |
| 11 | 732 Contractual Services - Acct. | - | 1,972 | (56) | | | | | 1,916 |
| 12 | 733 Contractual Services - Legal | - | 451 | (1) | | | | | 450 |
| 13 | 734 Contractual Services - Mgmt. Fees | - | - | | | | | | - |
| 14 | 735 Contractual Services - Testing | - | - | | | | | | - |
| 15 | 736 Contractual Services - Other | - | 10,989 | 14 | | | | | 11,003 |
| 16 | 741 Rental of Building/Real Prop. | - | 153 | (1) | | | | | 152 |
| 17 | 742 Rental of Equipment | - | 11 | | | | | | 11 |
| 18 | 750 Transportation Expenses | - | 9,796 | | | | | | 9,796 |
| 19 | 756 Insurance - Vehicle | - | | | | | | | - |
| 20 | 757 Insurance - General Liability | | - | | | | | | - |
| 21 | 758 Insurance - Workman's Comp. | - | • | | | | | | - |
| 22 | 759 Insurance - Other | - | 11,643 | (436) | | | | | 11,207 |
| 23 | 760 Advertising Expense | - | 55 | | | | | | 55 |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | - | 47,420 | 1 | (35,944) | | | 21,328 | 32,805 |
| 25 | 767 Reg. Comm. Exp Other | - | 4,022 | | | | | | 4,022 |
| 26 | 770 Bad Debt Expense | - | 7,471 | (1) | 726 | | | | 8,196 |
| 27 | 775 Miscellaneous Expenses | 2,403 | 24,362 | (557) | 135 | | | | 26,343 |
| 28 | • | | | | | | | | |
| 29 | TOTAL | 394,656 | 235,942 | (1,086) | (59,654) | 9,822 | 24,525 | 21,328 | 625,534 |

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Company: Utilities, Inc. of Florida - Seminole County

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.

Page 2 of 2 Preparer: Kirsten Markweil

Schedule: B-6

Recap Schedules: B-2

| Line | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|------|---------------------------------------|--------|--------|--------|----------|--------|---------|---------|--------|---------|--------|--------|--------|--------------------|
| No. | | Jan-11 | Feb-11 | Mar-11 | April-11 | May-11 | June-11 | July-11 | Aug-11 | Sept-11 | Oct-11 | Nov-11 | Dec-11 | Total Test Year |
| | | • | | | | | | | | | | | | |
| 1 | 701 Salaries & Wages - Employees | | | | | | | | | | | | | - |
| 2 | 703 Salaries & Wages - Officers, Etc. | | | | | | | | | | | | | - |
| 3 | 704 Employee Pensions & Benefits | | | | | | | | | | | | | - |
| 4 | 710 Purchased Sewage Treatment | 30,255 | 29,336 | 24,846 | 20,816 | 34,775 | 34,157 | 26,985 | 22,965 | 38,579 | 28,990 | 34,225 | 45,351 | 371,281 |
| 5 | 711 Sludge Removal Expense | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | 715 Purchased Power | 1,620 | 1,629 | 1,664 | 1,126 | 2,398 | 1,563 | 2,015 | 2,058 | 1,947 | 1,820 | 1,489 | 1,146 | 20,476 |
| 7 | 716 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 8 | 718 Chemicals | - | - | - | - | - | - | • | - | - | • | - | - | • |
| 9 | 720 Materials & Supplies | - | - | 444 | - | - | 52 | - | - | - | • | • | - | 496 |
| 10 | 731 Contractual Services - Engr. | | | | | | | | | | | | | - |
| 11 | 732 Contractual Services - Acct. | | | | | | | | | | | | | - |
| 12 | 733 Contractual Services - Legal | | | | | | | | | | | | | - |
| 13 | 734 Contractual Services - Mgmt. Fees | | | | | | | | | | | | | - |
| 14 | 735 Contractual Services - Testing | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | 736 Contractual Services - Other | | | | | | | | | | | | | - |
| 16 | 741 Rental of Building/Real Prop. | | | | | | | | | | | | | - |
| 17 | 742 Rental of Equipment | | | | | | | | | | | | | - |
| 18 | 750 Transportation Expenses | | | | | | | | | | | | | - |
| 19 | 756 Insurance - Vehicle | | | | | | | | | | | | | - |
| 20 | 757 Insurance - General Liability | | | | | | | | | | | | | - |
| 21 | 758 Insurance - Workman's Comp. | | | | | | | | | | | | | - |
| 22 | 759 Insurance - Other | | | | | | | | | | | | | - |
| 23 | 760 Advertising Expense | | | | | | | | | | | | | - |
| 24 | 766 Reg. Comm. Exp Rate Case Amort. | | | | | | | | | | | | | • |
| 25 | 767 Reg. Comm. Exp Other | | | | | | | | | | | | | - |
| 26 | 770 Bad Debt Expense | | | | | | | | | | | | | - |
| 27 | 775 Miscellaneous Expenses | 758 | - | 385 | | 467 | 4 | | - | 100 | 689 | - | - | 2,403 |
| 28 | | | | | | | | | | | | | | |
| 29 | TOTAL | 32,634 | 30,965 | 27,339 | 21,943 | 37,640 | 35,776 | 29,001 | 25,023 | 40,626 | 31,499 | 35,714 | 46,498 | 394,656 |

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Schedule: B-7 Page 1 of 2 Preparer: Kirsten Markwell

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.

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--|----------|------------|-----------|-------------|------------|--------------|---|
| Line | Prior TY | Current TY | TY Adj.'s | Adjusted TY | 5 | % | |
| No. Account No. and Name | 12/31/08 | 12/31/11 | | B-5 | Difference | Difference | Explanation |
| 1 601 Salaries & Wages - Employees | 101,852 | 215,375 | (61,996) | 153,380 | 51,528 | | 6 Please see Note 1 below. |
| 2 603 Salaries & Wages - Officers, Etc. | (1,845) | 32,195 | (9,267) | 22,928 | 24,773 | (1,342.71) % | 6 Please see Note 1 below. |
| | | | | | | | During a significant portion of the 2008 TY, UIF staff was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange/Seminole counties was increased in order to provide manpower sufficient to perform necessary maintenance and repairs to UIF facilities, respond quickly to emergencies and provide adequate |
| 3 604 Employee Pensions & Benefits | 27,016 | 67,262 | (19,355) | 47,907 | 20,891 | 77.33 % | customer service. |
| 4 610 Purchased Water | 3,936 | 11,310 | 874 | 12,184 | 8,248 | 209.54 | Increased use of emergency interconnects in 2011 vs. 2008 in Weathersfield, Phillips, Crystal Lake systems. |
| 5 615 Purchased Power | 39,415 | 33,448 | 27 | 33,475 | (5,940) | (15.07) % | i e e e e e e e e e e e e e e e e e e e |
| 6 616 Fuel for Power Purchased | - | - | - | - | | | |
| 7 618 Chemicals | 30,907 | 32,439 | (3,183) | 29,256 | (1,651) | (5.34) % | i |
| 8 620 Materials & Supplies | 5,200 | 14,425 | (4,778) | 9,647 | 4,447 | 85.51 % | Increased frequency and cost of repairs to facilities due to age of systems. |
| 9 631 Contractual Services - Engr. | .• | 10,905 | (3,779) | 7,126 | 7,126 | 100.00 % | Engineering services used in support of permitting a change in water treatment method at Park Ridge. |
| 10 632 Contractual Services - Acct. | 2,650 | 5,688 | (2,077) | 3,611 | 961 | 36.25 % | Deminimus amount |
| 11 633 Contractual Services - Legal | 4,931 | 1,302 | (453) | 849 | (4,082) | (82.77) % | i e e e e e e e e e e e e e e e e e e e |
| 12 634 Contractual Services - Mgmt. Fees | - | - | - | - | | % | S |
| 13 635 Contractual Services - Testing | 12,179 | 13,255 | 1,350 | 14,605 | 2,426 | 19.92 % | Increases in water testing activities. |
| 14 636 Contractual Services - Other | 12,594 | 31,700 | (10,964) | 20,736 | 8,142 | 64.65 % | Hydro tank inspection activities. |
| 15 641 Rental of Building/Real Prop. | - | 442 | (155) | 287 | 287 | 100.00 | Deminimus amount |
| 16 642 Rental of Equipment | - | 31 | (11) | 20 | 20 | 100.00 % | Deminimus amount |
| 17 650 Transportation Expenses | 9,499 | 28,260 | (9,796) | 18,464 | 8,965 | 94.37 % | Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven |
| 18 656 Insurance - Vehicle | - | - | - | - | | | |
| 19 657 Insurance - General Liability | - | - | - | | | | |
| 20 658 Insurance - Workman's Comp. | - | - | • | | | | |
| 21 659 Insurance - Other | 20,718 | 33,588 | (12,464) | 21,124 | 408 | 1.96 % | i e e e e e e e e e e e e e e e e e e e |
| 22 660 Advertising Expense | 16 | 158 | (55) | 103 | 87 | 542.00 % | Deminimus amount |
| 23 666 Reg. Comm. Exp Rate Case Amort. | 42,204 | 136,797 | (75,262) | 61,535 | n/a | n/a % | |
| 24 667 Reg. Comm. Exp Other | 5,059 | 11,601 | (4,021) | 7,580 | 2,521 | 49.83 % | |
| 25 670 Bad Debt Expense | 11,994 | 21,554 | (6,104) | 15,450 | 3,456 | 28.81 % | Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession. |
| 26 675 Miscellaneous Expenses | 85,505 | 78,307 | (25,161) | 53,146 | (32,359) | (37.84) % | |
| 27 TOTAL | 413,830 | 780,041 | (246,630) | 533,410 | 100,250 | 26.98 % | |
| 28 Less: | | | | | | | |
| 29 666 Reg. Comm. Exp Rate Case Amort. | (42,204) | (136,797) | 75,262 | (61,535) | n/a | n/a | Not subject to Index Benchmarking |
| 30 | | | | | | | |
| 31 TOTAL | 371,626 | 643,244 | (171,368) | 471,876 | 100,250 | 26.98 % | |

Operation & Maintenance Expense Comparison - Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Schedule: 8-7 Page 2 of 2 Preparer: Kirsten Markwell

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.

| (1) • | (2) Prior TY | (3) Current TY | (4) TY Adj.'s | (5) Adjusted TY | (6) \$ | (7) % | (8) |
|--|------------------|-------------------|------------------|--------------------|-------------------|-------------------|---|
| Account No. and Name | 12/31/08 | 12/31/11 | per | 8-5 | Difference | Difference | Explanation |
| Total Customers (ERC's) | 2,630.5 | | | 2,592.5 | (38) | (1.44) % | · |
| | | • | | | N 10. | | |
| Consumer Price Index - U | 210.228 | _ | | 225.672 | 15.444 | 7.35 % | |
| | | | | | | | |
| Benchmark Index | Increase in Cus | tomer ERC's | | | 0.9856 | | |
| | Increase in CPI | | | | 1.0735 | | |
| | | | | | | | |
| | | | | | 1.0580 | | |
| | | | | • | | | |
| Note 1 - In order to compare accounts 6018.603 | and 701&703, the | y should be combi | ned for both Tes | t Years because fo | r the 6/2010 Test | Year several of t | the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| according the NARUC Chart of Accounts by not o | | | | | • | | |
| | | | | | | | |
| | TY 12/31/2008 | TY 12/31/2011 | TY Adj.'s | Adjusted TY | Difference | Difference | |
| 601 Salaries & Wages - Employees | 101,852 | 215,375 | (61,996) | 153,380 | 51,528 | 50.59% | See total below |
| 603 Salaries & Wages - Officers, Etc. | (1,845) | 32,195 | (9,267) | 22,928 | 24,773 | 100% | See total below |
| | | | | | | | |

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Schedule: 8-8 Page 1 of 2 Preparer: Kirsten Markwell

Explanation: Complete the following comparison of the applicant's current and prior test year O8M 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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|--|------------|--------------|------------|-------------|------------|--------------|--|
| Line | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| No. | Account No. and Name | 12/31/08 | 12/31/11 | per B | 6 | Difference | Difference | Explanation |
| 1: | 701 Salaries & Wages - Employees | 55,335 | | 81,379 | 81,379 | 26,044 | 47.07 % | Please see Note 1 below. |
| 2 | 703 Salaries & Wages - Officers, Etc. | (986) | - | 12,164 | 12,164 | 13,150 | (1,333.71) % | Please see Note 1 below. |
| | | | | | | | | During a significant portion of the 2008 TY, UIF staff was shorthanded caused by vacancies in authorized staff levels. In 2011, the UIF staff level in Orange-Seminole counties was increased in order to provide manpower sufficient to perform accessary maintenance and repairs to UIF facilities, respond quickly to emergencies and provide adequate customer |
| 3 | 704 Employee Pensions & Benefits | 14,687 | • | 25,417 | 25,417 | 10,730 | 73.06 % | service. Increase in unit cost of WW treatment provided by city of Altamonte Springs in Weathersfield, by Sanford in Ravenna |
| 4 | 710 Purchased Sewage Treatment | 302.830 | 371,281 | (46) | 371,235 | 68,405 | 22.59 | Park |
| | 711 Sludge Removal Expense | 14,739 | , | (-0, | | (14,739) | (100.00) % | |
| | 715 Purchased Power | 17,780 | 20,476 | _ | 20.476 | 2.696 | 15.17 % | Increase in the number of kwH purchased in 2011 vs. 2008. |
| 7 | 716 Fuel for Power Purchased | - | | | | | | |
| 8 | 718 Chemicals | _ | - | | _ | | % | |
| 9 | 720 Materials & Supplies | 176 | 496 | 4.628 | 5,124 | 4.948 | 2,811,15 % | increased frequency and cost of repairs to facilities due to age of systems. |
| 10 | 731 Contractual Services - Engr. | 2,740 | - | 3.780 | 3,780 | 1,040 | 37.97 % | Increase in the use of engineering services in 2011 vs. 2008. |
| 11 3 | 732 Contractual Services - Acct. | 1,499 | | 1,916 | 1,916 | 417 | 27.82 % | Deminimus amount |
| 12 | 733 Contractual Services - Legal | 2,722 | - | 450 | 450 | (2,272) | (83.47) % | |
| 13 | 734 Contractual Services - Mgmt. Fees | | | - | - | | | |
| 14 | 735 Contractual Services - Testing | 904 | - | | - | (904) | (100.00) % | |
| 15 | 736 Contractual Services - Other | 9,163 | - | 11,003 | 11,003 | 1,840 | 20.08 % | Increase in landscaping/mowing expense |
| 16 | 741 Rental of Building/Real Prop. | - | - | 152 | 152 | 152 | 100.00 | Deminimus amount. |
| 17 | 742 Rental of Equipment | • | - | 11 | 11 | 11 | 100.00 % | Deminimus amount |
| 18 | 750 Transportation Expenses | 5,075 | | 9,796 | 9,796 | 4,721 | 93.02 % | Net effect of increases in fuel prices, change in cost and type of repairs to fleet vehicles, changes in miles driven |
| 19 | 756 Insurance - Vehicle | - | | - | - | | | |
| | 757 Insurance - General Liability | • | | • | - | | | |
| 21 7 | 758 Insurance - Workman's Comp. | - | - | • | - | | | |
| 22 | 759 Insurance - Other | 11,565 | - | 11,207 | 11,207 | (358) | (3.10) % | |
| | 760 Advertising Expense | 8 | - | 55 | 55 | 47 | | Deminimus amount. |
| | 766 Reg. Comm. Exp Rate Case Amort. | 22,490 | - | 32,805 | 32,805 | n/a | n/a % | |
| | 767 Reg. Comm. Exp Other | 2,725 | - | 4,022 | 4,022 | 1,297 | | Cost of quick take amendment in Seminole County. |
| | 770 Bad Debt Expense | 6,408 | - | 8,196 | 8,196 | 1,788 | | Increase in uncollectable debt compared to 2008, primarily due to the effect of the recession. |
| | 775 Miscellaneous Expenses | 39,129 | 2,403 | 23,940 | 26,343 | (12,786) | (32.68) % | |
| 28 29 | TOTAL | \$ 508,989 | \$ 394,656 5 | 230,877 \$ | 625,534 \$ | 106,229 | 21.84 % | |
| | | 4 300,303 | * 334,030 . | 230,011 4 | VE0,304 4 | 100,223 | <u> </u> | |
| | Less: 768 Reg. Comm. Exp Rate Case Amort. | (22,490) | | (32,805) | (32,805) | n/o | n/a | Not subject to Index Benchmarking |
| 31 7 | 700 Reg. Comm. Exp Rate Case Amort. | (22,490) | | (32,003) | [32,003] | n/a | n/a | not addard to mook pensionalisting |
| | TOTAL | 486,499 | 394,656 | 198,072 | 592,728 | 106,229 | 21.84 % | |

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

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

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.

| Note 1 - in order to compare accounts \$018693 and 7018793, they should be combined for both Test Years because for the \$/2010 Test Year several of the labor sub-accounts were grouped differently from the \$/2007 Test Year to better conform to the classification of accounts accounts the Wages For Officers in accounts \$7.00 Salaries & Wages - Employees \$5.335\$ - \$1.379\$ \$1.379\$ \$2.504\$ \$4.707\$ \$2.1258\$ \$2.509\$ \$3.935\$ \$7.000\$ \$3.935\$ \$7.000\$ \$3.935\$ \$7.000\$ \$3.935\$ \$7.000\$ \$3.935\$ \$7.000\$ \$7.1251\$ \$7.12 | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---|----------|--|-------------------------|-------------------|---------------------|-----------------------|----------------------|----------------------|---|
| Total Customers (ERC's) 1,405.5 1,375.5 (30) (2.13) % Consumer Price Index - U 210.228 225.672 15.444 7.35 % Benchmark Index Increase in Customer ERC's 0.9787 1.0735 1.0506 1.0506 Note 1 - in order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the \$/2010 Test Year several of the labor sub-accounts were grouped differently from the \$/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. 1712/31/2008 1712/31/2011 171 Adj.'s Adjusted TY Difference 1701 Salaries & Wages - Employees 5.701 Salaries & Wages - Employees 5.701 Salaries & Wages - Officers, Etc. (986) - 12,164 13,150 1006 3008 See total below | | | Prior TY | Current TY | TY Adj.'s | Adjusted TY | \$ | % | |
| Consumer Price Index - U 210.228 225.672 15.444 7.35 % Benchmark Index: Increase in Customer ERC's 0.9787 1.0735 1.0735 1.0506 Note 1 - In order to compare accounts 6018-603 and 7018-703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. TY 12/31/2008 TY 12/31/2011 TY Adj.'s Adjusted TY Officerince Difference 5 7.01 Salaries & Wages - Employees 55,335 - 81,379 81,379 26,044 47.07% See total below 5 7.03 Salaries & Wages - Officers, Etc. (986) - 12,164 12,164 13,150 100% See total below | <u>.</u> | Account No. and Name | | 12/31/11 | per | | | | Explanation |
| Send Price Index - U 210 228 225 672 15 444 7.35 | Τc | otal Customers (ERC's) | 1,405.5 | | | | | | |
| Benchmark Index: Increase in Customer ERC's 1.0735 1.0735 1.0735 Increase in CPI 1.0735 1.0735 1.0506 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. 701 Salaries & Wages - Employees 5,335 - 81,379 81,379 26,044 47,07% See total below 703 Salaries & Wages - Officers, Etc. [986] - 12,164 12,164 13,150 1006 See total below | | | | | | | | | |
| Benchmark Index: Increase in Customer ERC's 1.0735 1.0735 1.0735 1.0735 1.0856 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the \$\frac{1}{2}\$ (2010 Test Year several of the labor sub-accounts were grouped differently from the \$\frac{1}{2}\$ (2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account of the Compare accounts were grouped differently from the \$\frac{1}{2}\$ (2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account of the Compare accounts were grouped differently from the \$\frac{1}{2}\$ (2007 Test Year to better conform to the classification of accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account of the Classification of accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account of the Classification of accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account of the Classification of accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts according to the NARUC Chart of Accounts according to the NARUC Chart of Acco | Cr | onsumer Price Index - U | 210.228 | | | 225.672 | 15.444 | 7.35 % | |
| Increase in CPI 1.0735 1.0506 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the \$\frac{7}{2}\$ because for the \$\frac{7}{2}\$ counts were grouped differently from the \$\frac{7}{2}\$ 2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. Y12/31/2006 Y12/31/2011 Y1 Adj.'s Adjusted YY Officers Difference | | | | | | | | | |
| Increase in CPI 1.0735 1.0506 Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the \$\frac{7}{2}\$ because for the \$\frac{7}{2}\$ counts were grouped differently from the \$\frac{7}{2}\$ 2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. Y12/31/2006 Y12/31/2011 Y1 Adj.'s Adjusted YY Officers Difference | | Banchmark Index | Increase in Cust | omer FRC's | | | 0.9787 | | |
| Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. TY 12/31/2008 TY 12/31/2011 TY Adj's Adjusted TY Olfference Difference TO1 Salaries & Wages - Employees 55,335 - 81,379 81,379 25,044 47,07% See total below 703 Salaries & Wages - Officers, Etc. [986] - 12,164 12,164 13,150 100% See total below | | | | and Live a | | | | | |
| Note 1 - in order to compare accounts 601.8603 and 7018.703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts were grouped differently from the 6/2007 Test Year to better conform to the Chart of Accounts were grouped differently from the 6/2007 Test Year to | | | ilicioass ili Cr i | | | - | 1.0730 | | |
| Note 1 - In order to compare accounts 601&603 and 701&703, they should be combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account to the classification of accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts by not combining Salaries and Wages of Chart of Accounts by not combined for both Test Years because for the 6/2010 Test Year several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the Salaries and Salaries and Salaries and Wages of Chart of Accounts and Test Years several of the labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts according to the Salaries and Salar | | | | | | | 1.0506 | | |
| according the NARUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. TY 12/51/2008 | | | | | | - | | | |
| ### RAPUC Chart of Accounts by not combining Salaries and Wages for Officers in account 601. ################################### | | | | | | | | | |
| TY 12/31/2008 TY 12/31/2011 TY Adj.'s Adjusted TY Difference Difference 701 Salaries & Wages - Employees 55,335 - 81,379 81,379 26,044 47,07% See total below 703 Salaries & Wages - Officers, Etc. [986] - 12,164 12,164 13,150 100% See total below | | | | | | | | | All the second different between the second |
| TY 12/31/2008 TY 12/31/2011 TV Adj.'s Adjusted TY Difference Difference 701 Salaries & Wages - Employees 55,385 - 81,379 25,044 47.07% See total below 703 Salaries & Wages - Officers, Etc. [986] - 12,164 12,164 13,150 100% See total below | | | | | | | the 6/2010 Test 1 | ear several of the | labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| TV 12/31/2008 TV 12/31/2011 TV Adj.'s Adjusted TV Difference Difference 701 Salaries & Wages - Employees 55,335 - 81,379 28,044 47,07% See total below 703 Salaries & Wages - Officans, Etc. (986) - 12,164 12,154 13,150 100% See total below | ac | | | | | | the 6/2010 Test 1 | ear several of the | labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| 701 Salaries & Wages - Employees 55,335 - 81,379 81,379 26,044 47.07% See total below 703 Salaries & Wages - Officers, Stc. (986) - 12,164 12,164 13,150 100% See total below | 80 | | | | | | the 6/2010 Test \ | ear several of the | labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| 703 Salaries & Wages - Officers, Str (986) - 12,164 12,150 100% See total below | 20 | | mbining Salaries : | and Wages for Off | icers in account 6 | 01. | · | | labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| | | | mbining Salaries : | and Wages for Off | icers in account 6 | 01. | · | | labor sub-accounts were grouped differently from the 6/2007 Test Year to better conform to the classification of accounts |
| Total 54,349 - 93,544 93,544 39,195 72.12% See explanation in Line 3 above. | ac | ccording the NARUC Chart of Accounts by not co | rnbining Salaries o | and Wages for Off | teers in account 6 | Adjusted TY | Difference | Difference | |
| | 70 | ocording the NARUC Chart of Accounts by not co | TY 12/31/2008 55,335 | TY 12/31/2011 | TY Adj.'s 81,379 | Adjusted TY 81,379 | Difference 26,044 | Difference 47.07% | See total below |

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Schedule: B-9 Page 1 of 1 Preparer: Sharon Wlorek

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 smounts 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 | (2) | (3) | (4) | (5) |
|-------------|----------------------------|--|----------|---|
| No. | Type of Service | Consultants | Amount | Description of Work Performed |
| 1 | Computer Maintenance | Ashwood Computer Co., Inc., AT&T Borngar Corp.; Cardimember Service, CDW Computer Centers, Inc.; Comcast, Convallis Microtechnology, Inc.; Heartland Services, Inc.; IP Soft; M. Schuster, Microsoft Licensing, GP, New Edge Networds, Inc.; Oracle America, Inc.; Paetec, QAS; RCM Data Corporation; Securtec, SHI Corp; Transcend United Technologies | 20,510 | Maintenance of all company servers |
| 2 | Computer Amort & Prog Cost | Cardmember Service, Frontier; | (10) |) Program Costs |
| 3 | Internet Supplier | Acceleration; AT&T Atlantic Broadband; Brighthouse; Cardmember Service; Charter Communications; Comcast; Country Cablevision; Earthlink, Inc.; Frontier; Great Basin Internet Services, Inc.; McNabb Telephone Co.; Mediacom; Nethitor; New Edge Networds Inc.; Northland Cable Co.; Paate; T6 Wireless Com; Verizon; Zito Media L P | 3,442 | Internet Services |
| 4 | Audit Fees | Pricewaterhousecoopers LLP | 3,643 | Audit Services |
| 5 | Employment Finders Fees | Finders Fee | 564 | Permanent Employment Staffing |
| 8 | Engineering Fees | CPH Engineers, Inc.; Knight Engineering Consultants; Ron Perrin Water Technologies; Shannon Surveying, Inc. | 10,905 | Engineering Services which help facilitate Wastewater Treatment Plant operating permits. |
| 7 | Legal Fees | Baker & Daniels, Beers & Gordon, P.A.; Bracewell & Giuliani LLP, Haynesworth Sinkler Boyd, PA; Howard & Howard; Huntermadeen; King & Spelding; Lionel Sawyer & Collins; Morgan, Lewis, & Bodkius LLP, Norton & Wood LLP, Rose, Sundstrom & Bentley; Sanford Law Office, PLC; Schain, Burney, Banks & Kenny; Suherland Asbill & Brennan LL; Troutman Sanders LLP; Willoughby & Hoefer, PA; Winston & Strawn | 1,302 | Various Legal Issues. |
| 8 | Payroll Services | Automatic Data Processing , Inc.; Paychex; Progressive Office Equipment | 1.507 | Pavroll Services |
| 9 | Tax Return | Pricawaterhousecoopers LLP | | Tax Return review |
| 10 | Temporary Employment Fee | Manpower, Office Team; Robert Half International, Inc | 1,117 | Temporary Employment Services |
| 11 | Test - Water | Tri-Tech Laboratories, Inc.; Flowers Chemical Labs, Inc. | 9,585 | Laboratory analysis for regulatory required testing of facilities end product. |
| 12 | Test-Safe Water Drinking | Flowers Chemical Labs, Inc.; Hach Chemical Co.; H F Scientific Inc.; Lab Safety Supply, Inc.; USA Bluebook/Utility Supply. | 3,670 | Laboratory analysis for regulatory required testing of facilities end product. |
| 13 | Test - Sewer | | 0 | Laboratory analysis for regulatory required testing of facilities end product. |
| 14 | Other Outside Services | B.H, Suhr & Company, Inc.; Badger Meter, Inc.; Casados, Jim; CSC Corporation Service Company; Dulanto, Carlos, Fisc Solutions; Granite/Fisc Static; Infosend, Inc.; McCorkle Court Reporters, Inc.; Millian Swain & Assoc, Inc.; Moper Maniac; Northern Printing Network, Inc.; Sunshine State One Call of FL | 4,570 | Other Outside Services |
| | _ | etal . | £ 62 051 | _ |

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-10 Page 1 of 1 Preparer: Sharon Wiorek

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) Total Estimate | (6) |
|----------------|--|---------------------------|----------------|-------------------|-----------------------|---|
| ne | Firm or | Counsel, Consultant | Hourly Rate | | of Charges | Type of |
| No. | Vendor Name | or Witness | Per Person | Hours | by Firm | Service Rendered |
| 1 | Milian, Swain & Associates | Deborah Swain | 200.00 | 120 | 24,000 | Assist w/MFRs, Data Requests and Recommendations Review, |
| 2 | Milian, Swain & Associates | Cynthia Yapp | 150.00 | 172 | | Assist w/MFRs and Reconciliation to Annual Reports for all counties |
| 3 | Milian, Swain & Associates | Maria Bravo | 150.00 | 1,300 | | Assist w/MFRs, Data Requests, Audit and Recommendations Review. |
| 4 | Milian, Swain & Associates | Karl Holzenberg | 150.00 | 65 | • | Assist with Reconciliation of MFRs to Annual Reports for all counties |
| 5 | Rose, Sundstrom & Bentley, LLP | Martin Friedman | 350.00 | 315 | | Legal Fees |
| 6 | Rose, Sundstrom & Bentley, LLP | n/a | - | _ | | Various Expenses (travel, photocopies, phone calls) associated with legal fee |
| 7 | M&R Consultants | Frank Seidman | 150.00 | 112 | | U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation |
| 8 | Public Service Commission | | n/a | n/a | | Filing Fee |
| 9 | Water Service Corp. | In-house Staff | | 3,587 | 165,121 | |
| 10 | Water Service Corp. | | n/a | n/a | 5.000 | Customer notices, postage |
| 11 | Water Service Corp. | | n/a | n/a | | Travel, Hotel/Accommodation, Rental Care, Airfare |
| 12 | Water Service Corp. | | n/a | n/a | | Temp Services |
| 13 | Water Service Corp. | | n/a | n/a | | Fed Ex & other misc. |
| 14 | | | | | , | · |
| 15 | Estimate Through | | | | \$ 578,071 | • |
| 16 | | | | | | • |
| 17 | | | | | | |
| 18 | [x] PAA | | | | | |
| 19 | [] Commission Hearing | | | | | |
| 20 | | | | | | |
| 21 | Amortization Period 4 Years | | | | | |
| 22 | Explanation if different from Section 3 | 67.0816, Florida | | | | |
| 23 24 | | | (4) | (0) | (6) | |
| 25 | Amortization of Rate Case Expense: | | (A) Water | (B) Wastewater | (C) Total | |
| 26 | Total Projected Rate Case Expense | | 417,514 | 160,557 | 578,071 | • |
| 27 | Annual Amortization - All UIF Systems | | \$ 104,378 | | | ı |
| 28 | Annual Amortization - All Oir Systems | | \$ 104,378 | \$ 40,139 | 3 144,316 | • |
| 20 29 | Annual Amortization - Seminole Coun | • | \$ 40,198 | \$ 21,328 | \$ 61,526 | • |
| 30 | Amout Amortization - Semmore Coun | · vy | 3 40,130 | 7 21,320 | 3 01,320 | ı |
| 31 | Method of allocation between UIF syst | teme (hasad on EBC count | 12/21/11\ | | | |
| 32 | Total Customers - UIF | terns (based on the count | 6,731.70 | 2,588.70 | 9,320.40 | |
| 33 | Total Customers - County | | 2,592.5 | 1,375.5 | 3,968.0 | |
| 34 | Percentage of Customers | | 38.51% | 53.13% | | |
| 35 | - | | 20.00/0 | 22.23% | | |
| 36 | Method of allocation for the County be | etween water and wastew | ater (based or | ERC count 12/ | 31/11): | |
| 37 | Total Customer - County | | 2,592.5 | 1,375.5 | 3,968.0 | |
| 38 | Percentage of Customers | | 65.34% | 34.66% | | |
| 39 | | | | | | |
| 40 | *Charges are calculated based on the t | total amount of estimated | charges for th | e entire compar | ny and allocated a | mong the five counties based on their ERCs. See chart below. |
| 41 | | | | | | 1 |
| 42 | | County | Water | Wastewater | Total ERCs | |
| 43 | | Marion | 527.6 | 76.2 | 603.8 | |
| 44 | | Orange | 298.5 | | 298.5 | |
| 45 | | Pasco | 2,883.0 | 1,137.0 | 4,020.0 | |
| 46 | | Pinellas | 430.1 | | 430.1 | |
| 47 | | Seminole | 2,592.5 | 1,375.5 | 3,968.0 | |
| 48 49 | | TOTAL | 6,731.7 | 2,588.7 | 9,320.4 | |
| 43 | | | | | | |
| EΩ | | | | | | |
| 50 51 | Reginning Rate Case Synence | | | | ė | |
| 50 51 52 | Beginning Rate Case Expense End - Rate Case Expense | | | | \$ - \$ 578,071 | |

| Beginning Rate Case Expense | \$ - |
|---|---------------|
| End - Rate Case Expense | \$ 578,071 |
| Average Rate Case to be included in Working Capital | \$ 289,035 |
| | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: B-11 Page 1 of 1

Preparer: Kirsten Markwell

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

| Line No. | Description | Period | Budget Amount | Term of Amort. | Test Year Amortization |
|-------------|------------------|-----------|------------------|----------------|---------------------------|
| 1 | TANK MAINT (WTR) | As needed | 40,279 | 5 years | 1,302.19 |

Preparer: Erin Aquiline

Company: Utilities, Inc. of Florida; Seminole Count Docket No.: Schedule Year Ended: December 31, 201 Interim [| Final | k] Historical | k] Projected [|

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 sew.

(1) (2)

| G/L Acet. No. No. No. No. Mo. Alor Service Coro. Alloca 403 408 410.11 410.11 410.11 410.13 604.704 6207.70 631.731 631.733 631.734 631.735 641.741 8307.739 637.73 641.741 8307.739 637.775 641.771 670.7775 | Deprocision Expense Taxeo Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | Utilities. Inc. of Florida Seminole County 1.48** 1.48** 0.00** 0.00** 0.00** 0.00** 1.48** 1.78** 1.48** 1.48** 1.48** 0.00* 1.48** 1.52** 0.00* 1.52** 0.00* 1.52** 0.00* | ion Percentages Other Companies' Systems 98.52*- 0.00*- 0.00*- 0.00*- 98.52*- 98.52*- 98.52*- 0.00*- 0.00* | Total 100.00% 100.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 100.00% | Description of Allocation Method ERC ERC ERC ERC ERC ERC ERC ERC ERC ER | Utilities, Inc. of Florida Seminole Counts \$3,790 \$1,163 \$9 \$9 \$9 \$3,200 \$5,21,15 \$4,195 \$1,463 | Amounts Allocated Other Companies' Systems 252,268 77.626 | Total \$256,058 \$78,790 \$0 \$0 \$0 \$0 \$525,058 \$578,790 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5 | 65.30*o Water 2.475 760 | 34.70% Sewer 1.312 404 |
|--|--|--|--|---|---|---|--|--|--|--|
| Acet. No. 167 Service Corp. Alloca 403 403 410.1 410.1 419 420 427 601-603/201/201 60 | ted Extentes Deprocision Expense Taxen Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Faund Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | Utilities. Inc. of Florida Seminole County 1.48** 1.48** 0.00** 0.00** 0.00** 0.00** 1.48** 1.78** 1.48** 1.48** 1.48** 0.00* 1.48** 1.52** 0.00* 1.52** 0.00* 1.52** 0.00* | Other Companies/ Systems 98.52% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 98.52% 98.52% 98.52% 98.52% 98.52% 98.52% | 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% | of Allocation Method ERC ERC ERC ERC ERC ERC ERC ERC ERC ER | of Florida Seminole Counts \$3,790 \$1,163 \$0 \$0 \$0 \$0 \$30 \$0 \$0 \$30 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5 | Amounts Allocated Other Companies' Systems 252,268 77.626 | Total \$256,058 \$78,790 \$0 \$0 \$0 \$0 \$2,028 \$335,355 \$329,672 | 65.30° a Water 2.475 760 - - (20) 4.124 | 1,315 404 (10 2,191 |
| Acet. No. 167 Service Corp. Alloca 403 403 410.1 410.1 419 420 427 601-603/201/201 60 | ted Extentes Deprocision Expense Taxen Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Faund Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | of Florida Seminole Counts L-487- 1.487- 0.007- 0.007- 0.007- 1.487- 1. | Companies/ Systems 98.52% 98.52% 98.52% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% | of Allocation Method ERC ERC ERC ERC ERC ERC ERC ERC ERC ER | of Florida Seminole Counts \$3,790 \$1,163 \$0 \$0 \$0 \$0 \$30 \$0 \$0 \$30 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$5 | Companies/ Systems 252,268 77,626 | \$256,058 \$78,790 \$0 \$0 \$0 \$0 \$0 \$2,028) \$355,555 \$297,672 | Water 2,475 760 (20) 4,124 | 1,315 404 (10 2,191 |
| No. No. Allocated Additional Ad | ted Extentes Deprocision Expense Taxen Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Faund Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | Seminole County 1.48** 1.48** 0.00** 0.00** 0.00** 0.00** 1.48** 1.78** 1.48** 1.48** 0.00* 1.48** 0.00* 1.48** 0.00* 1.48** 0.00* 1.48** 0.00* 1.48** 0.00* | 98.52% 98.52% 98.52% 0.00% 0.00% 0.00% 98.52% 98.22% 98.52% 0.00% 98.52% 98.52% 0.00% | 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% | Method ERC ERC ERC ERC ERC ERC ERC ERC ERC ER | Seminole County \$3,790 \$1,163 \$0 \$0 \$0 \$0 \$0 \$30 \$50 \$50 \$5 | 252,268 77,626 - - (1,598) 349,240 293,277 | \$256,058 \$78,790 \$0 \$0 \$0 \$0 \$0 \$2,028) \$355,555 \$297,672 | Water 2,475 760 (20) 4,124 | 1,315 404 (10 2,191 |
| 167 Service Corp. Alloca 403 403 404 410. I 410. I 419 429 427 601-603/201/201 601-703/201 601-703 | ted Extentes Deprocision Expense Taxen Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Faund Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 0.00% 0.00% 0.00% 0.00% 0.00% 1.45% 1.45% 1.45% 0.00% 1.45% 0.00% 1.55% 0.00% | 98.52% 98.52% 0.00% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 98.52% 0.00% | 100.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$3,790 \$1,163 \$20 \$20 \$50 \$50 \$6,315 \$4,315 | 252,268 77,626 - - (1,998) 349,240 293,277 | \$256,058 \$78,790 \$0 \$0 \$0 \$0 \$0 \$2,028) \$355,555 \$297,672 | 2,475 760 - - - (20) 4,124 | 1,315 404 (10 2,191 |
| 403 408 410.11 410.11 419 420 427 601-603/701-701 530/73 631/733 631/733 631/73 631/73 637/75 657/767 657/767 | Deprocision Expense Taxeo Other than Income Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Staleries Employee Benefits Materials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 0.00% 0.00% 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% 1.52% 0.00% | 98.52% 0.00% 0.00% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% | ERC | \$1,163 \$0 \$0 \$0 \$50 (\$30) \$6,135 \$4,395 | 77,626 - - (1,998) 349,240 293,277 | \$78,790 \$0 \$0 \$0 \$0 \$0 (\$2,028) \$355,555 \$297,672 | 760 - - - (20) 4,124 | (10 2,19 |
| 408 410.1: 410.1: 419 420 427 601-603/701/703 604/704 531/731 531/732 631/733 536/736 641/741 530/759 657/767 657/767 | Taxes Other than Income Def Income Taxes - Federa Def Income Taxes - Federa Def Income Taxes - State Interest and Dividend Income Allowance for Funds Uned During Construction Interest Expense Salaries Employee Benefits Macerial and Supplies Contentual Services - Engineering Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 0.00% 0.00% 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% 1.52% 0.00% | 98.52% 0.00% 0.00% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% | ERC | \$1,163 \$0 \$0 \$0 \$50 (\$30) \$6,135 \$4,395 | 77,626 - - (1,998) 349,240 293,277 | \$78,790 \$0 \$0 \$0 \$0 \$0 (\$2,028) \$355,555 \$297,672 | 760 - - - (20) 4,124 | (1) 2,19 |
| 410.11 410.11 419 420 427 601-603/701/704 630/730 631/731 632/732 633/733 636/736 6411/741 650/750 659/759 667/767 | Def Iscome Taxes - Federa Def Iscome Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Macerials and Stupplies Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 0.00% 0.00% 0.00% 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% | 0.00% 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 0.00% 98.52% | 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$0 \$0 \$0 (\$30) \$6,315 \$4,395 | (1.998) 349,240 293,277 | \$0 \$0 \$0 \$0 (\$2,028) \$355,555 \$297,672 | (20) 4,124 | (10 2,19 |
| 410.11 419 420 420 601-603/701/703 604/704 631/731 632/732 633/733 636/736 641/741 630/750 657/767 670/770 | Def Income Taxes - State Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies Contentual Services - Engineering Contentual Services - Engineering Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Accounting Contentual Services - Other Rental of Building Real Property Transportation Expenses - Other Insurance Regulatory Commission Expenses - Other Regulatory Commission Expenses - Other | 0.00% 0.00% 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% | 0.00% 0.00% 0.00% 98.52% 98.52% 98.52% 0.00% 98.52% 0.00% | 0.00% 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$0 \$0 (\$30) \$6,315 \$4,395 | 349,240 293,277 | \$0 \$0 \$0 (\$2,028) \$355,555 \$297,672 | 4,124 | 2,19 |
| 419 420 427 601-603/701/703 604/704 620/720 631/731 633/733 636/736 641/741 650/750 659/759 667/767 | Interest and Dividend Income Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Macerials and Supplies Contensual Services - Engineering Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Accounting Services - Contensual Services - C | 0.00% 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% 1.48% 0.00% | 0.00% 0.00% 98.52% 98.52% 98.52% 0.00% 98.52% 0.00% | 0.00% 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC ERC ERC | \$0 \$0 (\$30) \$6,315 \$4,395 | 349,240 293,277 | \$0 \$0 (\$2,028) \$355,555 \$297,672 | 4,124 | 2,19 |
| 420 427 601-603/701/703 604/704 620/720 631/731 632/732 633/736 641/741 650/750 657/757 667/767 | Allowance for Funds Used During Construction Interest Expense Salaries Employee Benefits Materials and Supplies Contentual Services - Engineering Contentual Services - Engineering Contentual Services - Loga Con | 0.00% 1.48% 1.78% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% | 0.00% 98.52% 98.22% 98.52% 98.52% 0.00% 98.52% 0.00% | 0.00% 100.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC ERC | \$0 (\$30) \$6,315 \$4,395 | 349,240 293,277 | \$0 (\$2,028) \$355,555 \$297,672 | 4,124 | 2,19 |
| 427 601-603/701/703 604/704 620/720 631/731 632/732 633/733 636/736 641/741 630/730 659/739 667/767 | Interest Expense Salaries Employee Benefits Macerials and Stupplies Contensual Services - Engineerin Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Accounting Contensual Services - Colher Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 1.78% 1.48% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% | 98.52% 98.22% 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 100.00% 100.00% 100.00% 0.00% | ERC ERC ERC ERC | (\$30) \$6,315 \$4,395 | 349,240 293,277 | (\$2,028) \$355,555 \$297,672 | 4,124 | 2,19 |
| 601-603/701/703 604/704 620/720 631/731 632/732 633/733 636/736 641/741 650/750 659/759 667/767 | Salarias Employee Benefits Materials and Supplies Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Lega Contractual Services - Other Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other Regulatory Commission Expenses - Other | 1.78% 1.48% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% | 98.22% 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 100.00% 100.00% | ERC ERC ERC | \$6,315 \$4,395 | 349,240 293,277 | \$355,555 \$297,672 | 4,124 | 2,19 |
| 604/704 620/720 631/731 632/732 633/733 636/736 641/741 650/750 659/759 667/767 670/770 | Employee Benefin Macerials and Supplies Contentual Services - Engineerin Contentual Services - Accountin Contentual Services - Accountin Contentual Services - Accountin Contentual Services - Colte Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% | 98.52% 98.52% 0.00% 98.52% 0.00% | 100.00% 100.00% 0.00% | ERC ERC | \$4,395 | 293,277 | \$297,672 | | |
| 620/720 631/731 632/732 633/733 636/736 641/741 630/750 659/759 667/767 | Materials and Supplies Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Oaga Contractual Services - Other Rental of Building/Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 0.00% 1.48% 0.00% 1.52% 0.00% | 98.52% 0.00% 98.52% 0.00% | 100.00*s 0.00*s | ERC | | | | | |
| 631/731 632/732 633/733 636/736 641/741 650/759 657/759 667/767 670/770 | Contractual Services - Engineering Contractual Services - Accounting Contractual Services - Cohe Contractual Services - Cohe Rental of Building Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 0,00% 1.48% 0.00% 1.52% 0.00% | 0,00% 98.52% 0.00% | 0.00% | | | | | | 1,52 |
| 632/732 633/733 636/736 641/741 650/750 659/759 667/767 670/770 | Contractual Services - Accounting Contractual Services - Lega Contractual Services - Other Rental of Building/Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.48% 0.00% 1.52% 0.00% | 98.52% 0.00% | | | \$1,468 | 97,647 | \$99,115 \$0 | 958 | 51 |
| 633/733 636/736 641/741 650/750 659/759 667/767 | Contractual Services - Loga Contractual Services - Other Rental of Building/Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 0.00% 1.52% 0.00% | 0.00% | | ERC | \$530 | 35,347 | \$35,876 | | |
| 636/736 641/741 650/750 659/759 667/767 670/770 | Contractual Services - Other Rental of Building/Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 1.52% 0.00% | | 0.00% | ERC | \$330 | 33,347 | | 346 | 11 |
| 641/741 650/750 659/759 667/767 670/770 | Rental of Building/Real Property Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | 0.00% | | 100.00% | ERC | \$2.857 | 185,132 | \$0 \$187,989 | 1,865 | |
| 650/750 659/759 667/767 670/770 | Transportation Expenses Other Insurance Regulatory Commission Expenses - Other | | 0.00% | 0.00** | ERC | \$0 | 163,134 | \$187,989 \$0 | 1,863 | 9 |
| 659/759 667/767 670/770 | Other Insurance Regulatory Commission Expenses - Other | 1.47% | 98.53% | 100.00% | ERC | \$6 | 412 | 3418 | ā | |
| 667/767 670/770 | Regulatory Commission Expenses - Other | 1.48% | 98.52% | 100.00% | ERC | \$2,640 | 176,137 | \$178,776 | 1,724 | 9 |
| 670/770 | | 0.00% | 0.00% | 0.00% | ERC | \$4,040 | 170,137 | 3178,776 | 1,724 | , |
| | Bad Debt Expense | 1.48*• | 98.52% | 100.00% | ERC | \$9 | 588 | \$396 | 6 | |
| 013/113 | Miscellaneous Expenses | 1.49% | 98.51% | 100.00% | ERC | \$1,738 | 114,812 | \$116,550 | 1,135 | 6 |
| | | | | 100.00 | J | \$24,880 | \$1,580,486 | \$1,605,366 | 16,247 | 8.6 |
| | | | | | | 324.000 | 31,780,460 | 31,000,000 | 10,247 | |
| ter Service Corp. Allocat | and DVD Expenses | | | | | | | | | |
| at deliver corp. rende | ed IV 1 Parentee | | | | | | | | | |
| 601/603/701/703 | Salaries | 2.55% | 97.45% | 100.00% | ERC | \$778 | 29,759 | \$30,538 | 508 | 2 |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 50 | 29,139 | 330,33 a S 0 | 206 | 1 |
| 620/720 | Materials and Supplies | 0.00°a | 0.00% | 0.00% | ERC | \$i | - : | S0 | • | |
| 650/750 | Transportation Expenses | 2.55% | 97.45% | 100.00% | ERC | \$i | 45 | \$46 | | |
| 675/775 | Miscellaneous Expenses | 2.55% | 97.45% | 100.00% | ERC | \$14 | 523 | \$537 | | |
| | | 2.55 | | 100.00 | 2114 | | | | 119 | 2 |
| ter Service Corn. Allocat | ed Regional Expenses | | | | | | | <u> </u> | . | |
| | | | | | | | | | | |
| 601/603/701/703 | Salaries | 4.29% | 95.71% | 100.00% | ERC | \$434 | 9,678 | \$10,112 | 284 | L: |
| 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 50 | | 50 | | |
| | | | | | | | | \$0 | | |
| | | | | | | | | \$0 | - | |
| | | | | | | | | \$0 | | |
| 675/775 | Miscellaneous Expenses | 4.29% | 95.71% | 100.00% | ERC | | | | | 1,0 |
| | | | | | | \$ 3,483 | \$ 77.630 | \$ 81,112 | 2,274 | 1.2 |
| er Service Corp. Allocat | ed State Expenses | | | | | | | | | |
| 403 | Democristics Eventure | £ 9.4% | 93 1694 | 100 00% | EBC . | \$1.701 | 617.603 | £10.000 | | |
| | | | | | | | | | | 80 |
| | | | | | | | | | 1,516 | |
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| 650/750 | | 6.47% | | 100.00% | ERC | | | | 1 476 | 7. |
| | | | | | | | | | | " |
| | | | | | | | | | 43 | |
| | | | | | | | | | 400 | 2 |
| 0737773 | | | 22.23.4 | | | | | | | 2.3: |
| | | | | | | | | | | 2.33 |
| er Service Corp. Allocat | ed UI Expense: | | | | | | | | | |
| | | | | | | | | | | |
| | Interest Expense | 0.00% | 0.00% | 0.00% | Unaflocated Rate Base | | \$0 | | <u>.</u> | |
| ic | 601:603/701/703 601:603/701/703 604/704 618/718 620/720 631/720 631/730 408 408 408 408 601:603/701/703 604/704 613/731 631/731 631/731 631/731 631/731 631/731 631/731 | es Service Corp. Allocated Regional Expenses 601/603/701/703 Salaries 601/703 Hamployee Benefits 610/718 Chemicals 630/730 Materials and Supplies 630/730 Transportation Expenses 630/730 Transportation Expenses 75/7775 Mineclaneous Expenses 80 Service Corp. Allocated State, Expenses 80 Texes Other than Income 80 Texe | ## Service Corn. Allocated Regional Expenses \$601,603,701/703 Salaries 4,29% | ## Service Corp. Allocated Regional Expenses \$601.603/701/703 Salaries | ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated State | ## Service Corp. Allocated Regional Expenses ## Service Corp. Allocated State Expenses ## Service Corp. Allocated Ut Expenses ## Service Corp. Allocated Ut Expenses ## Service Corp. Allocated Ut Expenses | ## Service Corp. Allocated Rezional Expenses 601-603/701/703 Salaries 4.29** 95.71** 100.00% ERC 5.434 604-704 Employee Benefits 0.00** 0.00** 0.00** ERC 5.0 618-713 Chemicals 0.00** 0.00** 0.00** ERC 5.0 620-720 Terrapication Expenses 0.00** 0.00** 0.00** ERC 5.0 630-720 Terrapication Expenses 4.29** 95.71** 100.00** ERC 5.0 630-720 Terrapication Expenses 4.29** 95.71** 100.00** ERC 5.0 73-773 Miscellaneous Expenses 4.29** 95.71** 100.00** ERC 5.3 73-873 Terrice Corp. Allocated State, Expenses 4.29** 93.19** 100.00** ERC 5.3 403 Depociation Expenses 6.84** 93.19** 100.00** ERC 5.271 404 Tarso Other than Incorne 6.47** 93.23** 100.00** ERC 5.271 405 Terrice Corp. Allocated State, Expenses 0.00** 0.00** 0.00** ERC 5.271 406 Terrice Other than Incorne 6.47** 93.23** 100.00** ERC 5.271 407 Tasso Other than Incorne 0.00** 0.00** 0.00** ERC 5.0 616/701/703 Salaries 0.00** 0.00** 0.00** ERC 5.0 616/701/703 Terrapication Expenses 0.00** 0.00** 0.00** ERC 5.0 616/701/703 Terrapication | ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated State Expenses ## Service Co | ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated State Expen | ## Service Corp. Allocated Resional Expenses ## Service Corp. Allocated State Expenses ## Serv |

Company:
Decket No:
Schedule Year Endock: December 31, 201
Interim | | Final |x|
Historical |x| Projected { |

Schedule B-12 Page 2 of 13

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8 |) |
|--------|-----------------------------------|--|-----------------|---------------------------|----------|------------------------------|-------------------------------|---------------------|---------------------------|-------------|------------------|
| | | | | | | | | | th Ending February 28, 20 | 11 | |
| | G/L | - | Utilities, Inc. | tion Percentages Other | | | 1645 | Amounts Allocated | | | |
| Line | Acct. | | of Florida | Companies/ | | Description of Allocation | Utilities, Inc. of Florids | Other Companies/ | | 65.31% | 34.69% |
| No. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | 34.0976 Sewer |
| 1 | W | | | | | | | | | | |
| 2 | Water Service Corp. Alloc: 403 | Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$3,793 | 252,364 | \$256,158 | 2,477 | 1.316 |
| 3 | 408 | Taxes Other than income | 1.48% | 98.52% | 100.00% | ERC | \$1,023 | 68,241 | \$69,264 | 668 | 355 |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | , | |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 5 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 7 | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00* | ERC | \$0 | | \$0 | | |
| 8 | 427 | Interest Expense | 1.48% | 98.52% | 100.00* | ERC | (\$34) | (2,264) | (\$2,298) | (22) | (12) |
| • | 601/603/701/703 | Salaries | 1.82% | 98.18* | 100.00** | ERC | \$6,138 | 331,634 | \$337,772 | 4,009 | 2,129 |
| 9 | 604/704 | Employee Benefits | 1.48% | 98.52% | 100.00** | ERC | \$4,293 | 286,344 | \$290,638 | 2,804 | 1,489 |
| l 2 | 620/720 631/731 | Materials and Supplies Contractual Services - Engineering | 1.47% | 98.53°a 0.00°a | 0.00% | ERC ERC | \$974 | 65,273 | \$66,248 | 636 | 338 |
| i | 632/732 | Contractual Services - Engineering Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | 50 | | \$0 | | |
| | 632/733 | Contractual Services - Accounting | 1.48% | 98.52°e | 100.00% | ERC | \$338 | 22,538 440 | \$22,876 | 221 | 117 |
| | 636/736 | Contractual Services - Other | 1.55% | 98.45% | 100.00% | ERC | \$7 \$2,848 | 181,425 | \$446 \$184,273 | 1,860 | 2 988 |
| | 641/741 | Rental of Building/Real Property | 1.48% | 98.52** | 100.00% | ERC | \$37 | 2,463 | \$2,500 | 1,880 | 13 |
| | 650/750 | Transportation Expenses | 1.48% | 98.52% | 100.00% | ERC | 359 | 570 | \$578 | 6 | 3 |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$2,403 | 160,248 | \$162,651 | 1,569 | 833 |
| , | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | 100,240 | \$0 | 1,369 | |
|) | 670/770 | Bad Debt Expense | 1.48% | 98.52% | 100.00% | ERC | \$16 | 1.065 | \$1,081 | 10 | 6 |
| ı | 675/775 | Miscellaneous Expenses | 1.55% | 98.45% | 100.00°s | ERC | \$2,572 | 163,738 | \$166,309 | 1.680 | 892 |
| 2 | | • | | | | | \$24,416 | \$1,534,079 | \$1,558,495 | 15,946 | 8.469 |
| 3 | | | | | | | | | | | |
| ı | Water Service Corp. Alloca | ned RVP Expense | | | | | | | | | |
| , | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.55% | 97.45% | 100.00% | ERC | \$779 | 29,759 | \$30,538 | 508 | 270 |
| | 604/704 | Employee Benefits | 0.00% | 0.000 | 0.00% | ERC | \$0 | - | \$0 | | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| • | 650/750 | Transportation Expenses | 2.57% | 97.43% | 100.00% | ERC | Si | 45 | \$46 | 1 | 0 |
| | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | | <u>-</u> | \$0 | | |
| | | | | | | | S 780 | \$ 29.804 | \$ 30,584 | 509 | 270 |
| | Water Service Corp. Alloca | sted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.30% | 95.70% | 100.00% | ERC | \$435 | 9,678 | \$10,112 | 284 | 151 |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | | 131 |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | SO | | \$0 | | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 4.30% | 95.70% | 100.00% | ERC | \$516 | 11.484 | \$12,000 | 337 | 179 |
| | | | | | | | \$ 951 | \$ 21,162 | \$ 22,112 | 621 | 330 |
| | Water Service Corp. Alloca | sted State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 6.84% | 93.16% | 100.00% | ERC . | \$1.292 | \$17.581 | \$18,873 | 844 | 448 |
| | 408 | Taxes Other than Income | 6.47% | 93.53% | 100.00% | ERC | \$1,733 | \$25,053 | \$26,786 | 1,132 | 601 |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$20,780 | 1,132 | 001 |
| | 601/603/701/703 | Seleries | 6.49% | 93.51% | 100,00% | ERC | (\$10) | (\$147) | (\$157) | (7) | (4) |
| , | 604/704 · | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | SO SO | \$0 | 50 | | (*) |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | 50 | | |
| , | 620/720 | Materials and Supplies | 6.47% | 93.53% | 100.00% | ERC | \$23 | \$325 | \$348 | 15 | 8 |
|) | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | SO SO | \$0 | \$0 | - | - |
| | 636/736 | Contractual Services - Other | 6.47% | 93.53% | 100.00% | ERC | 354 | \$780 | \$834 | 35 | 19 |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | \$0 | - | - |
| | 650/750 | Transportation Expense | 6,47% | 93.53% | 100.00% | ERC | \$1,932 | \$27,925 | \$29,856 | 1,262 | 670 |
| | 666/766 | Regulatory Commission Exp - Arnor | 6.47% | 93.53% | 100.00% | ERC | \$69 | \$1,004 | \$1,074 | 45 | 24 |
| | 667/767 | Reg. Commission Exp Other | 6.47% | 93.53% | 100.00% | ERC | \$11 | \$164 | \$175 | 7 | 4 |
| | 675/775 | Miscellaneous Expenses | 6.47% | 93.53% | 100.00% | ERC | \$442 | \$6,393 | \$6,835 | 289 | 153 |
| 3 | | | | | | | S 5,546 | \$ 79,079 | \$84.624 | 3.622 | 1,924 |
| , | Water Service Corp. Alloca | ted III Expenses | | | | | | | | | |
| i | | KI MOKENEY | | | | | | | | | |
| 2 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | \$0 | \$0 | \$0 | | - |
| 3 | | • | | | | | s - | 3 | 50 | | |
| | | P. C. W. C. B. D. C. | | | | | | | | | |

Company: Utilises, Inc. of Florida; Seminole County
Docket No.:
Schedule Year Ended: December 31, 201
Interina [1] Final [s]
Historical [s] Projected [i

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

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8 | i) |
|----------|----------------------------|--|-------------------------------|---------------------|----------------------|------------------------------|-------------------------------|-----------------------|--------------------------|----------------|--------------|
| | | | | | | | | Historical Mon | th Ending March 31, 2011 | | |
| | | _ | | tion Percentages | | | | Amounts Allocated | | | |
| Line | G/L Acct. | | Utilities, Inc. of Florida | Other Companies/ | | Description of Allocation | Utilities, Inc. of Florida | Other | | 65.26% | 34,74% |
| No. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Companies/ Systems | Total | Water | Sewer |
| | Water Service Corp. Alloca | ited Expenses | | | | | | | - | | |
| 2 | 403 | Depreciation Expense | 1.49% | 98.51% | 100.00% | ERC | \$3,759 | 249.002 | \$252,762 | 2,453 | 1,30 |
| 3 | 408 | Taxes Other than Income | 1.48% | 98.52% | 100.00% | ERC | \$1,286 | 85,371 | \$86,656 | 839 | 4 |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 6 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | 50 | • | \$0 | - | |
| 7 | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | | |
| 8 | 427 601-603/701/703 | Interest Expense Saleries | 288 82% 1.88% | -188.82% 98.12% | 100.00% | ERC ERC | \$1,316 | (860) | \$456 | 859 | 45 |
| 10 | 604.704 | Employee Benefits | 1.88% | 98.52% | 100.00% | ERC | \$6,576 \$5,634 | 343,080 374,145 | \$349,655 \$379,780 | 4,291 3,677 | 2,28 1,93 |
| 11 | 620/720 | Materials and Supplies | 1.46% 1.50% | 98.50% | 100.00** | ERC | \$973 | 64,081 | \$65,054 | 635 | 33 |
| 12 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00** | ERC | \$0 | 04,081 | 360,034 \$0 | 833 | 33 |
| 13 | 632/732 | Contractual Services - Accounting | 1.48% | 98,52% | 100.00% | ERC | \$436 | 28.941 | \$29,376 | 284 | 15 |
| 14 | 633/733 | Contractual Services - Lega | 1.48% | 98.52% | 100.00% | ERC | \$9 | 623 | \$633 | 6 | |
| 15 | 636/736 | Contractual Services - Other | 1.53** | 98.47% | 100.00% | ERC | \$2,795 | 179,534 | \$182,329 | 1.824 | 97 |
| 16 | 641/741 | Rental of Building/Real Property | 1.48% | 98.52% | 100.00% | ERC | \$74 | 4,926 | \$5,000 | 48 | 2 |
| 17 | 650/750 | Transportation Expenses | 1.46% | 98.54% | 100.00° | ERC | \$2 | 139 | \$142 | ĩ | _ |
| 18 | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$2,935 | 194,919 | \$197,854 | 1,916 | 1.02 |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 20 | 670/770 | Bad Debt Expense | 1.48% | 98.52% | 100.00% | ÉRC | \$30 | 1,963 | \$1,993 | 19 | 1 |
| 21 | 675/775 | Miscellaneous Expenses | 1.64° b | 98.36% | 100.00% | ERC | \$2.978 | 178,644 | S181.622 | 1,944 | 1.03 |
| 22 | | | | | | | \$28,803 | \$1,704,507 | \$1,733,310 | 18,797 | 10.00 |
| 23 | | | | | | | | | | | |
| 24 | Water Service Corp. Alloca | ted RVP Expense; | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 2.56% | 97.44% | 100.00% | ERC | \$782 | 29,756 | \$30,538 | 510 | 27. |
| 27 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | SO | - | |
| 28 29 | 620/720 650/750 | Materials and Supplies Transportation Expenses | 0.00% 2.56% | 0.00% 97.44% | 0.00° • 100.00° • | ERC ERC | 02 | | \$0 | | |
| 30 | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | \$21 \$0 | 795 | \$816 \$0 | 14 | 7 |
| 31 | 0/3///3 | o acentricous Expenses | 0.00% | 0.0016 | 0.00 | ERC | \$ 803 | \$ 30,551 | S 31,354 | 524 | 279 |
| 32 | Water Service Corp. Alloca | ted Regional Expenses | | | | | | 30,551 | 31,554 | | |
| 33 34 | 601/603/701/703 | Saluries | 4.32% | 95.68% | 100.00% | ERC | \$437 | | | 285 | |
| 35 | 604/704 | Employee Benefits | 0.00% | 93.68% | 0.00% | ERC | 3437 \$0 | 9,676 | \$10,112 | 285 | 15 |
| 36 | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 \$0 | • | 20 20 | • | |
| 37 | 620/720 | Materials and Supplies | 4.21% | 95.79*• | 100.00% | ERC | \$1 | 22 | \$23 | ; | |
| 38 | 650/750 | Transportation Expense | 4.28% | 95.72% | 100.00% | ERC | \$0 | 7 | \$7 | ò | |
| 39 | 675/775 | Miscellaneous Expenses | 4.32% | 95.68% | 100.00% | ERC | (\$333) | (7,368) | (\$7,700) | (217) | (116 |
| 40 | | | | | | | \$ 105 | \$ 2,337 | 5 2,443 | 69 | 37 |
| 41 | Water Service Corp. Alloca | ted State Expenses | | | | | | | | | |
| 42 43 | 403 | Depreciation Expenses | 6.98% | 93.02% | 100.00% | ERC | \$1,430 | \$19,064 | \$20,494 | 933 | 49 |
| 44 | 408 | Taxes Other than Income | 6.50% | 93.50% | 100.00% | ERC | \$1,450 | \$22,372 | \$23,927 | 1.015 | 49 54 |
| 45 | 414 | Taxes Other than Income | 6,50% | 93.50% | 100.00% | ERC | (\$286) | (\$4,122) | (\$4,408) | (187) | (95 |
| 46 | 601/603/701/703 | Salaries | 6.50% | 93.50% | 100.00% | ERC | (\$73) | (\$1.049) | (\$1,122) | (48) | (2. |
| 47 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | (31,122) | (.0) | (2. |
| 48 | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | 50 | | |
| 49 | 620/720 | Materials and Supplies | 6.50% | 93.50% | 100.00% | ERC | \$40 | 5574 | \$614 | 26 | 1- |
| 50 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | 50 | | • |
| 51 | 633/733 | Contractual Services - Lega. | 6.50% | 93.50% | 100.00% | ERC | \$31 | \$442 | \$473 | 20 | 1 |
| 52 | 636/736 | Contractual Services - Other | 6.50% | 93.50% | 100.00% | ERC | \$7 | 5108 | \$115 | 5 | |
| 53 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | 50 | 50 | 20 | | |
| 54 | 650/750 | Transportation Expense | 6.50% | 93.50% | 100.00% | ERC | \$2,128 | \$30,626 | \$32,754 | 1,389 | 739 |
| 55 | 666/766 | Regulatory Commission Exp - Amor | 6.50% | 93.50% | 100.00% | ERC | \$70 | \$1,004 | \$1,074 | 46 | 2 |
| 56 | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 57 58 | 675/775 | Miscellanoous Expenses | 6.50% | 93.50% | 100.00% | ERC | \$ 5.430 | \$7,600 \$ 76,619 | 58,129 582,049 | 345 | 1,880 |
| 59 | | | | | | | 2.50 | 3 .0.017 | 302.049 | 3,343 | 1.000 |
| 60 61 | Water Service Corp. Alloca | ted UI Expenses | | | | | | | | | |
| | 427 | Interest Expense | 2.64% | 97.36% | 100.00% | Unallocated Rate Base | \$86,558 | \$3,196,209 | \$3,282,767 | 56,488 | 30,070 |
| 62 | | | | | | | | | | | |

Florida Public Service Commission

Preparer: Erin Aquilinc

Compuny:
Docker No.:
Schedule Year Ended: December 31, 201:
Instruit [] Final [x]
Historical [x] Projected []

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----------|----------------------------------|---|----------------------------|--------------------------|------------------|------------------------------|--------------------|--------------------|---------------------------|----------------------------|----------------|
| | | | | | | | | | nth Ending April 30, 2011 | | |
| | Q/L | _ | Allocat Utilities, Inc. | ion Percentages Other | | | Utilities Inc. | Amounts Allocated | | | |
| Line | Acct. | | of Florida | Companies/ | | Description of Allocation | of Florida | Companies/ | | 65.29% | 34.71% |
| No. | No. | Description | Seminole County | Systems | Tota! | Method | Seminole County | Systems | Total | Water | Sewer |
| | | | | - | | | | | | | |
| 1 2 | Water Service Corp. Alloc 403 | Depreciation Expense | 1.49% | 98.51% | 100.00% | ERC | \$3,801 | 252.149 | \$255,950 | 2.482 | 1,319 |
| 3 | 408 | Taxes Other than Income | 1.48% | 98.52% | 100.00% | ERC | \$1,053 | 70,040 | \$71,093 | 688 | 366 |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00** | 0.00% | ERC | \$0 | | \$0 | | |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 6 | 419 | Interest and Dividend Income | 0.66% | 99.34% | 100.00% | ERC | (\$0) | (3) | (\$3) | (0) | (0) |
| 7 | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | - | |
| 8 | 427 | Interest Expense Salaries | 1.48** | 98.52% 98.16% | 100.00% | ERC ERC | (\$26) | (1,734) | (\$1,760) | (17) | (9) |
| 10 | 601/603/701/703 604/704 | Employee Benefits | 1.84% 1.48% | 98.52% | 100.00% | ERC | \$7.652 \$3.728 | 407,460 247,955 | \$415,112 \$251,684 | 4,9 96 2,434 | 2,656 1,294 |
| 11 | 620/720 | Materials and Supplies | 1.48** | 98.52% | 100.00% | ERC | \$1,126 | 74,760 | \$75.886 | 735 | 391 |
| 12 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00** | ERC | \$0 | 74,700 | 3/3,666 SQ | /33 | 391 |
| 13 | 632/732 | Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | \$435 | 28,941 | \$29,376 | 284 | 151 |
| 14 | 633/733 | Contractual Services - Lega | 1.48% | 98.52% | 100.00% | ERC | \$152 | 10.114 | \$10,267 | 99 | 53 |
| 15 | 636/736 | Contractual Services - Other | 1.50% | 98.50% | 100.00** | ERC | \$2,510 | 164,400 | \$166,909 | 1.639 | 871 |
| 16 | 641/741 | Rental of Building/Real Property | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 17 | 650/750 | Transportation Expenses | 1.47% | 98.53% | 100.00% | ERC | \$3 | 227 | \$231 | 2 | 1 |
| 18 | 659/759 | Other Insurance | L.48% | 98.52% | 100.00% | ERC | \$2,709 | 180,180 | \$182,889 | 1,769 | 940 |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 20 | | |
| 20 | 670/770 | Bad Debt Expense | 1.48% | 98.52% | 100.00% | ERC | \$49 | 3,266 | \$3,315 | 32 | 17 |
| 21 | 675/775 | Miscellaneous Expenses | 1.51% | 98.49* | 100.00% | ERC | \$1,890 | 122,962 | \$124,852 | 1,234 | 656 |
| 22 | | | | | | | \$25.083 | \$1,560,717 | \$1,585,800 | 16,377 | 8,706 |
| 23 | | | | | | | | | | | |
| 24 25 | Water Service Corp. Alloc | oked KVP Expense | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 2.56% | 97.44% | 100.00% | ERC | \$834 | 31,789 | \$32,623 | 544 | 289 |
| 27 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$60 | 31,789 | 302,623 | 344 | 289 |
| 28 | 620/720 | Materials and Supplies | 0.00** | 0.00% | 0.00*4 | ERC | \$0 \$0 | | 50 | | • |
| 29 | 650/750 | Transportation Expenses | 2.55% | 97.45% | 100.00% | ERC | \$9 | 327 | \$336 | 6 | 3 |
| 30 | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | 50 | • | 50 | | |
| 31 | | | | | | | \$ 842 | S 32.117 | \$ 32,939 | 550 | 292 |
| 32 | Water Service Corp. Alloc | ated Regional Expenses | | | | | | | | | |
| 33 | | | | | | | | | | | |
| 34 | 601/603/701/703 | Salaries | 4.32% | 95.68% | 100.00% | ERC | \$450 | 9,966 | \$10,416 | 294 | 156 |
| 35 36 | 604/704 618/718 | Employee Benefib Chemicals | 4.33% | 95.67% 0.00% | 0.00% | ERC ERC | \$8 \$0 | 183 | 1912 02 | 5 | 3 |
| 37 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | 30 30 | • | 50 50 | • | • |
| 38 | 630/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | 30 S0 | | \$0 \$0 | : | • |
| 39 | 675/775 | Miscellancous Expenses | 4.32% | 95.68% | 100.00% | ERC | (\$315) | (6,985) | (\$7,300) | (206) | (109) |
| 40 | ******* | - Andrews Capensor | 1.52.1 | 33.00.0 | 200,00 | 200 | \$ 143 | \$ 3,164 | \$ 3,307 | 93 | 50 |
| 41 | Water Service Corp. Alloc | nted State Expenses | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | 403 | Depreciation Expenses | 6.87% | 93.13% | 100.00% | ERC | \$1,299 | \$17,610 | \$18,908 | 848 | 451 |
| 44 | 408 | Taxes Other than Income | 6.49% | 93.51% | 100.00** | ERC | \$1,235 | \$17,783 | \$19,018 | 806 | 428 |
| 45 | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | 20 | \$0 | \$0 | - | • |
| 46 | 601/603/701/703 | Salaries | 6.49% | 93.51% | 100.00% | ERC | \$36 | \$525 | \$561 | 24 | 13 |
| 47 | 604/704 | Employee Benefits | 6.49% | 93.51% | 100.00% 0.00% | ERC | \$8 | \$117 | \$125 | 5 | 3 |
| 48 | 615/715 620/720 | Purchased Power | 0.00% | 0.00% | 100.00% | ERC ERC | \$0 | SO | \$0 | .: | : |
| 49 50 | 631/731 | Materials and Supplies Contractual Services - Engineerins | 6.49% | 93.51% | 0.00% | ERC | \$25 \$0 | . \$357 . \$0 | \$382 \$0 | 16 | 9 |
| 51 | 633/733 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | 50 \$0 | \$0 \$0 | 50 \$0 | • | • |
| 52 | 636/736 | Contractual Services - Lega. | 0.00% | 0.00% | 0.00% | ERC | 50 50 | S0 | 50 50 | • | • |
| 53 | 642/742 | Rental of Equipment | 6.49% | 93.51% | 100,00% | ERC | \$31 | \$444 | \$475 | 20 | 11 |
| 54 | 650/750 | Transportation Expense | 6.49% | 93.51% | 100.00% | ERC | \$2,514 | \$36,212 | \$38,726 | 1.641 | 873 |
| 55 | 666/766 | Regulatory Commission Exp - Amor | 6.49% | 93.51% | 100.00% | ERC | \$70 | \$1,004 | \$1,074 | 46 | 24 |
| 56 | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | \$0 | - | -: |
| 57 | 675/775 | Miscellaneous Expenses | 6.49% | 93.51% | 100.00% | ERC | S846 | \$12,190 | \$13,037 | 553 | 294 |
| 58 | | | | | | | \$ 6,063 | \$ 86.242 | \$92,306 | 3.959 | 2,104 |
| 59 | | | | | | | | | | | |
| 60 | Water Service Corp. Alloca | ated UI Expenses | | | | | | | | | |
| 61 | 407 | | | | | | | | | | |
| 62 63 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | - 50 | | | | <u>-</u> |
| 64 | Note: Same of the second | listed above will not tie directly to the general ledger | . h | | | | - | | \$0 | | |
| | | | | | | | | | | | |

Company: Utilities, Inc. of Florids: Seminole County Docket No.: Schedule Year Ended: December 31, 201: Interim [] Final [s] Historical [s] Projected []

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

(1) (2) (3)

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |) |
|-----|-----------------------------------|--|-----------------|---------------------------|----------|-----------------------|-----------------|-------------------|--------------------------|--------|-------|
| | | | | | | | | | onth Ending May 31, 2011 | | |
| | G/L | - | Utilities, Inc. | tion Percentages Other | | Description | Utilities, Inc. | Amounts Allocated | <u> </u> | | |
| ine | Acet. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 65.32% | 34.68 |
| lo. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | Sewi |
| | Water Service Corp. Alloc | ated Fanenses | | | | | | | | | |
| | 403 | Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$3.798 | 252,486 | \$256,284 | 2,481 | |
| | 408 | Taxes Other than Income | 1.48% | 98.52% | 100.00% | ERC | \$819 | 54,559 | \$55,378 | 535 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | 02 | | \$0 | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | _ | \$0 | | |
| | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | so | • | so | • | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | , So | - | 50 | • | |
| | 427 | Interest Expense | 1.48% | 98.52% | 100.00% | ERC | (\$24) | (1,571) | (\$1,594) | | |
| | 601 603/701/703 | Salaries | 1.88% | 98.12% | 100.00% | ERC | \$6,445 | | | (15) | |
| | 604/704 | Employee Benefits | 1.48% | 98,52% | 100.00% | ERC | | 336,290 | \$342,735 | 4,210 | |
| | | | | | | | \$5.055 | 336,857 | \$341,912 | 3,302 | |
| | 620/720 | Materials and Supplies | 1.49% | 98.51% | 100.00** | ERC | \$1,123 | 74,334 | \$75,457 | 734 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0,00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 632/732 | Contractual Services - Accounting | 1.51% | 98.49% | 100.00% | ERC | (\$1) | (51) | (\$52) | (1) | |
| | 633/733 | Contractual Services - Lega | 1.48% | 98.52% | 100.00** | ERC | \$77 | 5,159 | \$5,237 | 51 | |
| | 636/736 | Contractual Services - Other | 1.58% | 98.42% | 100.00% | ERC | \$3,076 | 191,130 | \$194,206 | 2,009 | |
| | 641/741 | Rental of Building/Real Property | 1.48% | 98.52% | 100.00% | ERC | \$74 | 4,926 | \$5,000 | 48 | |
| | 650/750 | Transportation Expenses | 1.46% | 98.54% | 100.00% | ERC | \$2 | 111 | \$113 | 70 | |
| | 659/759 | Other Insurance | 1.48% | 98,52% | 100.00% | ERC | \$3,127 | 208,351 | \$211,478 | 2.042 | |
| | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | | 208,331 | | 2,042 | |
| | 670/770 | | | | | | \$0 | : | \$0 | | |
| | | Bad Debt Expense | 1.48% | 98.52% | 100.00% | ERC | \$31 | 2,076 | \$2,108 | 20 | |
| | 675/T75 | Miscellaneous Expenses | 1.55% | 98.45% | 100.00% | ERC | \$2,374 | 150.668 | \$153,042 | 1,551 | |
| | | | | | | | \$25,976 | \$1,615,327 | \$1.641,303 | 16,968 | |
| | Water Service Corp. Alloca | ded DVD Commen | | | | | | | | | |
| | James States College College | W K 17 E W 194 | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2,55% | 97.45% | 100.00% | ERC | \$743 | 28,379 | \$29,122 | | |
| | 604/704 | Employee Benefits | 2,55% | 97.45% | 100.00% | ERC | \$145 \$10 | | | 485 | |
| | 620/720 | Materials and Supplies | 0.00% | | | ERC | | 385 | \$395 | 7 | |
| | 650/750 | | | 0.00% | 0.00% | | \$0 | | \$0 | - | |
| | | Transportation Expenses | 2.55% | 97.45% | 100.00% | ERC | \$3 | 102 | \$104 | 2 | |
| | 675/775 | Miscellaneous Expenses | 2.55% | 97.45% | 100.00% | ERC | \$32 | 1.218 | \$1,250 | 21 | |
| | | | | | | | S 788 | \$ 30,084 | \$ 30.872 | 514 | _ |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | | | | | | | | | |
| | | | 4.31% | 95.69% | 100.00% | ERC | S449 | 9,967 | \$10,416 | 293 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | 20 | | 50 | - | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 675/775 | Miscellaneous Expenses | 4.31% | 95.69% | 100,00% | ERC | (\$947) | (21.034) | (\$21,981) | (619) | |
| | | • | | | | | \$ (498) | 5 (11,067) | S (11,565) | (325) | |
| | Water Service Corp. Alloca | ted State Expenses | | | | | | 77.1.01.7 | (11,505) | (025) | _ |
| | | | | | | | | | | | |
| | 403 | Depreciation Expenses | 6.76% | 93.24% | 100.00% | ERC | \$1,716 | \$23,660 | \$25,375 | 1,121 | |
| | 408 | Taxes Other than Income | 6.48% | 93.52% | 100.00% | ERC | \$1,272 | \$18,352 | \$19,624 | 831 | |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | so | | |
| | 604/704 | Employee Benefits | 6.48* | 93,52% | 100.00% | ERC | . 534 | \$494 | \$529 | 22 | |
| | 615/715 | Purchased Power | 0.00°h | 0.00% | 0.00% | ERC | \$60 | 50 | \$0 | 22 | |
| | 620/720 | Materials and Supplies | 6.66% | 93,34% | 100.00% | ERC | 30 \$69 | 30 \$965 | | | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | | | \$1,034 | 45 | |
| | 633/733 | | | | | | \$0 | \$0 | \$0 | • | |
| | | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| | 636/736 | Contractual Services - Other | 6.48% | 93.52% | 100.00% | ERC | \$15 | \$215 | \$230 | 10 | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| | 650/750 | Transportation Expense | 6.48% | 93.52% | 100.00% | ERC | \$3,017 | \$43,529 | \$46,546 | 1,971 | |
| | 666/766 | Regulatory Commission Exp - Amor | 6.48% | 93.52% | 100.00% | ERC | \$70 | \$1,004 | \$1.074 | 45 | |
| | 667/767 | Reg. Commission Exp Other | 6.48% | 93.52% | 100.00% | ERC | \$18 | \$265 | \$284 | 12 | |
| | 675/775 | Miscellaneous Expenses | 6.48% | 93.52% | 100.00% | ERC | \$676 | \$9,757 | \$10.433 | | |
| | 0.3/1/3 | | U.7074 | 73.34:0 | 100.00:4 | Lite | \$ 6,887 | \$ 98,242 | \$10.433 | 442 | |
| | | | | | | | 0,007 | - 79.474 | \$100,120 | 4,477 | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ted UL Expense | | | | | | | | | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | so | \$0 | <u>\$0</u> | | |

Company: Utilities, Inc. of Florids: Seminole County Docket No.: Schedule Year Ended: December 31, 201 Interim [] Final [x] Historical [x] Projected []

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 sew

Schedule B-12 Page 6 of 13 Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | <i>a</i> - | (8) | , |
|--|-----------------------------------|---|-------------------------------|-----------------------|----------|---------------------------|-------------------------------|-----------------------|---------------------------|--------------|----------------|
| | | | | | | | | Historical Mo | onth Ending June 30, 2011 | | |
| | | _ | | tion Percentages | | | | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| Line No. | Acct. No. | Description | of Florida Seminole Counts | Companies/ Systems | Total | of Allocation Method | of Florida Seminole Counts | Companies/ Systems | *** | 65.32% | 34.68% |
| NO. | NO. | Description | Semmore County | Systems | Iodi | Method | Seminole County | Systems | Total | Water | Sewer |
| 1 | Water Service Corp. Alloc: 403 | ated Expenses Depreciation Expense | 1.48% | 98.52** | 100.00% | ERC | \$3,791 | 252,194 | \$255,985 | 2,477 | |
| 3 | 408 | Taxes Other than Income | 1.48** | 98.52% | 100.00% | ERC | \$842 | 252,194 56,161 | \$233,983 \$57,004 | 550 | 1,31 25 |
| , | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | \$0 | 30,101 | \$37,004 \$0 | 330 | 2 |
| 7 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | 50 50 | : | 50 50 | • | |
| š | 419 | Interest and Dividend Incom | 0.00** | 100.00% | 100.00% | ERC | \$0 | (1) | (\$I) | | |
| 7 | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | \$0 | *** | \$0 | | |
| 8 | 427 | Interest Expense | -44.55% | 144,55% | 100.00** | ERC | \$1,250 | (4,057) | (\$2,807) | 817 | 4 |
| , | 601.603/701/703 | Salaries | 1,87% | 98.13% | • 00.001 | ERC | \$6,647 | 349,259 | \$355,906 | 4,342 | 2,3 |
| 0 | 604/704 | Employee Benefits | 1.48% | 98.52% | 100.00% | ERC | \$4,950 | 330,113 | \$335,063 | 3,234 | 1,7 |
| 1 | 620/720 | Materials and Supplies | 1.48% | 98.52% | 100.00% | ERC | \$893 | 59,323 | \$60,216 | 583 | 3 |
| 2 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 3 | 632/732 | Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | \$490 | 32,686 | \$33,176 | 320 | ı |
| 4 | 633/733 | Contractual Services - Lega. | l.48% | 98.52** | 100.00% | ERC | \$62 | 4,103 | \$4,165 | 40 | |
| 5 | 636/736 | Contractual Services - Other | 1.58% | 98.42% | 100.00% | ERC | \$2,163 | 134,423 | \$136,585 | 1,413 | 7. |
| 6 | 641/741 | Rental of Building/Real Property | L48% | 98.52% | 100.00% | ERC | \$37 | 2,463 | \$2,500 | 24 | |
| 7 | 650/750 | Transportation Expenses | 1.43% | 98.57% | 100.00% | ERC | SI | 56 | \$56 | 1 | |
| 18 | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$2.845 | 189,736 | \$192,581 | 1,859 | 9 |
| 9 | 667/767 | Regulatory Commission Expenses - Other | 1.48% | 98.52% | 100.00*• | ERC | \$8 | 562 | \$571 | 6 | |
| :0 | 670/770 | Bad Debt Expense | 1.48** | 98.52% | 100.00% | ERC | \$54 | 3,578 | \$3,632 | 35 | |
| Ħ | 675/775 | Miscellaneous Expenses | 1.48*• | 98.52** | 100.00% | ERC | \$2,543 | 169,495 | \$172,038 | 1,661 | 8 |
| 22 | | | | | | | \$26,577 | \$1,580,093 | \$1.606,670 | 17,360 | 9.2 |
| 3 | | | | | | | | | | | |
| 4 | Water Service Corp. Allogs | ated RVP Expense: | | | | | | | | | |
| 15 | | | | | | | | | | | |
| 6 | 601/603/701/703 | Salaries | 2.55% | 97.45% | 100.00% | ERC | \$683 | 26,108 | \$26,791 | 446 | 2 |
| 7 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | | |
| 8 | 620/720 | Materials and Supplies | 0.00** | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 9 | 650/750 | Transportation Expenses | 2.57% | 97.43% | 100.00% | ERC | \$1 | 54 | \$55 | 1 | |
| 0 | 675/775 | Miscellaneous Expenses | 2.55** | 97.45% | 100.00% | ERC | \$27 | 1,016 | \$1.043 | 17 | |
| ı | | | | | | | \$ 711 | \$ 27.178 | \$ 27.889 | 464 | 2- |
| 3 | Water Service Corp. Alloca | sted Regional Expenses | | | | | | | | | |
| 4 | 601/603/701/703 | Salaries | 4.31% | 95.69% | 100.00% | ERC | \$449 | 9,967 | \$10.416 | 293 | 12 |
| 5 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | • |
| 6 | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 7 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 8 | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 9 | 675/775 | Miscellaneous Expenses | 0.00% | 0.00% | 0.00% | ERC | · \$0 | | \$0 | | |
| • | | · · | | | | | \$ 449 | \$ 9,967 | \$ 10,416 | 293 | 1 |
| 1 | Water Service Corp. Alloca | ned State Expenses | | | | | | | | | |
| 3 | 403 | Depreciation Expenses | 6.76% | 93.24% | 100,00% | ERC | \$1,724 | \$23,793 | \$25,517 | 1,126 | 55 |
| 4 | 408 | Taxes Other than Income | 6.48% | 93.52% | 100.00% | ERC | \$1,287 | \$18,576 | \$19,863 | 841 | 4 |
| 5 | 414 | Taxes Other than Income | 6.48% | 93.52% | 100.00% | ERC | (\$13) | (\$183) | (\$196) | (8) | • |
| 6 | 601/603/701/703 | Salaries | 6.47% | 93.53% | 100.00% | ERC | (\$10) | (\$142) | (\$152) | (6) | |
| 7 | 604/704 | Employee Benefits | 6.45% | 93.55% | 100.00% | ERC | (310) | \$54 | (3132) \$58 | 2 | |
| 8 | 615/715 | Purchased Power | 8.20% | 91.80% | 100.00** | ERC | \$42 | \$475 | \$517 | 28 | |
| 9 | 620/720 | Materials and Supplies | 6.39% | 93.61% | 100.00% | ERC | (\$91) | (\$1,329) | (\$1,419) | (59) | c |
| 0 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | SO SO | \$0 | (31,417) | (29) | (- |
| i | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | SO SO | 50 | 30 \$0 | | |
| ì | 636/736 | Contractual Services - Other | 6.48% | 93,52% | 100.00% | ERC | \$7 | \$108 | \$115 | 5 | |
| ; | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | so | \$0 | \$113 | , | |
| | 650/750 | Transportation Expense | 6.48% | 93.52% | 100.00% | ERC | \$2.513 | \$36,277 | \$38,790 | 1,642 | 8 |
| | | Regulatory Commission Exp - Amor | 6,48% | 93.52% | 100.00% | ERC | \$2,513 \$70 | \$1,004 | \$38,790 \$1,074 | 45 | • |
| 4 | 666/766 | | 6.48% | 93.52% | 100.00% | ERC | SIII | \$1,603 | \$1,074 \$1,714 | 73 | |
| 4 | 666/766 667/767 | Reg Commission Fro . Other | | | | | | \$12,661 | | | |
| 4 5 6 | 667/767 | Reg. Commission Exp Other | | 93 5764 | 100.00% | | | | | | |
| 4 5 6 7 | | Reg. Commission Exp Other Miscellaneous Expenses | 6.48% | 93.52% | 100.00% | ERC | \$877 \$ 6,523 | \$ 92,897 | \$13.538 \$99.420 | 573 4.261 | |
| 14 15 16 17 18 | 667/767 675/775 | Miscellaneous Expenses | | 93.52% | 100.00% | ERC | | | | | |
| 14 15 16 17 18 19 | 667/767 | Miscellaneous Expenses | | 93.52% | 100.00% | ERC | | | | | |
| 554 555 56 57 58 59 60 61 62 63 | 667/767 675/775 | Miscellaneous Expenses | | 93.52% 97.40% | 100.00% | ERC Unallocated Rate Base | | | | | 28.62 28.62 |

Florida Bublio Sancios Commission

Allocation of Expense

Company: Utilities, Inc. of Florida; Seminole County Docket No.: Schedule Year Ended: December 31, 201! Interim [] Final [x] Historical [x] Projected []

Schedule B-12 Page 7 of 13 Preparer: Erin Aquilinc

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.

| | a, goa ancam, moran | monated was a presence description: 1707ide a descrip | non or an ayacana outer un | | | | | | | Allocation | ercennage |
|------|----------------------------------|--|----------------------------|--------------------------|----------|------------------------------|-----------------|---------------------|--------------------------|------------|-----------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |) |
| | | | | | | | | Historical Mor | nth Ending July 31, 2011 | | |
| | G/L | _ | Alloca Utilities, Inc. | ion Percentages Other | | - B | Utilities, Inc. | Amounts Allocated | | | |
| Line | Acet. | | of Florida | Companies/ | | Description of Allocation | of Florida | Other Companies/ | | 65.33% | 34.67% |
| No. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | Sewer |
| _ | | | | | | | | | | | |
| 1 | Water Service Corp. Alloc 403 | ated Expenses: Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$3,812 | 253,559 | \$257,371 | 2,491 | 1.32 |
| 3 | 408 | Taxes Other than Income | 1,48% | 98.52% | 100.00% | ERC | \$833 | \$5,556 | \$256,389 | 544 | 28 |
| i | 410.1 | Def Income Taxes - Federal | 0.00** | 0.00% | 0.00** | ERC | 50 | | 50 | | • |
| , | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | 50 | | \$0 | | |
| 5 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| , | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00% | 0.00% | ERC | 20 | | \$0 | | |
| | 427 | Interest Expense | 1.48% | 98.52% | 100.00°a | ERC | (\$47) | (3,126) | (\$3,172) | (31) | 0 |
| | 601/603/701/703 | Salaries | 1.84° • | 98.16% | 100.00% | ERC | \$6.597 | 351,181 | \$357,778 | 4,310 | 2,2 |
| 0 | 604/704 | Employee Benefits | 1.49% | 98.51% | 100.00% | ERC | \$3,447 | 360,770 | \$366,216 | 3,558 | 1,8 |
| ı | 620/720 | Materials and Supplies | 1.49% | 98.51** | • 00.001 | ERC | \$1,271 | 84,058 | \$85,329 | 830 | 4 |
| 2 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | 50 | | \$0 | | |
| 3 | 632/732 | Contractual Services - Accounting | 1,48% | 98.52% | 100.00% | ÉRC | \$434 | 28,942 | \$29,376 | 284 | 1: |
| ٠ | 633/733 | Contractual Services - Legal | 1.48% | 98.52% | 100.00% | ERC | \$96 | 6,389 | \$6,485 | 63 | |
| 5 | 636/736 | Contractual Services - Other | 1.49% | 98.51% | 100.00% | ERC ERC | \$2,988 \$37 | 198,074 | \$201,062 | 1,952 | 1,0 |
| 6 | 641/741 650/750 | Rental of Building/Real Property Transportation Expenses | 1.48% 1.46% | 98.52% 98.54% | 100.00% | ERC ERC | \$37 \$2 | 2,463 167 | \$2,500 \$169 | 24 | 1 |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00** | ERC | \$2,739 | 182,614 | \$185,353 | 1,789 | 94 |
| , | 667/767 | Regulatory Commission Expenses - Other | 1.47% | 98.53% | 100.00% | ERC | 32,/39 S2 | 109 | \$111 | 1,/89 | , |
| , | 670/770 | Bad Debt Expense | 1,48°5 | 98.52% | 100.00% | ERC | \$11 | 763 | \$774 | , | |
| í | 675/775 | Miscellaneous Expenses | 1.57% | 98.43% | 100.00% | ERC | \$1.014 | 63.587 | \$64,601 | 663 | 3 |
| 2 | 0.35 | Miretainton Espaine | | 74.0.0 | | DIV. | \$25,236 | \$1,585,107 | \$1,610,343 | 16.487 | 8.74 |
| 3 | | | | | | | | | | 151,101 | |
| 4 | Water Service Corp. Alloc | ated RVP Expenses | | | | | | | | | |
| j | 113411-111-1 | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.55% | 97,45% | 100.00** | ERC | \$683 | 26,108 | \$26.791 | 446 | 2 |
| , | 604/704 | Employee Benefits | 2.55% | 97.45% | 100.00% | ERC | \$257 | 9,845 | \$10,102 | 168 | |
| , | 620/720 | Materials and Supplies | 2.54% | 97.46% | 100.00% | ERC | 25 | 197 | \$202 | 3 | |
| • | 650/750 | Transportation Expenses | 2.54% | 97.46% | 100.00% | ERC | Sì | 51 | \$52 | 1 | |
|) | 675/775 | Miscellaneous Expenses | 2.55% | 97.45% | 100.000 | ERC | 522 | 848 | \$870 | 14 | |
| | | | | | | | \$ 969 | \$ 37,049 | \$ 38,017 | 633 | 32 |
| 2 | Water Service Corp. Alloc | ated Regional Expenses | | | | | - | | | | |
| | 601/603/701/703 | Salaries | 4.31% | 95.69% | 100.00% | ERC | \$449 | 9.967 | \$10.416 | 293 | 1: |
| • | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 3449 30 | 9,967 | \$10,416 \$0 | 293 | 1: |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | 50 50 | • | 30 30 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | so so | | SO | | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | so so | : | \$0 \$0 | | |
| , | 675/775 | Miscellaneous Expenses | 431% | 95.69% | 100.00% | ERC | \$215 | 4.785 | \$5,000 | 141 | 7 |
| , | | | | | | | \$ 664 | \$ 14,752 | \$ 15,416 | 434 | 23 |
| | Water Service Corp. Alloca | sted State Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| 1 | 403 | Depreciation Expenses | 6.70% | 93.30% | 100.00% | ERC | \$2,236 | \$31,142 | \$33,379 | 1,461 | 7 |
| ŀ | 408 | Taxes Other than Income | 6.49% | 93.51% | 100.00* | ERC | \$1,258 | \$18,130 | \$19,387 | 822 | 43 |
| | 414 | Taxes Other than Income | 0.00% | 0.00% | 0.00% | ERC | 50 | 30 | 50 | | |
| | 601/603/701/703 | Salaries | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | \$0 | | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| : | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | 50 | | |
| | 620/720 | Materials and Supplies | 6.49% | 93.51% | 100.00% | ERC | \$34 | \$485 | \$519 | 22 | 1 |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | • | |
| | 633/733 | Contractual Services - Legal | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | 50 | - | |
| | 636/736 | Contractual Services - Other | 6.49% | 93.51% | 100.00% | ERC | 289 | \$1,286 | \$1,375 | 58 | : |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | 50 | 50 | \$0 | | _ |
| | 650/750 666/766 | Transportation Expense | 6.49% | 93.51% 93.51% | 100.00% | ERC | \$2,299 | \$33,150 | \$35,449 | 1,502 | 7 |
| | 666/766 667/767 | Regulatory Commission Exp - Amort | 6.49% 0.00% | 93.51% | 0.00% | ERC ERC | \$70 \$0 | \$1,004 \$0 | \$1,074 \$0 | 46 | 2 |
| , | 671/767 675/775 | Reg. Commission Exp Other Miscellaneous Expenses | 6.49% | 93.51% | 100.00% | ERC ERC | \$0 \$414 | \$5.972 | \$0 \$6,386 | 271 | 1- |
| | 9/3/7/3 | ouscenaneous expenses | 0.4778 | 93.3176 | 100.00% | SAC. | 5 6.400 | \$ 91,168 | \$6,386 \$97,569 | 4,181 | 2.2 |
| | | | | | | | - 6,400 | 71,100 | 371,309 | 4,101 | |
| | Water Service Corp. Alloca | ated UI Expenses | | | | | | | | | |
| • | | | | | | | | | | | |
| | | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | 20 | 50 | 30 | | |
| 2 | 427 | ntrant exhaus | 0,00.0 | 0.00 | 0.00 | Ottatiocalco faite Date | - | | \$0 | | |

Company: Utilities, Inc. of Florida; Seminole Count Doctat No.:
Schedule Year Ended: December 31, 201
Interin [| Final [r]
Historical [x] Projected []

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

Preparer: Erin Aquilino

Schedule B-12 Page 8 of 13

| | | | | | | | | | _ | | |
|----------|---|--|---|--|--|--|---|--|---|--|---|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | Ø | (8) | |
| | | | | | | | | | th Ending August 31, 20 | ! | |
| | | _ | | tion Percentages | | | 10:00: | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. of Florida | Other | | Description | Utilities, Inc. of Florida | Other | | 65.32% | 34,68% |
| ne o. | Acct. No. | Description | Seminole County | Companies/ Systems | Total | of Allocation Method | Seminole County | Companies/ Systems | Total | Water | Sewer |
| - | nw. | Description | aeminote County | dystems | IOLEI | MEURAL | Summilye County | dystems | 1000 | watty | Jewei |
| | Water Service Corp. Alloca | | | | | | | | | | |
| | 403 | Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$3,822 | 253,609 | \$257,431 | 2,497 | 1.2 |
| | 402 | Taxes Other than Income | 1.48% | 98.52% | 100.00* | ERC | \$847 | 56,375 | \$57,222 | 554 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00** | ERC | 02 | - | SO | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 419 | Interest and Dividend Incoms | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 420 | Allowance for Funds Used During Construction | 0.00% | 0.00* | 0.00% | ERC | \$0 | | \$0 | | |
| | 427 | Interest Expense | 1.48% | 98.52% | 100.00% | ERC | (\$60) | (3,999) | (\$4,059) | (39) | |
| | 601/603/701/703 | Salaries | 1.82% | 98.18% | 100.00% | ERC | \$7,429 | 400,970 | \$408,399 | 4,852 | 2 |
| | 604/704 | Employee Benefits | 1.48% | 98.52% | 100.00% | ERC | \$8,278 | 550.521 | \$558,799 | 5,407 | 1 |
| | 620/720 | Materials and Supplies | 1.49% | 98.51% | 100.00% | ERC | \$990 | 65,636 | \$66,626 | 647 | |
| | 631/731 | Contractual Services - Engineering | 1.48% | 98.52% | 100.00% | ERC | \$12 | 808 | 5820 | 8 | |
| | 632/732 | Contractual Services - Accounting | 1.48** | 98,52% | 100.00% | ERC | \$595 | 39,581 | \$40,176 | 389 | |
| | 633/733 | Contractual Services - Lega | 1.48% | 98.52% | 100.00% | ERC | \$107 | 7,091 | \$7,197 | 70 | |
| | 636/736 | Contractual Services - Other | 1.54% | 98.46% | 100.00** | ERC | \$2,556 | 163,038 | \$165,594 | L,669 | |
| | 641/741 | Rental of Building/Real Property | 1.48% | 98.52% | 100.00% | ERC | \$37 | 2,456 | \$2,493 | 24 | |
| | 650-750 | Transportation Expenses | 1.48% | 98.52% | 100.00% | ERC | \$35 | 2,352 | \$2,388 | 23 | |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$2,848 | 189,486 | \$192,335 | 1,861 | |
| | 667/767 | Regulatory Commission Expenses - Other | 1.48% | 98,52% | 100.00* | ERC | (\$11) | (756) | (\$767) | (7) | |
| | 670/770 | Bad Debt Expense | L48% | 98.52** | 100.00** | ERC | \$7 | 462 | \$469 | 5 | |
| | 675/775 | Miscellaneous Expenses | 1,50% | 98.50°a | 100.00% | ERC | \$2.158 | 141.889 | \$144.047 | 1.409 | |
| | 0.3.7.3 | macamacou Espeino | 1,30.4 | 74.50 | 100.00 | LIC | \$29,649 | \$1,869,521 | \$1,899,169 | 19,366 | 10 |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca | ted DVP Evnence | | | | | | | | | |
| | Maid Service Colb. Adde | MA ATT LANGE | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.54% | 97.46°a | 100.00% | ERC | \$680 | 26,110 | \$26,791 | 444 | |
| | 604/704 | Employee Benefits | 2.54% | 97.46% | 100.00% | ERC | \$26 | 1.001 | \$1,027 | 17 | |
| | 620/720 | Materials and Supplies | 2.55% | 97.45% | 100.00% | ERC | \$20 \$2 | 72 | \$74 | 1 | |
| | 650/750 | Transportation Expenses | 2.56% | 97.44% | 100.00% | ERC | Si | 46 | 547 | i | |
| | 675/775 | Miscellaneous Expenses | 2.53% | 97.47% | 100.00% | ERC | \$12 | 462 | \$474 | | |
| | 6/3://3 | muceumeous Expenses | 2.3370 | 97.4779 | 100,00% | ERC | \$ 722 | \$ 27.690 | | 471 | |
| | | | | | | , | 1111 | 3 27,690 | \$ 28,412 | 4/1 | |
| | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.29*4 | 95.71% | 100.00% | ERC | \$447 | 9,969 | \$10,416 | 292 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00** | ERC | \$0 | ,,,,,, | \$0 | •/• | |
| | | | | | | | | | | | |
| | | | | 0.000 | 0.00% | EDC | | | | • | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | : | |
| | 620/720 | Chemicals Materials and Supplies | 0.00% 4.30% | 95.70% | 100.00% | ERC | \$0 \$6 | 128 | \$0 \$134 | 4 | |
| | 620/720 650/750 | Chemicals Materials and Supplies Transportation Expense | 0.00% 4.30% 4.29% | 95.70% 95.71% | 100.00% 100.00% | ERC ERC | \$0 \$6 \$111 | 2,475 | \$0 \$134 \$2,586 | 73 | |
| | 620/720 | Chemicals Materials and Supplies | 0.00% 4.30% | 95.70% | 100.00% | ERC | \$0 \$6 \$111 \$602 | 2,475 13,408 | \$0 \$134 \$2,586 \$14,010 | 73 393 | |
| | 630/750 650/750 675/775 | Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses | 0.00% 4.30% 4.29% | 95.70% 95.71% | 100.00% 100.00% | ERC ERC | \$0 \$6 \$111 | 2,475 | \$0 \$134 \$2,586 | 73 | |
| | 620/720 650/750 | Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses | 0.00% 4.30% 4.29% | 95.70% 95.71% | 100.00% 100.00% | ERC ERC | \$0 \$6 \$111 \$602 | 2,475 13,408 | \$0 \$134 \$2,586 \$14,010 | 73 393 | |
| | 620/720 650/750 675/775 Water Service Corp. Alloca | Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses and State Expenses | 0.00% 4.30% 4.29% 4.29% | 95.70% 95.71% 95.71% | 100.00% 100.00% 100.00% | ÉRC ERC ERC | \$0 \$6 \$111 \$602 \$ 1,166 | 2,475 13,408 \$ 25,979 | \$0 \$134 \$2,586 \$14,010 \$ 27,145 | 73 393 761 | |
| | 620/720 650/750 675/775 Water Service Corp. Alloca 403 | Chemicals Materials and Supplies Transportation Expense Misocillaneous Expenses and State Expenses Depreciation Expenses | 0.00% 4.30% 4.29% 4.29% 6.74% | 95.70% 95.71% 95.71% 95.71% | 100.00% 100.00% 100.00% | ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1,166 | 2,475 13,408 \$ 25,979 | \$0 \$134 \$2,586 \$14,010 \$ 27,145 | 73 393 761 | |
| | 620/720 650/750 675/775 Water Service Corp. Alloca 403 408 | Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses and State Expenses Depreciation Expenses Transportation Expenses Transportation Expenses Transportation Expenses | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% | 95.70% 95.71% 95.71% 95.71% 93.26% 93.26% | 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC | \$0 \$511 \$602 \$ 1.166 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 | \$0 \$134 \$2,586 \$14,010 \$ 27,145 | 73 393 761 1,153 846 | |
| | 620/720 650/750 675/775 Water Service Corp. Alloca 403 408 414 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxen Other than Income Taxen Other than Income | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% | 95.70% 95.71% 95.71% 95.71% 93.26% 93.53% 93.53% | 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1,165 \$1,765 \$1,295 (\$385) | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$5,565) | \$0 \$134 \$2,386 \$14,010 \$ 27,145 \$26,194 \$20,031 (\$5,950) | 73 393 761 | |
| | 620/720 650/750 673/775 <u>Water Service Corp. Alloca</u> 403 408 414 601/603/701/703 | Chemicals Materials and Supplies Transportation Expense Miscellaneous Expenses and State Expenses Depreciation Expenses Tracer Other than Income Taxer Other than Income Salarias | 0.00% 4.30% 4.20% 4.29% 6.74% 6.47% 6.47% 0.00% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.53% 0.00% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1.166 \$1,765 \$1,295 (\$385) \$0 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 | \$0 \$134 \$2,586 \$14,010 \$ 27,145 \$26,194 \$20,931 (\$5,950) \$0 | 73 393 761 1,153 846 (251) | |
| | 620/720 650/750 673/775 <u>Water Service Corp. Allocate</u> 403 408 401/603/701/703 604/704 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxen Other than Income Taxen Other than Income Salarias Employee Benefits | 0.00% 4.30% 4.29% 4.29% 6.47% 6.47% 0.00% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.53% 93.55% | 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1.166 \$1,765 \$1,265 \$1,265 \$3,265 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$53 | \$134 \$2,346 \$1,4010 \$ 27,145 \$26,194 \$20,031 \$5,550 \$56 | 73 393 761 1,153 846 | |
| | 630/730 659/750 Water Service Corp. Alloca 403 408 414 601/603/701/703 604/704 613/715 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Tosto Other than Income Salarise Employee Benefit Purchased Power | 0,00% 4,30% 4,20% 4,29% 6,74% 6,47% 0,00% 6,47% | 95.70% 95.71% 95.71% 93.26% 93.53% 0.00% 93.56% 0.00% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1,166 \$1,765 \$1,295 (\$383) \$0 \$4 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$53 | \$0, \$134 \$2,886 \$14,010 \$ 27,145 \$20,031 (\$5,950) \$0 \$56 | 73 393 761 1,153 846 (251) | |
| | 630/730 650/750 673/775 <u>Water Service Corp. Alloca</u> 403 408 414 601/603/701/703 604/704 613/715 620/720 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salavies Employee Benefits Purchased Power Materials and Supplies | 6,00% 4,30% 4,30% 4,29% 6,74% 6,47% 6,47% 6,44% 0,00% 6,52% | 95.70% 95.71% 95.71% 93.26% 93.53% 9.00% 93.56% 9.00% 93.66% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$185) \$0 \$4 \$0 \$30 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$33 \$0 \$400 | \$0 \$134 \$2,886 \$14,010 \$ 27,145 \$26,194 \$20,031 (\$3,990) \$0 \$56 \$0 \$33 | 73 393 761 1,153 846 (251) | |
| | 630/730 659/750 Water Service Corp. Alloca 403 408 414 601/603/701/703 604/704 613/715 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Tosto Other than Income Salarise Employee Benefit Purchased Power | 0,00% 4,30% 4,20% 4,29% 6,74% 6,47% 0,00% 6,47% | 95.70% 95.71% 95.71% 93.26% 93.53% 0.00% 93.56% 0.00% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$602 \$ 1,166 \$1,765 \$1,295 (\$383) \$0 \$4 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$53 | \$0, \$134 \$2,886 \$14,010 \$ 27,145 \$20,031 (\$5,950) \$0 \$56 | 73 393 761 1,153 846 (251) | |
| | 630/730 650/750 673/775 <u>Water Service Corp. Alloca</u> 403 408 414 601/603/701/703 604/704 613/715 620/720 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salavies Employee Benefits Purchased Power Materials and Supplies | 6,00% 4,30% 4,30% 4,29% 6,74% 6,47% 6,47% 6,44% 0,00% 6,52% | 95.70% 95.71% 95.71% 93.26% 93.53% 9.00% 93.56% 9.00% 93.66% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$185) \$0 \$4 \$0 \$30 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$33 \$0 \$400 | \$0 \$134 \$2,886 \$14,010 \$ 27,145 \$26,194 \$20,031 (\$3,990) \$0 \$56 \$0 \$33 | 73 393 761 1,153 846 (251) | |
| | \$30/720 659/750 675/775 Water Service Corp. Alloca 403 408 414 601/603/701/703 604/704 615/715 520/720 631/731 | Chemicals Materials and Supplies Transportation Expense Miscollanous Expense and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Expenses Employee Benefits Pruchased Powe Materials and Supplies Contractual Sarries - Engineering | 0.00% 4.30% 4.20% 4.20% 6.74% 6.47% 0.00% 5.44% 0.00% 6.52% 0.00% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.53% 0.00% 93.66% 0.00% | 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 100.00% | ERC | \$0 \$4 \$111 \$602 \$ 1,166 \$1,765 \$1,293 \$0 \$0 \$2 \$2 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 \$3 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$33 \$0 \$400 \$0 | \$0 \$134 \$2,886 \$14,010 \$ 27,145 \$20,931 \$55,950 \$0 \$56 \$0 \$330 \$50 | 73 393 761 1,153 846 (251) | |
| | \$307730 659750 6757755 Water Service Corp. Alloca 403 403 404 601/603/701/703 615/715 620720 611/711 631/731 631/731 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefite Purchased Power Materials and Supplies Contractual Services - Legineering Contractual Services - Legineering | 0.00% 4.30% 4.30% 4.25% 6.74% 6.47% 0.00% 6.45% 0.00% 0.00% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.53% 0.00% 93.66% 0.00% 0.00% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 0.00% 0.00% | ERC ERC ERC ERC ERC ERC ERC ERC ERC ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$185) \$0 \$4 \$0 \$30 \$0 \$0 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,561) \$0 \$33 \$0 \$400 \$0 \$0 | \$0 \$134 \$2,586 \$14,010 \$ 27,145 \$26,194 \$20,031 (\$5,959) \$56 \$0 \$430 \$56 \$56 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 | 73 393 761 1,153 846 (251) 2 | |
| | \$307730 \$50750 \$75775 \$Water Service Corp. Allocat 403 408 408 401/603/701/703 \$604704 \$11731 \$33733 \$36736 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salaries Employee Benefit Purchased Power Materials and Supplies Contractual Services - Legis entire Contractual Services - Legis Contractual Services - Other Rental of Equipment | 0.00% 4.39% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 6.52% 0.00% 6.47% 0.00% 6.77% 0.00% | 95.70% 95.71% 95.71% 93.36% 93.35% 93.55% 0.00% 93.66% 0.00% 93.66% 0.00% 93.35% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 0.00% 0.00% | ERC | \$0 \$4 \$111 \$502 \$ 1.166 \$1,765 \$1,295 \$2 \$2 \$2 \$3 \$3 \$0 \$0 \$0 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$400 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$134 \$2,586 \$14,010 \$ 27,145 \$26,194 \$20,031 (\$5,950) \$0 \$56 \$0 \$130 \$0 \$3,285 \$0 \$3,285 \$0 | 73 393 761 1,153 846 (251) 2 - 19 | |
| | \$307730 \$50750 \$75775 \$Water Service Corp. Allocation of the corp. Alloc | Chemicals Materials and Supplies Transportation Expenses Microllanous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Salarias Expelyone Boeffa Expelyone Boeffa Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Engineering Contractual Services - Copte Contractual Services - Other Rental of Equipment Transportation Expenses | 0.00% 4.30% 4.25% 4.25% 6.74% 6.47% 0.00% 6.44% 0.00% 6.27% 0.00% 6.27% 0.00% 6.27% 0.00% 6.27% 0.00% 6.27% 0.00% 6.27% 6.27% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 0.00% 93.55% 0.00% 93.55% 0.00% 93.55% 0.00% 93.55% 0.00% 93.55% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$1.1166 \$1,765 \$1,295 (\$382) \$0 \$0 \$0 \$0 \$121 \$0 \$2,275 \$0 \$2,275 | 2,475 13,408 \$ 25,779 \$24,429 \$18,735 (\$5,561) \$0 \$5,561 \$0 \$5,562 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50, \$1,34 \$2,596 \$14,010 \$ 27,145 \$20,931 (33,930) \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 | 73 393 761 1.153 846 (231) 2 2 - 19 139 - 1,812 | |
| | \$307730 \$55750 \$55750 \$403 \$408 \$408 \$61700 \$64700 \$11700 \$31730 \$30730 \$42742 \$30730 \$64705 \$42742 \$50750 \$66766 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Legis Transportation Expenses Renated of Equipment Transportation Expenses Regulatory Commission Exp - Aunor | 0.00% 4.39% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.55% 93.55% 93.56% 93.06% 93.06% 93.06% 93.06% 93.35% 93.06% 93.35% 93.06% 93.35% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,763 \$1,295 (\$182) \$0 \$0 \$30 \$0 \$2 \$12 \$0 \$2,774 | 2,475 13,408 \$ 25,979 \$24,429 \$18,735 (\$5,565) \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 | 50, \$1,34 \$2,586 \$14,010 \$ 27,145 \$26,194 \$20,031 \$51,950 \$56 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 | 73 393 761 1,153 846 (251) 2 - 19 | |
| | \$307730 \$50750 \$75775 \$Water Service Corp. Allocat 403 408 408 401/603/701/703 \$04704 \$11731 \$33733 \$364736 \$42742 \$50750 \$66766 \$67767 | Chemicals Materials and Supplies Transportation Expenses Microllanous Expenses and State Expenses Depreciation Expenses Toxen Other than Income Toxen Other than Income Salaries Employee Benefin Purchased Power Purchased Power Contractual Servicer - Engineering Contractual Servicer - Engineering Contractual Servicer - Copies Contractual Servicer - Copies Rental of Equipment Transportation Expenses Regulatory Commission Exp Amor Reg. Commission Exp Amor Reg. Commission Exp Other | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 0.00% 0.00% 0.00% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 93.55% 0.00% 93.55% 93.5 | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$1111 \$5002 \$1,1166 \$1,295 \$1,295 \$2,295 \$30 \$30 \$30 \$30 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$312 \$312 \$312 \$312 \$312 \$312 \$312 | 2,475 13,408 S 25,979 S24,429 S18,735 (\$5,565) S0 S0 S0 S0 S0 S0 S0 S1,077 S0 S1,072 S1,074 S79 | 50, 5134 \$1,346 \$1,4010 \$ 27,145 \$26,194 \$20,931 \$30,931 \$53,950 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$ | 73 193 761 1,153 846 (251) 2 - 19 139 - 1,812 45 | , |
| | \$307730 \$55750 \$55750 \$403 \$408 \$408 \$61700 \$64700 \$11700 \$31730 \$30730 \$42742 \$30730 \$64705 \$42742 \$50750 \$66766 | Chemicals Materials and Supplies Transportation Expense Miscollaneous Expenses and State Expenses Depreciation Expenses Taxes Other than Income Taxes Other than Income Taxes Other than Income Salaries Employee Benefits Purchased Power Materials and Supplies Contractual Services - Legis Transportation Expenses Renated of Equipment Transportation Expenses Regulatory Commission Exp - Aunor | 0.00% 4.39% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% 0.00% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.53% 93.55% 93.55% 93.56% 93.06% 93.06% 93.06% 93.06% 93.35% 93.06% 93.35% 93.06% 93.35% | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 0.00% 100.00% 0.00% 0.00% 0.00% 0.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$182) \$0 \$0 \$30 \$0 \$0 \$1212 \$0 \$1274 \$69 \$53 \$53 \$53 \$53 \$54 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$3,565) \$50 \$50 \$50 \$50 \$50 \$50 \$51,074 \$51,004 \$579 \$7,179 | 50, 5134 51,345 51,340 51,340 527,145 526,194 520,931 (51,950) 50 50 50 50 50 51,285 50 52,285 50 51,285 50 51,285 50 51,285 51,285 52 51,285 52 51,285 53 53 54,897 51,074 584 | 73 393 761 1,153 846 (251) 2 2 19 19 139 1,812 45 4 4 333 | , |
| | \$307730 \$50750 \$75775 \$Water Service Corp. Allocat 403 408 408 401/603/701/703 \$04704 \$11731 \$33733 \$364736 \$42742 \$50750 \$66766 \$67767 | Chemicals Materials and Supplies Transportation Expenses Microllanous Expenses and State Expenses Depreciation Expenses Toxen Other than Income Toxen Other than Income Salaries Employee Benefin Purchased Power Purchased Power Contractual Servicer - Engineering Contractual Servicer - Engineering Contractual Servicer - Copies Contractual Servicer - Copies Rental of Equipment Transportation Expenses Regulatory Commission Exp Amor Reg. Commission Exp Amor Reg. Commission Exp Other | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 0.00% 0.00% 0.00% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 93.55% 0.00% 93.55% 93.5 | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$1111 \$5002 \$1,1166 \$1,295 \$1,295 \$2,295 \$30 \$30 \$30 \$30 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$30 \$312 \$312 \$312 \$312 \$312 \$312 \$312 \$312 | 2,475 13,408 S 25,979 S24,429 S18,735 (\$5,565) S0 S0 S0 S0 S0 S0 S0 S1,077 S0 S1,072 S1,074 S79 | 50, 5134 \$1,346 \$1,4010 \$ 27,145 \$26,194 \$20,931 \$30,931 \$53,950 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$ | 73 193 761 1,153 846 (251) 2 - 19 139 - 1,812 45 | (|
| | \$307730 \$55750 \$75775 \$\frac{403}{575775}\$\frac{403}{403}\$ \$408 \$414 \$601\603701703 \$604704 \$15713 \$30772 \$11713 \$64774 \$50575 \$665766 \$67767 \$715775 | Chemicals Materials and Supplies Transportation Expenses Miscollancous Expenses and State Expenses Deposition Expenses Low State Expenses Deposition Expenses Low State Expenses Deposition Expenses Lace State Expenses Deposition Expenses Lace State Expenses Employee Benefit Purchased Powe Materials and Supplies Contractual Services - Engineering Contractual Services - Legar Contractual Services - Other Rental of Equipment Transport after Expenses Rental of Equipment Reg. Commission Exp - Other Miscollancous Expenses Miscollancous Expenses | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 0.00% 0.00% 0.00% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 93.55% 0.00% 93.55% 93.5 | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$182) \$0 \$0 \$30 \$0 \$0 \$1212 \$0 \$1274 \$69 \$53 \$53 \$53 \$53 \$54 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$3,565) \$50 \$50 \$50 \$50 \$50 \$50 \$51,074 \$51,004 \$579 \$7,179 | 50, 5134 51,345 51,340 51,340 527,145 526,194 520,931 (51,939) 550 50 50 50 50 51,285 50 52,285 50 51,285 50 51,285 50 51,285 51,285 52 51,285 52 51,285 53 53 54,897 51,074 584 | 73 393 761 1,153 846 (251) 2 2 19 19 139 1,812 45 4 4 333 | (|
| | \$307730 \$50750 \$75775 \$Water Service Corp. Allocat 403 408 408 401/603/701/703 \$04704 \$11731 \$33733 \$364736 \$42742 \$50750 \$66766 \$67767 | Chemicals Materials and Supplies Transportation Expenses Miscollancous Expenses and State Expenses Deposition Expenses Low State Expenses Deposition Expenses Low State Expenses Deposition Expenses Lace State Expenses Deposition Expenses Lace State Expenses Employee Benefit Purchased Powe Materials and Supplies Contractual Services - Engineering Contractual Services - Legar Contractual Services - Other Rental of Equipment Transport after Expenses Rental of Equipment Reg. Commission Exp - Other Miscollancous Expenses Miscollancous Expenses | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 0.00% 0.00% 0.00% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 93.55% 0.00% 93.55% 93.5 | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$182) \$0 \$0 \$30 \$0 \$0 \$1212 \$0 \$1274 \$69 \$53 \$53 \$53 \$53 \$54 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$3,565) \$50 \$50 \$50 \$50 \$50 \$50 \$51,074 \$51,004 \$579 \$7,179 | 50, 5134 51,345 51,340 51,340 527,145 526,194 520,931 (51,939) 550 50 50 50 50 51,285 50 52,285 50 51,285 50 51,285 50 51,285 51,285 52 51,285 52 51,285 53 53 54,897 51,074 584 | 73 393 761 1,153 846 (251) 2 2 19 19 139 1,812 45 4 4 333 | 3 4 4 4 (I) 5 5 5 5 5 5 5 5 5 6 6 6 6 6 6 6 6 6 6 |
| | \$307730 \$55750 \$75775 \$\frac{403}{575775}\$\frac{403}{403}\$ \$408 \$414 \$601\603701703 \$604704 \$15713 \$30772 \$11713 \$64774 \$50575 \$665766 \$67767 \$715775 | Chemicals Materials and Supplies Transportation Expenses Miscollancous Expenses and State Expenses Deposition Expenses Low State Expenses Deposition Expenses Low State Expenses Deposition Expenses Lace State Expenses Deposition Expenses Lace State Expenses Employee Benefit Purchased Powe Materials and Supplies Contractual Services - Engineering Contractual Services - Legar Contractual Services - Other Rental of Equipment Transport after Expenses Rental of Equipment Reg. Commission Exp - Other Miscollancous Expenses Miscollancous Expenses | 0.00% 4.30% 4.29% 4.29% 6.74% 6.47% 0.00% 6.44% 0.00% 0.00% 0.00% 0.00% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% 6.47% | 95.70% 95.71% 95.71% 93.26% 93.35% 0.00% 93.55% 93.55% 0.00% 93.55% 93.5 | 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% | ERC | \$0 \$6 \$111 \$502 \$ 1,166 \$1,765 \$1,295 (\$182) \$0 \$0 \$30 \$0 \$0 \$1212 \$0 \$1274 \$69 \$53 \$53 \$53 \$53 \$54 \$54 \$55 \$55 \$55 \$55 \$55 \$55 \$55 \$55 | 2,475 13,408 S 25,979 \$24,429 \$18,735 (\$3,565) \$50 \$50 \$50 \$50 \$50 \$50 \$51,074 \$51,004 \$579 \$7,179 | 50, 5134 51,345 51,340 51,340 527,145 526,194 520,931 (51,939) 550 50 50 50 50 51,285 50 52,285 50 51,285 50 51,285 50 51,285 51,285 52 51,285 52 51,285 53 53 54,897 51,074 584 | 73 393 761 1,153 846 (251) 2 2 19 19 139 1,812 45 4 4 333 | 5 |

Florida Public Service Commission

Preparer: Erin Aquilinc

Company: Utilities, Inc. of Florids; Seminole County Docket No.: Schedule Year Ended: December 31, 201 Interim [| Final [s] Historical [s] Projected []

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

| | to, gross announts, announts a | nocated, and a detailed description. Provide a descript | ion of an systems office sim | . Harri arm scan | | | | | | Allocation P | ercentage |
|-----|---|---|------------------------------|----------------------------|------------------|-----------------------|-----------------|----------------------------|-------------------------|--------------|-------------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| | | | | | | | | | Ending September 30, 20 | 111 | |
| | Q/L | _ | Alloca Utilities, Inc. | ation Percentages Other | | Description | Utilities, Inc. | Amounts Allocated Other | | | |
| ine | Acet. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 65.32% | 34 68% |
| lo. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | Sewer |
| ι | Water Service Corp. Alloca | ated Expenses | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$3,787 | 252,191 | \$255,978 | 2,474 | 1.: |
| | 408 | Taxes Other than Income | 1.48% | 98.52** | 100.00% | ERC | \$818 | 54,642 | \$55,461 | 535 | |
| | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | 50 | | \$0 | | |
| | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | | |
| | 419 | Interest and Dividend Incoms | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| | 420 | Allowance for Funds Used During Construction | 1.41% | 98.59% | 100.00% | ERC | (\$0) | (10) | (\$10) | (0) | |
| | 427 601/603/701/703 | Interest Expense | -38.68% | 138.68% | 100.00% | ERC | \$1,236 | (4,433) | (\$3,197) | 808 | |
| , | 604/704 | Salaries | 1.80% | 98.20** | 100.00% | ERC | \$7,315 | 398,821 | \$406,136 | 4,778 | |
| , | | Employee Benefits | 1.48% | 98.52% | 100.00% | ERC | \$9,502 | 634,358 | \$643,860 | 6,207 | |
| | 620/720 631/731 | Materials and Supplies | 1.49% | 98.51** | 100.00% | ERC | \$1,022 | 67,539 | \$68,560 | 667 | |
| : | 632/732 | Contractual Services - Engineering Contractual Services - Accounting | 0.00% 1.48% | 0.00% 98.52% | 0.00% 100.00% | ERC ERC | 50 | | \$0 | • | |
| | 633/733 | Contractual Services - Lega | 1.48% | 98.52% 98.52% | 100.00% | ERC | \$593 | 39,584 | \$40,176 | 387 | |
| | 636/736 | Contractual Services - Contractual Services - Other | 1.50% | 98.50% | 100.00% | ERC | \$101 | 6,722 | \$6,822 | 66 | |
| | 641/741 | Rental of Building/Real Property | 1.30% 1.48% | 98.30% 98.52% | 100.00% | ERC | \$2,187 | 144,017 | \$146.203 | 1,428 | |
| ; | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | \$37 | 2,456 | \$2,493 | 24 | |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | .50 | | \$0 | | |
| ; | 667/767 | Regulatory Commission Expenses - Other | L47% | 98.53% | 100.00% | ERC | \$2,646 \$20 | 176,615 | \$179,260 | 1,728 | |
| , | 670/770 | Bad Debt Expense | 1.48% | 98.52% | 100.00% | ERC | \$20 \$7 | 1,349 445 | \$1,370 | 13 | |
| í | 675/775 | Miscellaneous Expenses | 1.58% | 98.42% | 100.00% | ERC | \$2,353 | 146.358 | \$451 \$148.711 | 4 | |
| i | 0/3///3 | retochurous Expenses | 1.34:4 | 70.4214 | 100.00-6 | ERC | \$31,624 | \$1,920,652 | \$1,952,275 | 1,537 | |
| | | | | | | | 251,024 | \$1,920,632 | 31,952,275 | 20,656 | |
| | Water Service Corp. Alloca | ited RVP Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.53** | 97.47% | 100.00% | ERC | \$678 | 26,113 | \$26,791 | 443 | |
| | 604/704 | Employee Benefits | 0.00% | 0.00** | 0.00% | ERC | \$0 | | \$0 | | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | | SO SO | | |
| | 650/750 | Transportation Expenses | 2.49% | 97.51% | 100.00% | ERC | SI | 43 | S44 | 1 | |
| | 675/775 | Miscellaneous Expenses | 2.53% | 97.47% | 100.00% | ERC | S 760 | 3,127 S 29,283 | \$3,208 \$ 30,043 | 53 | |
| | Water Service Corp. Alloca | ned Regional Expenses | | | | | 3 ,,,00 | 3 27.263 | 3 30.043 | 496 | |
| | 601/603/701/703 | Salaries | 4.28% | 95.72% | 100.00% | ERC | \$446 | 9.970 | ****** | | |
| | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.004 | ERC | 20 | 9,970 | \$10,416 | 291 | |
| | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | 30 \$0 | • | \$0 | • | |
| | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | 30 \$0 | - | \$0 | • | |
| | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | 30 30 | • | \$0 \$0 | - | |
| | 675/775 | Miscellaneous Expenses | 4.28% | 95.72** | 100.00% | ERC | \$385 | 8,615 | \$9,000 | 251 | |
| | *************************************** | marrial papers | 4.20.0 | 33.12.4 | 100.00 | LAC | \$ 831 | S 18,585 | \$ 19,416 | 542 | |
| | Water Service Corp. Alloca | ded State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 6.74% | 93,26% | 100.00° e | ERC . | \$1,617 | \$22,391 | \$24,008 | 1,056 | |
| | 408 | Taxes Other than Income | 6.44% | 93.56% | 100.00% | ERC | \$1,255 | \$18,240 | \$19,495 | 820 | |
| | 414 | Taxes Other than income | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | \$0 | - | |
| | 601/603/701/703 | Salaries | 6.44% | 93.56% | 100.00% | ERC | (\$77) | (\$1,117) | (\$1,194) | (50) | |
| | 604/704 | Employee Benefits | 6.43% | 93.57% | 100.00% | ERC | 82 | \$122 | \$130 | 1 | |
| | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | \$0 | | |
| | 620/720 | Materials and Supplies | 6.44% | 93.56% | 100.00% | ERC | \$35 | \$505 | \$539 | 23 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | \$0 | | |
| | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | 50 | 50 | | |
| | 636/736 | Contractual Services - Other | 6.28% | 93.72% | 100.00% | ERC | (SI) | (\$13) | (\$13) | (1) | |
| | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | `so | \$0 | | |
| | 650/750 | Transportation Expense | 6.44% | 93.56% | 100.00% | ERC | \$2,137 | \$31,056 | \$33,193 | 1,396 | |
| | 666/766 | Regulatory Commission Exp - Amor | 6.44% | 93.56% | 100,00% | ERC | \$69 | \$1,005 | \$1,074 | 45 | |
| | 667/767 | Reg. Commission Exp Other | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | 02 | | |
| | 675/775 | Miscellaneous Expenses | 6.44% | 93.56% | 100.00% | ERC | \$430 | \$6,249 | \$6,679 | 281 | |
| | | | | | | | \$ 5,473 | S 78,437 | \$83,910 | 3.575 | |
| | Water Service Corp. Alloca | ted UI Expense | | | | | | | | | |
| | | | 2.65% | | | | | | | | |
| | 427 | Interest Expense | | 97.33% | 100.00% | Unallocated Rate Base | \$85,222 | \$3,133,675 | \$3,218,897 | 55,665 | 29 |

Company: Utilities, Inc. of Florida; Seminole Count Docket No.:
Schedule Year Ended: December 31, 201:
Interim [| Final [x] |
Historical [x] Projected [|

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

Schedule B-12 Page 10 of 13

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|-------------|----------------------------|---|-------------------------------|-----------------------|----------|-------------------------|-------------------------------|-----------------------|-------------------------|-----------------|-----------------|
| | | | | | | | | | Ending October 31, 2011 | | |
| | | _ | | tion Percentages | ····· | | | Amounts Allocated | | | |
| | G/L | | Utilities, Inc. | Other | | Description | Utilities, Inc. of Florida | Other | | | |
| Line No. | Acot. No. | Description | of Florida Seminole County | Companies/ Systems | Total | of Allocation Method | Seminole County | Companies/ Systems | Total | 65.37% Water | 34.63% Sewer |
| | | | Deminote County | - Ojanija | 70,00 | | | 0,400 | 1000 | | - OCHES |
| 1 2 | Water Service Corp. Alloca | Med Expenses Depreciation Expense | 1.48% | 98.52% | 100.00** | ERC | \$3,794 | 253,037 | \$256,831 | 2,480 | |
| 3 | 403 408 | Taxes Other than Income | 1.47% | 98.53% | 100.00% | ERC | \$3,794 \$216 | 14,472 | \$14.688 | 2,480 141 | 1,314 75 |
| 4 | 410.1 | Def Income Taxes - Federa | 0.00% | 0.00% | 0.00% | ERC | 50 | 14,472 | \$0 | 141 | /3 |
| 5 | 410.11 | Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | | : |
| 6 | 419 | Interest and Dividend Incoms | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 7 | 420 | Allowance for Funds Used During Construction | 1.41% | 98.59% | 100.00°a | ERC | (\$0) | (10) | (\$10) | (0) | (0) |
| 8 | 427 | Interest Expense | 1.47% | 98.53% | 100.00% | ERC | (\$21) | (1,429) | (\$1,450) | (14) | (n) |
| 9 | 601/603/701/703 | Salaries | 1.80% | 98.20% | 100.00% | ERC | \$7,281 | 398,058 | \$405,339 | 4,760 | 2,521 |
| 10 | 604/704 | Employee Benefits | 1.49% | 98.51% | 100.00% | ERC | \$4,642 | 307,393 | \$312,035 | 3,035 | 1,607 |
| 11 | 620/720 | Materials and Supplies | 1.48% | 98.52% | 100.00% | ERC | \$949 | 63,136 | \$64,085 | 620 | 329 |
| 12 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | - | - |
| 13 | 632/732 | Contractual Services - Accounting | 1.47% | 98.53** | 100.00% | ERC | \$592 | 39,584 | \$40,176 | 387 | 205 |
| 14 | 633/733 | Contractual Services - Lega | 1.47% | 98.53% | 100.00% | ERC | \$194 | 12,979 | \$13,173 | 127 | 67 |
| 15 | 636/736 | Contractual Services - Othes | 1.53% | 98.47% | 100.00% | ERC | \$2,507 | 161,387 | \$163,894 | 1,639 | 868 |
| 16 | 641/741 | Rental of Building/Real Property | 1.47% | 98.53% | 100.00% | ERC | \$37 | 2,456 | \$2,493 | 24 | 13 |
| 17 | 650/750 | Transportation Expenses | 1.47% | 98.53% | 100.00% | ERC | \$0 | 26 | \$26 | 0 | 0 |
| 18 | 659/759 667/767 | Other Insurance | 1.47% | 98.53% | 100.00% | ERC | \$2,998 | 200,457 | \$203,454 | 1,960 | 1,038 |
| 19 20 | 670/770 | Regulatory Commission Expenses - Other Bad Debt Expense | 0.00% 1.47% | 0.00% 98.53% | 0.00% | ERC ERC | \$0 \$55 | • • • • | \$0 | .: | .: |
| 21 | 675/775 | Miscellaneous Expenses | 1.50% | 98.53% 98.50% | 100.00% | ERC | \$333 \$2,083 | 3,691 136,479 | \$3,746 \$138,562 | 36 | 19 |
| 22 | 6/3///3 | Mucelialeous Expenses | 1,3070 | 70.30-6 | 100,00 | ERC | \$25,328 | \$1,591,716 | \$1,617,044 | 1,362 | 721 8,770 |
| 23 | | | | | | | 323,326 | 31,391,716 | 31,017,044 | 16.338 | 8,770 |
| 23 | Water Service Corp. Alloca | 4.4 T1/2 F | | | | | | | | | |
| 25 | WARE SELVING CORD. ALIGN | NEO IX V F EXDERNE | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 2.52% | 97.48% | 100.00% | ERC | \$676 | 26,113 | \$26,791 | 442 | 234 |
| 27 | 604/704 | Employee Benefits | 0,00% | 0.00% | 0.00** | ERC | 50 | 20,115 | \$0 | ***2 | 234 |
| 28 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | so so | | \$0 | : | : |
| 29 | 650/750 | Transportation Expenses | 2.50% | 97.50% | e*00,001 | ERC | 51 | 53 | \$54 | 1 | 0 |
| 30 | 675/775 | Miscellaneous Expenses | 2.52°• | 97.48% | 100.00% | ERC | \$45 | 1,738 | \$1,783 | 29 | 16 |
| 31 | | • | | | | | \$ 722 | \$ 27,906 | \$ 28,628 | 472 | 250 |
| 32 | Water Service Corp. Alloca | sted Regional Expenses | | | | | | | | | |
| 33 34 | 601/603/701/703 | Salaries | 4.26% | 95.74% | 100,00% | ERC | \$444 | 9,972 | \$10,416 | 290 | |
| 35 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 3444 \$0 | 9,972 | \$10,416 \$0 | 290 | 154 |
| 36 | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | 30 S0 | • | 50 50 | • | • |
| 37 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | so | | \$0 | | • |
| 38 | 650/750 | Transportation Expense | 4.26% | 95.74% | 100.00% | ERC | (\$104) | (2,332) | (\$2,436) | (68) | (36) |
| 39 | 675/775 | Miscellaneous Expenses | 4.26% | 95.74% | 100.00% | ERC | (\$1,406) | (31,594) | (\$33,000) | (919) | (487) |
| 40 | 0.5/15 | hencemiteren Poletres | 7.2076 | 22.14.0 | 100.00 | LIKE | \$ (1,066) | \$ (23,954) | \$ (25,020) | (697) | (369) |
| 41 | Water Service Corp. Alloca | nted State Expenses | | | | | (,,,,,, | | <u> </u> | | (307) |
| 42 | | | | | | | | | | | |
| 43 | 403 | Depreciation Expenses | 6.71% | 93.29% | 100.00% | ERC | \$1,618 | \$22,491 | \$24,109 | 1,058 | 560 |
| 44 | 408 | Taxes Other than Income | 6.41% | 93.59% | 100.00% | ERC | \$1,610 | \$23,485 | \$25,095 | 1,052 | 557 |
| 45 | 414 | Taxes Other than Income | 6.41% | 93.59% | 100.00% | ERC | (\$257) | (\$3,743) | (\$4,000) | (168) | (89) |
| 46 | 601/603/701/703 | Salaries | 6.41% | 93.59% | 100.00% | ERC | (\$216) | (\$3,151) | (\$3,367) | (141) | (75) |
| 47 | 604/704 | Employee Benefits | 6.42% | 93.58% | 100.00% | ERC | \$19 | \$281 | \$300 | 13 | 7 |
| 48 | 615/715 | Purchased Power | 0.00% | 0.00% | 0.00% | ERC | 50 | SO | \$0 | - | • |
| 49 | 620/720 | Materials and Supplies | 6.42% | 93.58% | 100.00% | ERC | \$33 | 5 480 | \$513 | 22 | 11 |
| 50 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 51 52 | 633/733 636/736 | Contractual Services - Lega Contractual Services - Other | 6.41% 6.42% | 93.59% 93.58% | 100.00% | ERC ERC | \$371 | \$5,417 | \$5,789 | 243 | 129 |
| 53 | 636/736 642/742 | | 6.42% 0.00% | 93.38% | 0.00% | ERC ERC | (\$43) \$0 | (\$623) \$0 | (\$666) | (28) | (15) |
| 54 | 650/750 | Rental of Equipment Transportation Expense | 0.00% 6.41% | 93.59% | 100.00% | ERC | \$2,463 | \$35,933 | \$0 \$38,395 | | |
| 55 | 666/766 | Regulatory Commission Exp - Amor | 6.42% | 93.58% | 100.00% | ERC | \$2,463 \$69 | \$35,933 \$1,005 | \$38,395 \$1,074 | 1,610 45 | 853 24 |
| 56 | 667/767 | Reg. Commission Exp Other | 6.42% | 93.58% | 100.00% | ERC | \$26 \$26 | \$383 | \$1,074 \$410 | 43 17 | 24 9 |
| 57 | 675/775 | Miscellaneous Expenses | 6.41% | 93.59% | 100.00% | ERC | \$26 \$716 | \$10,448 | \$11,164 | 17 468 | 248 |
| 58 | 913/1/3 | marvamous Expenses | 0,4176 | 73.27:0 | 100.00-9 | unt. | 5 6,410 | \$ 92,405 | \$98,815 | 4.191 | 2.220 |
| 59 | | | | | | | - 0.410 | 74.77 | 375,017 | *171 | |
| 60 | Water Service Corp. Alloca | sted UI Expense: | | | | | | | | | |
| 61 | | _ | | | | | | | | | |
| 62 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | | | | <u> </u> | <u> </u> |
| 63 | | | | | | | · · | <u> </u> | | <u>.</u> | |

Company: Utilities, Inc. of Florida: Seminole County
Docket No.:
Schedule Year Ended: December 31, 201'
Interim [| Final [x]
Historical [x] Projected [|

Preparer: Erin Aquilinc

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
|----------------|----------------------------|--|-----------------|------------------|------------------|-----------------------|-----------------|---------------------------------------|--------------------------|-----------|--------|
| | | | A11 | tion Percentages | | | | Historical Month Amounts Allocated | Ending November 30, 2011 | 1 | |
| | G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| ine | Acet. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 65.33% | 34.67% |
| io. | N _{o.} | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | Sewer |
| I | Water Service Corp. Alloca | | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 1.47% | 98,53% | 100.00% | ERC ERC | \$3,772 \$52 | 252,659 | \$256,432 | 2,464 | 1,3 |
| 3 | 408 410.1 | Taxes Other than Income Def Income Taxes - Federa | 1.47% 0.00% | 98.53% 0.00% | 100.00% 0.00% | ERC ERC | \$32 \$0 | 3,504 | \$3,556 \$0 | 34 | |
| 5 | 410.11 | Def Income Taxes - Federa Def Income Taxes - State | 0.00% | 0.00% | 0.00% | ERC | \$0 | : | 50 50 | : | |
| 6 | 419 | Interest and Dividend Income | 0.00% | 0.00** | 0.00% | ERC | so | | \$0 | | |
| 7 | 420 | Allowance for Funds Used During Construction | 1.45% | 98.55% | 100.00% | ERC | (\$0) | (26) | (\$26) | (0) | |
| 3 | 427 | Interest Expense | 1.47% | 98.53% | 100.00% | ERC | (\$34) | (2.274) | (\$2,308) | (22) | |
| • | 601/603/701/703 | Salaries | 1.80** | 98.20% | 100.00% | ERC | \$7,337 | 400,095 | \$407,432 | 4,793 | 2, |
| 0 | 604/704 | Employee Benefits | 1.47% | 98.53% | 100.00°s | ERC | \$4,687 | 314,714 | \$319,401 | 3,062 | 1,4 |
| ı | 620/720 | Materials and Supplies | 1.48% | 98.52% | 100.00% | ERC | \$1,081 | 71,760 | \$72,841 | 706 | |
| 2 | 631/731 | Contractual Services - Engineering | 1.47% | 98.53% | 100.00% | ERC | (\$12) | (808) | (\$820) | (8) | |
| 3 4 | 632/732 633/733 | Contractual Services - Accounting Contractual Services - Lega | 1.47% 1.47% | 98.53% 98.53% | 100.00% | ERC ERC | \$654 \$96 | 43,899 6,462 | \$44,553 \$6,558 | 427 63 | |
| 5 | 636/736 | Contractual Services - Other | 1.47% | 98.53% | 100.00% | ERC | \$2,279 | 153,039 | \$6,558 \$155,318 | 1,489 | |
| 6 | 641/741 | Rental of Building/Real Property | 1.47% | 98.53% | 100.00** | ERC | \$37 | 2,456 | \$2,493 | 24 | |
| 7 | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00% | ERC | 50 | 2,450 | 50 | | |
| 8 | 659/759 | Other Insurance | 1.47% | 98.53% | 100.00% | ERC | \$2,535 | 170,274 | \$172,809 | 1.656 | |
| 9 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| :0 | 670/770 | Bad Debt Expense | 1.47% | 98.53*• | 100.00% | ERC | \$41 | 2,731 | \$2,772 | 27 | |
| 1 | 675/775 | Miscellaneous Expenses | 1.52** | 98.48° s | 100.00% | ERC | \$2,075 | 134.116 | \$136,191 | 1,355 | |
| 2 | | | | | | | \$24,599 | \$1.552.602 | \$1,577,202 | 16,070 | 8, |
| 3 | | | | | | | | | | | |
| 4 | Water Service Corp. Alloca | ned RVP Expense | | | | | | | | | |
| 5 6 | 601/603/701/703 | Salaries | 2.51% | 97.49% | 100.00% | ERC | \$673 | 26,118 | \$26,791 | 440 | |
| 7 | 604/704 | Employee Benefits | 2.51% | 97.49% | 100.00% | ERC | 3673 \$9 | 20,118 343 | \$352 | 440 | |
| 8 | 620/720 | Materials and Supplies | 0.00% | 0.00** | 0.00% | ERC | so | | 50 | | |
| 9 | 650/750 | Transportation Expenses | 2.57% | 97.43*• | 100.00% | ERC | \$1 | 45 | \$47 | 1 | |
| ю | 675/775 | Miscellaneous Expenses | 2.51% | 97.49% | 100.00% | ERC | 28 | 326 | \$334 | 5 | |
| 1 | | | | | | | S 692 | \$ 26,832 | \$ 27,524 | 452 | |
| 12 13 | Water Service Corp. Alloca | ted Regional Expenses | | | | | | | | | |
| 14 | 601/603/701/703 | Salaries | 4.24% | 95.76** | 100.00° 6 | ERC | \$442 | 9,974 | \$10,416 | 289 | |
| 35 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | \$0 | - | \$0 | | |
| 6 | 618/718 | Chemicals | 0.00% | 0.00% | 0.00% | ERC | 50 | - | \$0 | • | |
| 17 | 620/720 | Materials and Supplies | 0.00% | 0.00% | 0.00% | ERC | \$0 | • | \$0 | - | |
| 8 | 650/750 675/775 | Transportation Expense Miscellameous Expenses | 0.00% 4.24% | 0.00% 95.76% | 0.00% | ERC ERC | \$0 \$2,375 | 53,625 | \$0 \$56,000 | 1.551 | |
| 9 | 6/3///3 | Miscensious Expenses | 4.24*0 | 93.76** | 100.00** | ERC | \$ 2,816 | \$ 63,600 | \$ 66,416 | 1,331 | |
| | Water Service Corp. Alloca | ted State Expenses | | | | | | | | | |
| 3 | 403 | Depreciation Expenses | 6.61% | 93.39% | 100,00% | ERC . | \$2,086 | \$29,451 | \$31.536 | 1.362 | |
| 4 | 408 | Taxes Other than Income | 6.39% | 93.61% | 100.00% | ERC | \$1,772 | \$25,971 | \$27,743 | 1.158 | |
| 5 | 414 | Taxes Other than Income | 6.39% | 93.61% | 100.00% | ERC | (\$1.016) | (\$14,884) | (\$15,900) | (663) | (|
| 6 | 601/603/701/703 | Salaries | 6,39% | 93.61% | 100.00% | ERC | (\$39) | (\$570) | (\$609) | (25) | , |
| 7 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 50 | ` \$ 0 | \$0 | | |
| 8 | 615/715 | Purchased Power | 8.[1% | 91.89% | 100.00% | ERC | (\$35) | (\$401) | (\$437) | (23) | |
| 9 | 620/720 | Materials and Supplies | 6.68% | 93.32% | 100.00% | ERC | \$16 | \$225 | \$241 | 11 | |
| 9 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | - | |
| 1 | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC ERC | \$0 | \$0 | \$0 | - | |
| 2 3 | 636/736 642/742 | Contractual Services - Other Rental of Equipment | 0.00% 0.00% | 0.00% 0.00% | 0.00% | ERC | \$0 \$0 | \$0 \$0 | \$0 \$0 | - | |
| 4 | 650/750 | Transportation Expense | 6.39% | 93.61% | 100.00% | ERC | \$2.230 | \$32,677 | \$34.907 | 1.457 | |
| 3 | 666/766 | Regulatory Commission Exp - Amor | 6,39% | 93.61% | 100.00% | ERC | \$69 | \$1,005 | \$1,074 | 45 | |
| 6 | 667/767 | Reg. Commission Exp Other | 0.00** | 0.00% | 0.00% | ERC | \$0 | 50 | \$0 | | |
| 7 | 675/775 | Miscellaneous Expenses | 6.39** | 93.61% | 100.00% | ERC | \$558 | \$8,178 | \$8,736 | 365 | |
| 8 9 | | | | | | | S 5,640 | \$ 81.652 | \$87,292 | 3,684 | 1. |
| | Water Service Corp. Alloca | ted UI Expenser | | | | | | | | | |
| | | · · | | | | | | | | | |
| 50 51 52 | 427 | Interest Expense | 0.00% | 0.00% | 0.00% | Unallocated Rate Base | 50 | \$0 | 50 | | |

Company:
Docket No.:
Schedule Year Ended: December 31, 201:
Interim [| Final [x] |
Historical [x] Projected []

Preparer: Erin Aquilino

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |) |
|----------|----------------------------|--|---------------------------|---------------------------|------------------|-----------------------|-----------------|----------------------------|------------------------|---------|--------|
| | | | | | | | | | Ending December 31, 20 | 11 | |
| | G/L | - | Alloca Utilities, Inc. | tion Percentages Other | | Description | Utilities, Inc. | Amounts Allocated Other | | | |
| Line | Acet. | | of Florida | Companies/ | | of Allocation | of Florida | Companies/ | | 65.34% | 34.66% |
| No. | No. | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | Sewer |
| | Water Service Corp. Alloca | ted Everences | | | | | | | | | |
| 2 | 403 | Depreciation Expense | 1.47% | 98,53*• | 100.00% | ERC | \$3,782 | 253,233 | \$257,015 | 2.471 | בו |
| 3 | 408 | Taxes Other than Income | L47% | 98.53*• | [80.00°s | ERC | \$127 | 8,505 | \$8,632 | 83 | |
| 4 | 410.1 | Def Income Taxes - Federa | 1.47% | 98.53% | 100.00% | ERC | \$190 | 12,774 | \$12,964 | 124 | |
| 5 | 410.11 | Def Income Taxes - State | 1.47% | 98.53% | 100.00% | ERC | \$44 | 2,959 | \$3,003 | 29 | |
| 6 | 419 | Interest and Dividend Income | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 7 | 420 | Allowance for Funds Used During Construction | 1.47% | 98.53% | 100.00% | ERC | (\$1) | (43) | (S43) | (0) | |
| 8 | 427 | Interest Expense | -51.47% | 151.47% | 100.00% | ERC | \$1,365 | (4,018) | (\$2,652) | 892 | |
| 9 | 601/603/701/703 | Salaries | 1.68% | 98.32*• | 100.00% | ERC | \$10,641 | 622,478 | \$633,119 | 6,952 | 3,6 |
| 10 | 604/704 | Employee Benefits | 1.47% | 98.53% | 100.00** | ERC | \$6,177 | 414,661 | \$420,838 | 4,036 | 2, |
| 11 | 620/720 | Materials and Supplies | 1.48% | 98.52% | 100.00° • | ERC | \$1,079 | 71,826 | \$72,905 | 705 | 2 |
| 12 | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00** | ERC | \$0 | | \$0 | • | |
| 13 | 632/732 | Contractual Services - Accounting | 1.47% | 98.53% | 100.00% | ERC | \$592 | 39,741 | \$40,333 | 387 | 2 |
| 14 | 633/733 | Contractual Services - Lega | 0.00% | 0.00% | 0.00% | ERC | \$0 | | 50 | • | |
| 15 | 636/736 | Contractual Services - Other | 1.48% | 98.52*4 | 100.00% | ERC | \$2,466 | 163,591 | \$166,056 | 1,611 | 8 |
| 16 | 641/741 | Rental of Building/Real Property | 1.47% | 98.53% | 100.00% | ERC | \$37 | 2,456 | \$2,493 | 24 | |
| 17 | 650/750 | Transportation Expenses | 0.00% | 0.00% | 0.00** | ERC | 50 | | \$0 | • | |
| 18 | 659/759 | Other Insurance | 1.47% | 98.53% | 100,00% | ERC | \$3,163 | 212,353 | \$215,517 | 2,067 | 1,0 |
| 19 | 667/767 | Regulatory Commission Expenses - Other | 0.00% | 0.00% | 0.00% | ERC | \$0 | | \$0 | | |
| 20 | 670/770 | Bad Debt Expense | 1.47% | 98.53% | 100.00% | ERC | \$26 | 1,751 | \$1,777 | 17 | |
| 21 | 675/775 | Miscellaneous Expenses | 1.50% | 98.50% | 100.00% | ERC | \$2,001 | 131,211 | \$133,212 | 1,308 | 6 |
| 22 | | | | | | | \$31,690 | \$1,933,477 | \$1,965.167 | 20,705 | 10,9 |
| 23 | | | | | | | | | | | |
| 24 | Water Service Corp. Alloca | led RVP Expense: | | | | | | | | | |
| 25 | | | | | | | | | | | |
| 26 | 601/603/701/703 | Salaries | 2.51% | 97.49% 97.49% | 100.00% | ERC | \$676 | 26,218 | \$26,894 | 441 | 2 |
| 27 28 | 604/704 620/720 | Employee Benefits | 2.51% | 97.49% | 100.00% 0.00% | ERC ERC | \$84 | 3,274 | \$3,359 | 55 | |
| 28 29 | 650/750 | Materials and Supplies | 0.00% | 98.35% | | ERC | \$0 | | 50 | | |
| | 675/775 | Transportation Expenses Miscellaneous Expenses | 2.52% | 97.48% | 100.00* | ERC | (50) | (3) | (\$3) | (0) | |
| 30 31 | 6/3///3 | Miscellaneous Expenses | 2.32% | 97.4876 | 100.00~ | ERC | \$12 \$ 772 | \$ 29,955 | \$478 \$ 30,727 | 504 | |
| 32 | Water Service Corp. Alloca | ted Regional Expenses | | | | | - 172 | 3 27,333 | 3 30,727 | | |
| 33 | | | | | | | | | | | |
| 34 | 601/603/701/703 | Salaries | 4.24% | 95.76% | 100.00% | ERC | \$443 | 10,018 | \$10,461 | 290 | 1 |
| 35 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 30 | | \$0 | | |
| 36 | 618/718 | Chemicals | 4.24% | 95.76% | 100.00% | ERC | \$2,735 | 61,786 | \$64,521 | 1,787 | 9 |
| 37 | 620/720 | Materials and Supplies | 4.24% | 95.76% | 100.00% | ERC | \$14 | 311 | \$325 | 9 | |
| 38 | 650/750 | Transportation Expense | 0.00% | 0.00% | 0.00% | ERC | 02 | • | \$0 | • | |
| 39 | 675/775 | Miscellaneous Expenses | 4.24% | 95.76% | 100.00% | ERC | (\$2.281) | (51,545) | (\$53,826) | (1,490) | (7 |
| 40 | | . 10 P | | | | | \$ 910 | \$ 20,570 | S 21,481 | 595 | 3 |
| 41 42 | Water Service Corp. Alloca | led State Expenses | | | | | | | | | |
| 43 | 403 | Depreciation Expenses | 6.60% | 93.40% | 100,00% | ERC | \$2,137 | \$30,224 | \$32,361 | 1,396 | 7 |
| 44 | 408 | Taxes Other than Income | 6.38% | 93,62% | 100.00% | ERC | \$2,033 | \$29,809 | \$31,842 | 1,328 | 7 |
| 45 | 414 | Taxes Other than Income | 6.38% | 93.62% | 100.00% | ERC | \$983 | \$14,417 | \$15,400 | 642 | 3 |
| 46 | 601/603/701/703 | Salaries | 6.38% | 93,62% | 100.00% | ERC | \$125 | \$1,831 | \$1,955 | 82 | |
| 47 | 604/704 | Employee Benefits | 0.00% | 0.00% | 0.00% | ERC | 50 | \$0 | \$0 | | |
| 48 | . 615/715 | Purchased Power | 0.00% | 0.00** | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 49 | 620/720 | Materials and Supplies | 6.56% | 93.44% | 100.00% | ERC | \$135 | \$1,919 | \$2,053 | 88 | |
| 50 | 631/731 | Contractual Services - Engineering | 6.38% | 93.62% | 100.00% | ERC | \$52 | \$766 | \$818 | 34 | |
| 51 | 633/733 | Contractual Services - Loga | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 52 | 636/736 | Contractual Services - Other | 6.39% | 93.61% | 100.00% | ERC | \$7 | 2108 | \$115 | 5 | |
| 53 | 642/742 | Rental of Equipment | 0.00% | 0.00% | 0.00% | ERC | \$0 | \$0 | \$0 | | |
| 54 | 650/750 | Transportation Expense | 6.38% | 93.62% | 100.00% | ERC | \$1,882 | \$27,596 | \$29,478 | 1,229 | 6 |
| 55 | 666/766 | Regulatory Commission Exp - Amor | 6.38% | 93.62*• | 100.00% | ERC | \$69 | \$1,005 | \$1,074 | 45 | |
| 56 | 667/767 | Reg. Commission Exp Other | 6.38% | 93.62% | 100.00% | ERC | \$51 | \$753 | \$805 | 34 | |
| 57 | 675/775 | Miscollaneous Expenses | 6.38% | 93.62% | 100.00% | ERC | 8882 | 512.728 | \$13,596 | 567 | 3 |
| 58 59 | | | | | | | \$ 8.341 | \$ 121,156 | \$129,497 | 5.450 | 2.8 |
| 60 | Water Service Corp. Alloca | ted UI Expense | | | | | | | | | |
| | | _ | 2.45% | 97.55% | | | \$78.937 | \$3,139,729 | \$3,218,667 | 51,574 | 27.36 |
| 61 62 | 427 | Interest Expense | | | 100.00** | Unallocated Rate Base | | | | | |

Company: Utilities, Inc. of Florida; Seminole Count Docket No.:
Schedule Year Ended: December 31, 2011
Interim [| Final [x]
Historical [x] Projected []

Schedule B-12 Page 13 of 13

Preparer: Erin Aquiline

| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8 | , |
|---|-----------------------------------|--|-----------------|------------------|----------|-----------------------|------------------|----------------------|-------------------------|------------|-----|
| | | | Allow | tion Percentages | | | | Historical Year Endi | ng December 31, 2011 | | |
| | G/L | - | Utilities, Inc. | Other | | Description | Utilities, Inc. | Other | | | |
| e | Acet. | | of Florida | . Companies/ | | of Allocation | of Florida | Companies/ | | 65.34% | 34. |
| _ | No | Description | Seminole County | Systems | Total | Method | Seminole County | Systems | Total | Water | |
| | | | | | | | | | | | |
| | Water Service Corp. Alloca 403 | Depreciation Expense | 1.48% | 98.52% | 100.00% | ERC | \$45,503 | 3,028,751 | \$3.074.254 | 29,730 | |
| | 408 | Taxes Other than Income | 1.48% | 98,52% | 100.00** | ERC | \$9,081 | 605,052 | \$614,132 | 5,933 | |
| | 410.1 | Def Income Taxes - Federa | 1.47% | 98,53% | 100.00% | ERC | \$190 | 12.774 | \$12,964 | 124 | |
| | 410.11 | Def Income Taxes - State | 1.47% | 98.53% | 100.00% | ERC | \$44 | 2,959 | \$3,003 | 29 | |
| | 419 | Interest and Dividend Incoms | 0.54% | 99.46% | 100.00% | ERC | (\$0) | (4) | (\$4) | (0) | |
| | 420 | Allowance for Funds Used During Construction | 1.45% | 98.55% | 100.00% | ERC | (\$1) | (88) | (590) | (1) | |
| | 427 | Interest Expense | -18.21°6 | 118.21** | 100.00% | ERC | \$4.892 | (31,763) | (\$26,870) | 3,196 | |
| | 601/603/701/703 | Salaries | 1.81% | 98.19** | 100.00% | ERC | \$86,373 | 4,688,566 | \$4,774,938 | 56,432 | |
| | 604/704 | Employee Benefits | 1.48% | 98.52% | 100.00% | ERC | \$66,789 | 4,451,108 | \$4,517,897 | 43,637 | |
| | 620/720 | Materials and Supplies | 1.48% | 98.52% | 100,00% | ERC | \$12,947 | 859,374 | \$872,321 | 8,459 | |
| | 631/731 | Contractual Services - Engineering | 0.00% | 0.00% | 0.00% | ERC | \$0 | (0) | \$0 | 0,439 | |
| | 632/732 | Contractual Services - Accounting | 1.48% | 98.52% | 100.00% | ERC | \$5,688 | 379,734 | \$385,422 | 3,716 | |
| | 633/733 | Contractual Services - Legai | 1.48% | 98.52** | 100.00% | ERC | \$900 | 60.082 | \$60,983 | 588 | |
| | 636/736 | Contractual Services - Other | 1.52% | 98.48% | 100.00% | ERC | \$31,230 | 2,019,188 | \$2,050,418 | 20,404 | |
| | 641/741 | Rental of Building/Real Property | 1.48% | 98.52** | 100.00% | ERC | \$442 | 29,523 | \$29.965 | 289 | |
| | 650/750 | Transportation Expenses | 1.48% | 98.52% | 100.00% | ERC | \$61 | 4.060 | \$4,121 | 40 | |
| | 659/759 | Other Insurance | 1.48% | 98.52% | 100.00% | ERC | \$33,588 | 2,241,369 | \$2,274,956 | 21,944 | |
| | 667/767 | Regulatory Commission Expenses - Other | 1.47% | 98.53% | 100.00% | ERC | \$19 | 1,265 | \$1,284 | 12 | |
| | 670/770 | Bad Debt Expense | 1.48*• | 98.52% | 100.00** | ERC | \$335 | 22,378 | \$22,713 | 219 | |
| | 675/775 | Miscellaneous Expenses | 1.53% | 98.47% | 100.00% | ERC | \$25.779 | 1.653,958 | \$1,679,737 | 16.843 | |
| | 6/3///3 | Muscellatifota Expenses | 1.33% | 70.4/14 | 100.00** | ERC | \$323,861 | \$20,028,284 | \$20,352,145 | 211,595 | |
| | | | | | | | 3525.801 | 320,025,254 | 320.332,140 | 211,393 | |
| | Water Service Corp. Alloca | ted RVP Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 2.54% | 97.46% | 100.00% | ERC | \$8,664 | 332,335 | \$340,999 | 5,661 | |
| | 604/704 | Employee Benefits | 2.54% | 97.46* | 100.00% | ERC | \$387 | 14,848 | \$15,235 | 253 | |
| | 620/720 | Materials and Supplies | 2.54% | 97.46% | 100.00% | ERC | \$7 | 269 | 5276 | 5 | |
| | 650/750 | Transportation Expenses | 2.56% | 97.44% | 100.00% | ERC | \$42 | 1,602 | \$1,644 | 27 | |
| | 675/775 | Miscellaneous Expenses | 2.54% | 97.46% | 100.00% | ERC | \$253 | 9.723 | \$9,976 | 165 | |
| | | · · | | | | | \$ 9,353 | \$ 358,777 | \$ 368,130 | 6,111 | |
| | Water Service Corp. Alloca | ed Regional Expenses | | | | | | | | | |
| | | | | | | | | | | | |
| | 601/603/701/703 | Salaries | 4.29% | 95.71% | 100.00* | ERC | \$5,323 | 118,802 | \$124,125 | 3,478 | |
| | 604/704 | Employee Benefits | 4.33% | 95.67% | 100,000 | ERC | \$8 | 183 | \$191 | 5 | |
| | 618/718 | Chemicals | 4.24% | 95.76% | 100.00% | ERC | \$2,735 | 61,786 | \$64,521 | 1,787 | |
| | 620/720 | Materials and Supplies | 4.25% | 95.75% | 100.00% | ERC | \$20 | 461 | \$481 | 13 | |
| | 650/750 | Transportation Expense | 4.83% | 95.17% | 100.00% | ERC | \$8 | 150 | \$157 | 5 | |
| | 675/775 | Miscellaneous Expenses | 4.30% | 95.70% | 100.00% | ERC | \$1,859 | 41.343 | \$43,203 | 1,215 | |
| | | | | | | | \$ 9,953 | \$ 222.725 | \$ 232,678 | 6.503 | _ |
| - | Water Service Corp. Allocs | ed State Expenses | | | | | | | | | |
| | 403 | Depreciation Expenses | 6.75% | 93.25% | 100.00* | ERC | \$20,210 | 279,416 | \$299,627 | 13,204 | |
| | 408 | Taxes Other than Income | 6.45% | 93.55% | 100.00 | ERC | \$18,625 | 270,080 | \$288,705 | 12,168 | |
| | 414 | Taxes Other than income | 6.46% | 93.54% | 100,00% | ERC | (\$973) | (14,081) | (\$15,054) | (636) | |
| | 601/603/701/703 | Salaries | 6.45% | 93.55% | 100.00% | ERC | (\$263) | (3,822) | (\$15,034) (\$4,085) | (172) | |
| | 604/704 | Employee Benefits | 6.46% | 93.54% | 100.00% | ERC | \$77 | 1,121 | \$1,198 | 51 | |
| | 615/715 | Purchased Power | 8.72% | 91.28% | 100.00% | ERC | \$7 | 74 | \$1,198 | 31 | |
| | 620/720 | Materials and Supplies | 6.61% | 93.39% | 100.00% | ERC | \$363 | | \$5,490 | 237 | |
| | 631/731 | | 6.38* | 93.62** | 100.00% | ERC | \$363 \$52 | 5,127 766 | \$3,490 \$818 | | |
| | 633/733 | Contractual Services - Engineering | 6.42* | 93.58% | 100.00% | ERC | \$402 | | | 34 | |
| | 636/736 | Contractual Services - Legai Contractual Services - Other | 6.48% | 93.52% | 100.00% | ERC | \$402 \$349 | 5,859 5,041 | \$6,261 \$5,390 | 263 228 | |
| | 642/742 | Rental of Equipment | 6.49°a | 93.51% | 100.00% | ERC | \$349 \$31 | 3,041 444 | \$3,390 \$475 | 228 | |
| | 650/750 | Transportation Expense | | 93,51% | 100.00% | ERC | \$28,149 | | | | |
| | | | 6.46% | | | | | 407,799 | \$435,948 | 18,391 | |
| | 666/766 | Regulatory Commission Exp - Amon | 6.46% | 93.54% | 100.000 | ERC | \$832 | 12,052 | \$12,884 | 543 | |
| | 667/767 675/775 | Reg. Commission Exp Other | 6.45% 6.45% | 93.55% | 100.00% | ERC ERC | \$224 \$7.641 | 3,247 | \$3,471 | 146 | |
| | 6/3/773 | Miscellaneous Expenses | 0.43% | 93.55% | 100.00% | ERC | \$ 75,726 | \$ 1.083,884 | \$118,401 | 4,992 | |
| | | | | | | | 13,726 | 1.083.884 | \$1.139.610 | 49,470 | |
| , | Water Service Corp. Alloca | ed UI Expense | | | | | | | | | |
| • | ALLOW COID ALLOW | | | | | | | | | | |
| | | Interest Expense | 2.59% | 97.41% | 100.00% | Unallocated Rate Base | \$333,249 | 12,556,017 | \$12,889,267 | 217,729 | |
| | 427 | | | | | | | | | | |

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Historic [X] or Projected [] sed and useful depreciation expense by primary account

Schedule: B-13

Page 1 of 1 Preparer: Kirsten Markwell Recap Schedules: B-1

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustments | (6) | (7) | (8) Adjusted | (9) Non-Used & | (10) Non-Used & |
|------|--|------------------|-------------|-------------|--------------------|-------------|-------------|-----------------|-------------------|--------------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | B3 - (C)(4) | B3 - (C)(5) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | | |
| 2 | 301.1 Organization | 459 | | 17 | (74) | | | 402 | | |
| 3 | 302.1 Franchises | 254 | | | | | | 254 | | |
| 4 | 339.1 Other Plant & Misc. Equipment | | | | | | | - | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | | |
| 6 | 303.2 Land & Land Rights | | | | | | | - | | |
| 7 | 304.2 Structures & Improvements | 7,148 | | | 1,761 | 6 | | 8,915 | | |
| 8 | 305.2 Collect. & Impound. Reservoirs | | | | | | | - | | |
| 9 | 306.2 Lake, River & Other Intakes | | | | | | | - | | |
| 10 | 307.2 Wells & Springs | 7,500 | | | 50 | 2 | | 7,552 | | |
| 11 | 308.2 Infiltration Galleries & Tunnels | | | | | | | - | | |
| 12 | 309.2 Supply Mains | 7 | | | | 1 | 1,857 | 1,865 | | |
| 13 | 310.2 Power Generation Equipment | 48 | | | | | | 48 | | |
| 14 | 311.2 Pumping Equipment | 2,405 | | | | 12 | | 2,417 | | |
| 15 | 339.2 Other Plant & Misc. Equipment | | | | | | | - | | |
| 16 | WATER TREATMENT PLANT | _ | | | | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | | | - | | |
| 18 | 304.3 Structures & Improvements | 2,410 | | | | 16 | | 2,426 | | |
| 19 | 310.3 Power Generation Equipment | - | | | | | | | | |
| 20 | 311.3 Pumping Equipment - WTP | 37,084 | | | (1,067) | 1,674 | 14,179 | 51,870 | | |
| 21 | 320.3 Water Treatment Equipment | 6,950 | | | (202) | 761 | • | 7,509 | | |
| 22 | 339.3 Other Plant & Misc. Equipment | 49 | | | , , | | | 49 | | |
| 23 | TRANSMISSION & DISTRIBUTION PLANT | _ | | | | | | | | |
| 24 | 303.4 Land & Land Rights | | | | | | | - | | |
| 25 | 304.4 Structures & Improvements | - | | | | | | - | | |
| 26 | 311.4 Electric Pumping Equipment - T&D | 106 | | | | | | 106 | | |
| 27 | 330.4 Distr. Reservoirs & Standpipes | 17,715 | | | (2,837) | 1,463 | | 16,341 | | |
| 28 | 331.4 Transm. & Distribution Mains | 36,175 | | | 40,431 | 116 | 6,183 | 82,905 | | |
| 29 | 333.4 Services | 7,344 | | | (15) | 47 | 560 | 7,936 | | |
| 30 | 334.4 Meters & Meter Installations | 13,707 | | | (153) | 389 | 294 | 14,237 | | |
| 31 | 335.4 Hydrants | 1,653 | | | (138) | | | 1,515 | | |
| 32 | 336.4 Backflow Prevention Devices | 212 | | | , , | 55 | | 267 | | |
| 33 | 339.4 Other Plant & Misc. Equipment | | | | | | | - | | |
| 34 | GENERAL PLANT | - | | | | | | | | |
| 35 | 303.5 Land & Land Rights | | - | | | | | - | | |
| 36 | 304.5 Structures & Improvements - Water | 1,801 | | | (1,801) | | | (0) | | |
| | 304.5 Structures & Improvements - Common | 2,719 | (942) | (20) | , | | | 1,757 | | |
| 37 | 340.5 Office Furniture & Equipment | 47,042 | (16,307) | (2,090) | (72) | | | 28,573 | | |
| 38 | 341.5 Transportation Equipment | 14,469 | (5,016) | (4,793) | | | | 4,660 | | |
| 39 | 342.5 Stores Equipment | | - | • • • | | | | | | |
| 40 | 343.5 Tools, Shop & Garage Equipment | 1,829 | (634) | (151) | 200 | | | 1,244 | | |
| 41 | 344.5 Laboratory Equipment | 378 | (131) | , , | (33) | 41 | | 255 | | |
| 42 | 345.5 Power Operated Equipment | 342 | (119) | | | | | 223 | | |
| 43 | 346.5 Communication Equipment | 563 | (195) | 7 | | | | 375 | | |
| 44 | 347.5 Miscellaneous Equipment | | | | | | | - | | |
| 45 | 348.5 Other Tangible Plant | (34,367) | | | (7,406) | | | (41,773) | | |
| 46 | - | | | | • • • | | | - | | |
| 47 | SUB-TOTAL | 176,001 | (23,344) | (7,030) | 28,644 | 4,583 | 23,073 | 201,927 | N/A | N/A |
| 48 | | | | ,,,, | | | | | | |
| 49 | LESS: AMORTIZATION OF CIAC | (27,398) | | | 223 | | | (27,175) | | |
| 50 | | (21,000) | | | | | | (=,,,,,) | | |
| 51 | NET DEPRECIATION EXPENSE - WATER | 148,603 | (23,344) | (7,030) | 28,867 | 4,583 | 23,073 | 174,752 | N/A | N/A |
| | - | | | | | | | | • | |

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] or Projected []

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

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

| Line | (1) | (2) Test Year | (3) | (4) | (5) Adjustments | (6) | (7) | (8) Adjusted | (9) Non-Used & | (10) NU&U |
|----------|--|------------------|-------------|-------------|--------------------|-------------|-------------|-------------------|-------------------|--------------|
| No. | Account No. and Name | Expense | B3 - (C)(1) | B3 - (C)(2) | B3 - (C)(3) | B3 - (C)(4) | B3 - (C)(5) | Balance | Useful % | Amount |
| 1 | INTANGIBLE PLANT | | | | | | | | | |
| 2 | 351.1 Organization | - | | | | | | - | | |
| 3 | 352.1 Franchises | | | | | | | - | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | • | | | | | - | | |
| 5 | COLLECTION PLANT | | | | | | | | | |
| 6 7 | 353.2 Land & Land Rights | | | | 4,885 | | | 4 005 | | |
| 8 | 354.2 Structures & Improvements 355.2 Power Generation Equipment - Collection Plt | 26 | | | 4,000 | | | 4,885 26 | | |
| 9 | 360.2 Collection Sewers - Force | 4,611 | | | (4,221) | | 1,908 | 2,298 | | |
| 10 | 361.2 Collection Sewers - Gravity | 41,955 | | | (1,233) | 37 | 3,461 | 44,220 | | |
| 11 | 362.2 Special Collecting Structures | , | | | (1,200) | ٠, | 0,101 | -1-1,220 | | |
| 12 | 363.2 Services to Customers | | | | (109) | (1) | | (110) | | |
| 13 | 364.2 Flow Measuring Devices | 160 | | | ` ' | 320 | | `480 [°] | | |
| 14 | 365.2 Flow Measuring Installations | | | | | | | _ | | |
| 15 | 389.2 Other Plant & Misc. Equipment | | | | | | | - | | |
| 16 | SYSTEM PUMPING PLANT | | | | | | | | | |
| 17 | 353.3 Land & Land Rights | | | | | | | - | | |
| 18 | 354.3 Structures & Improvements | 36,843 | | | (2,797) | 4 | | 34,050 | | |
| 19 | 355.3 Power Generation Equipment - Pumping Plt | | | | | | | - | | |
| 20 | 370.3 Receiving Wells | | | | | | | - | | |
| 21 | 371.3 Pumping Equipment | 189 | | | | 23 | | 212 | | |
| 22 | 389.3 Other Plant & Misc. Equipment | - | | | | | | - | | |
| 23 | TREATMENT AND DISPOSAL PLANT | | | | | | | | | |
| 24 | 353.4 Land & Land Rights | | | | | | | - | | |
| 25 | 354.4 Structures & Improvements | | | | | | | - | | |
| 26 | 355.4 Power Generation Equipment - Treatment Plt | | | | | | | | | |
| 27 | 380.4 Treatment & Disposal Equipment | 104 | | | (27) | | | 77 | | |
| 28 | 381.4 Plant Sewers | | | | | | | - | | |
| 29 | 382.4 Outfall Sewer Lines | | | | | | | - | | |
| 30 | 389.4 Other Plant & Misc. Equipment | | | | | | | - | | |
| 31 32 | RECLAIMED WATER TREATMENT PLANT | | | | | | | | | |
| 33 | 353.5 Land & Land Rights | | | | | | | - | | |
| 34 | 354.5 Structures & Improvements | | | | | | | - | | |
| 35 | 355.5 Power Generation Equipment 371.5 Pumping Equipment | | | | | | | - | | |
| 36 | 374.5 Reuse Distribution Reservoirs | | | | | | | | | |
| 37 | 380.5 Treatment & Disposal Equipment | | | | | | | _ | | |
| 38 | 381.5 Plant Sewers | | | | | | | _ | | |
| 39 | 389.5 Other Plant & Misc. Equipment | | | | | | | _ | | |
| 40 | RECLAIMED WATER DISTRIBUTION PLANT | | | | | | | | | |
| 41 | 352.6 Franchises | | | | | | | _ | | |
| 42 | 353.6 Land & Land Rights | | | | | | | - | | |
| 43 | 354.6 Structures & Improvements | | | | | | | - | | |
| 44 | 355.6 Power Generation Equipment | | | | | | | - | | |
| 45 | 366.6 Reuse Services | | | | | | | - | | |
| 46 | 367.6 Reuse Meters & Meter Installations | | | | | | | - | | |
| 47 | 371.6 Pumping Equipment | | | | | | | - | | |
| 48 | 375.6 Reuse Transmission & Distribution System | 32 | | | | | | 32 | | |
| 49 | 389.6 Other Plant & Miscellaneous Equipment | | | | | | | - | | |
| 50 | GENERAL PLANT | | | | | | | | | |
| 51 | 353.7 Land & Land Rights | | - | | | | | - | | |
| 52 | 354.7 Structures & Improvements - Sewer | 6,691 | | | (6,691) | | | (0) | | |
| | 354.7 Structures & Improvements - Common | | 942 | (11) | | | | 931 | | |
| 53 | 390.7 Office Furniture & Equipment | | 16,307 | (1,109) | (38) | | | 15,160 | | |
| 54 | 391.7 Transportation Equipment | | 5,016 | (2,543) | | | | 2,473 | | |
| 55 56 | 392.7 Stores Equipment | | - | (00) | 405 | | | 050 | | |
| 56 57 | 393.7 Tools, Shop & Garage Equipment | | 634 | (80) | 105 | 00 | | 659 | | |
| 57 58 | 394.7 Laboratory Equipment | | 131 | | (17) | 22 | | 136 | | |
| 58 59 | 395.7 Power Operated Equipment | | 119 195 | | | | | 119 | | |
| 59 60 | 396.7 Communication Equipment 397.7 Miscellaneous Equipment | | 193 | 4 | | | | 199 | | |
| 61 | 397.7 Miscellaneous Equipment 398.7 Other Tangible Plant | (2,453) | - | | (229) | | | 12 692/ | | |
| 62 | 350.1 Other rangible Flank | (2,403) | | | (229) | | | (2,682) | | |
| 63 | SUB-TOTAL | 88,157 | 23,344 | (3,739) | (10,372) | 405 | 5,369 | 103,164 | N/A | N/A |
| 64 | | 30,137 | 20,0 | (3,733) | (10,012) | 703 | 3,303 | 100,104 | | 13// |
| 65 66 | LESS: AMORTIZATION OF CIAC | (14,513) | | | 1,607 | | (759) | (13,665) | | |
| 67 | NET DEPRECIATION EXPENSE - SEWER | 73,644 | 23,344 | (3,739) | (8,765) | 405 | 4,610 | 89,499 | N/A | N/A |
| | | | | | | | | | - | |

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected [] Interim [] Final [X]

Schedule: B-15

Page 1 of 2
Preparer: Kirsten Markwell
Recap Schedules: B-1, B-2

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

| | Assessment | Payroli | & Personal | | |
|--|--|--|---|--|--|
| Description | Fees (RAFs) | Taxes | Property | Other | Total |
| WATER | | | | | |
| Test Year Per Books * | 77,979 | 26,521 | 75,854 | 411 | 180,766 |
| | | | | | |
| ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| Remove TOTI from books in order to correct and allocate appropriately | (77,979) | (26,521) | (75,854) | (411) | (180,766) |
| petween water and wastewater | | | | | |
| | | | | | |
| 2. Payroll Taxes | | | | | |
| Allocation to water and wastewater and adjustments to P/R taxes per | | 17,328 | | | 17,328 |
| B-3 | | | | | |
| 3 D | | | | | |
| 3. Personal Property Tax | | | 40.005 | | 40.005 |
| Allocation to water and wastewater adjustments to personal property taxes per B-3 | | | 40,305 | | 40,305 |
| taxes per b-3 | | | | | |
| 1 Real Estate Tay | | | | | |
| | | | 8 378 | | 8,378 |
| | | | 0,070 | | 0,070 |
| | | | | | |
| 5. General & Other Taxes | | | | | |
| Allocation to water and wastewater and adjustments to general & other | | | | 269 | 269 |
| taxes per B-3 | | | | | |
| | | | | | |
| 6. Regulatory Assessment Fees | | | | | |
| Calculation of RAFs based on Adjusted and Annualized Test Year | 39,331 | | | | 39,331 |
| Revenues per B-3 | | | | | |
| | | | | | |
| Adjusted Test Year TOTI - Water | 39,331 | 17,328 | 48,683 | 269 | 105,611 |
| | | | | | |
| | | | | | |
| | 40.050 | | | | |
| a. Adjust for additional revenues requested | 13,253 | | | | 13,253 |
| 7 Payroll Tayee | | | | | |
| · · | | 1 560 | | | 1,560 |
| a. najadinenia to i in taxes par 0-0 | | 1,360 | | | 1,560 |
| Total Taxes Other than Income - Water | 52.584 | 18 888 | 48 683 | 269 | 120,424 |
| 5 | Allocation to water and wastewater and adjustments to general & other taxes per B-3 Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3 Adjusted Test Year TOTI - Water RO FORMA ADJUSTMENTS Regulatory Assessment Fees a. Adjust for additional revenues requested Payroll Taxes a. Adjustments to P/R taxes per B-3 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 General & Other Taxes Allocation to water and wastewater and adjustments to general & other taxes per B-3 Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3 Adjusted Test Year TOTI - Water 39,331 PRO FORMA ADJUSTMENTS Regulatory Assessment Fees a. Adjust for additional revenues requested 13,253 Payroll Taxes a. Adjustments to P/R taxes per B-3 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 General & Other Taxes Allocation to water and wastewater and adjustments to general & other taxes per B-3 Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3 Adjusted Test Year TOTI - Water 39,331 17,328 PRO FORMA ADJUSTMENTS Regulatory Assessment Fees a. Adjust for additional revenues requested 13,253 Payroll Taxes a. Adjustments to P/R taxes per B-3 1,560 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 General & Other Taxes Allocation to water and wastewater and adjustments to general & other taxes per B-3 Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3 Adjusted Test Year TOTI - Water 39,331 17,328 48,683 PRO FORMA ADJUSTMENTS Regulatory Assessment Fees a. Adjust for additional revenues requested 13,253 Payroll Taxes a. Adjustments to P/R taxes per B-3 1,560 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 General & Other Taxes Allocation to water and wastewater and adjustments to general & other taxes per B-3 Regulatory Assessment Fees Calculation of RAFs based on Adjusted and Annualized Test Year Revenues per B-3 Adjusted Test Year TOTI - Water 39,331 17,328 48,683 269 PRO FORMA ADJUSTMENTS Regulatory Assessment Fees a. Adjust for additional revenues requested 13,253 Payroll Taxes a. Adjustments to P/R taxes per B-3 1,560 |

38
39
40
41
42
43
44
45 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Historic [X] or Projected [] Interim [] Final [X]

42

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

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroll | (4) Real Estate & Personal | (5) | (6) |
|----------|--|---------------------------------|----------------|----------------------------------|-------|--------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WASTEWATER | | | | • | |
| 2 | Test Year Per Books * | _ | - | _ | | _ |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | 2. Payroll Taxes | | | | | |
| 6 | Allocation to water and wastewater and adjustments to P/R taxes per | | 9,194 | | | 9,194 |
| 7 | B-3 | | | | | |
| 8 | | | | | | |
| 9 | Personal Property Tax | | | | | |
| 10 | Allocation to water and wastewater and adjustments to personal | | | 19,114 | | 19,114 |
| 11 | property taxes per B-3, including NU&U adjustment | | | | | |
| 12 | A Bool Fototo Torr | | | | | |
| 13 14 | 4. Real Estate Tax | | | 0.007 | | |
| 15 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 | | | 3,287 | | 3,287 |
| 16 | taxes per ti-0 | | | | | |
| 17 | 5. General & Other Taxes | | | | | |
| 18 | Allocation to water and wastewater and adjustments to general & other | | | | 143 | 143 |
| 19 | taxes per B-3 | | | | 1.40 | 140 |
| 20 | | | | | | |
| 21 | 6. Regulatory Assessment Fees | | | | | |
| 22 | Calculation of RAFs based on Adjusted and Annualized Test Year | 36,732 | | | | 36,732 |
| 23 | Revenues per B-3 | | | | | |
| 24 | _ | | | | | |
| 25 | Adjusted Test Year TOTI - Wastewater | 36,732 | 9,194 | 22,401 | 143 | 68,470 |
| 26 | | | | | | |
| 27 | PRO FORMA ADJUSTMENTS | | | | | |
| 28 | 7. Regulatory Assessment Fees | | | | | |
| 29 | Adjust for additional revenues requested | 9,646 | | | | 9,646 |
| 30 | O. December Terror | | | | | |
| 31 32 | Payroll Taxes a. Adjustments to P/R taxes per B-3 | | 827 | | | 007 |
| 33 | a. Adjustinents to FIR taxes per B-5 | | 021 | | | 827 |
| 34 | Total Taxes Other than Income - Wastewater | 46,378 | 10,021 | 22,401 | 143 | 78,943 |
| 35 | = | 40,070 | 10,021 | 22,401 | 143 | 70,543 |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | | | | | | |
| | | | | | | |

 <sup>43
 44 *</sup>Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected [] Schedule: C-1 Page 1 of 1

Preparer: Kirsten Markwell

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 | Ac | Utility ljustments | _ | Utility Adjusted | Water | _ | Sewer |
|-------------|---|------|------------------------|----|-----------------------|----|---------------------|--------|----|--------|
| 1 2 | Current Tax Expense | C-2 | \$ 49,020 | \$ | 105,143 | \$ | 154,163 | 90,887 | \$ | 63,276 |
| 3 4 | Deferred Income Tax Expense | C-5 | (37,156) | | 37,156 | | - | - | | - |
| 5 6 | ITC Realized This Year | C-7 | - | | - | | - | - | | - |
| 7 8 9 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-7 | - | | - | | - | • | | - |
| 10 11 | Parent Debt Adjustment | C-8 | - | | | | - | - | | |
| 12 | Total Income Tax Expense | | \$ 11,864 | \$ | 142,299 | \$ | 154,163 | 90,887 | \$ | 63,276 |

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

Recap Schedules: B-1, B-2

State and Federal income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X] Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 - Water

Page 1 of 2

Preparer: Kirsten Markwell

| Line No. | | _ Pe | Total or Books | _^ | Test Year djustments | _ | Test Year Adjusted Water | - | ro Forma ljustments | _ | Pro Forma Adjusted |
|----------------|---|------|-------------------|----|-------------------------|---------------|--------------------------------|----|------------------------|----|-----------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | (96,128) | \$ | 225,955 | \$ | 129,827 | \$ | 119,214 | \$ | 249,041 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | (23,913) | | 42,876 | | 18,963 | | 71,924 | | 90,887 |
| 3 | | | | | | | | | | | |
| 4 | Subtotal | | (120,041) | | 268,831 | | 148,790 | | 191,138 | | 339,928 |
| 5 | Less: Interest Charges (Sch. C-3) | | 201,897 | | (103,498) | | 98,399 | | | | 98,399 |
| 6 7 8 | Taxable Income Per Books | | (321,938) | | 372,329 | | 50,391 | | 191,138 | | 241,529 |
| 9 | Schedule M Adjustments: | | | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 191 | | (191) | | _ | | | | - |
| 11 12 | Timing Differences (From Sch. C-5) | | (64,511) | | 64,511 | | | | <u> </u> | | <u>-</u> |
| 13 | Total Schedule M Adjustments | | (64,320) | | 64,320 | | _ | | _ | | _ |
| 14 | Total Ocheune in Aujustinents | | (04,020) | | 04,020 | | | | | | |
| 15 | Taxable Income Before State Taxes | | (257,618) | | 308,009 | | 50,391 | | 191,138 | | 241,529 |
| 16 17 | Less: State income Tax Exemption (\$5,000) | | | | | | · | | | | ···· |
| 18 | State Taxable Income | | (257,618) | | 308,009 | | 50,391 | | 191,138 | | 241,529 |
| 19 20 | State Income Tax (5.5% of Line 18)* Limited by NOL | | (14,169) | | 16,941 | | 2,772 | | 10,513 | | 13,284 |
| 21 22 | Credits | | | | | | | | | | <u> </u> |
| 23 24 | Current State Income Taxes | | (14,169) | | 16,941 | | 2,772 | | 10,513 | | 13,284 |
| 25 | Federal Taxable Income (Line 15 -23) | | (243,449) | | 291,068 | | 47,619 | | 180,626 | | 228,245 |
| 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) Less: Investment Tax Credit Realized | | (82,773) | | 98,963 | | 16,191 | | 61,413 | | 77,603 |
| 29 30 | This Year (Sch. C-7) | | - | | | | - | _ | | | |
| 31 32 | Current Federal Inc. Taxes (Line 27 - Line 29) | | (82,773) | | 98,963 | | 16,191 | | 61,412 | | 77,603 |
| 33 | Summary: | | | | | | | | | | |
| 34 | Current State Income Taxes (Line 23) | | (14,169) | | 16,941 | | 2,772 | | 10,512 | | 13,284 |
| 35 36 | Current Federal Income Taxes (Line 31) | | (82,773) | | 98,963 | | 16,191 | | 61,412 | | 77,603 |
| 37 | Total Current Income Tax Expense (To C-1) | \$ | (96,942) | \$ | 115,904 | \$ | 18,963 | \$ | 71,924 | \$ | 90,887 |
| 38 39 40 | | | orting Sche | | es: B-1, C-3, C -1 | -4 , C | C-5, C-8 | | | | |

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

interim [] Final [X] Historic [X] Projected []

40

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.

Schedule: C-2 - Wastewater Page 2 of 2

Preparer: Kirsten Markwell

| Line No. | | _ Р | Total er Books | _/ | Test Year Adjustments | A | est Year djusted astewater | | ro Forma ljustments | Pro Forma Adjusted |
|-------------|--|------|-------------------|----------|--------------------------|---------|----------------------------------|--|------------------------|---------------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | 408,268 | \$ | (324,211) | \$ | 84,057 | \$ | 89,312 | \$ 173,369 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | (12,688) | | 22,079 | | 9,391 | | 53,885 | 63,276 |
| 3 | | | | | | | | | | |
| 4 | Subtotal | | 395,580 | | (302,132) | | 93,448 | | 143,197 | 236,645 |
| 5 | Less: Interest Charges (Sch. C-3) | | 140,559 | | (72,067) | | 68,492 | | - | 68,492 |
| 6 | | | | | | | | | | |
| 7 | Taxable Income Per Books | | 255,021 | | (230,065) | • | 24,956 | | 143,197 | 168,153 |
| 8 | | | | | | | | | | |
| 9 | Schedule M Adjustments: | | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 101 | | (101) | | - | | | - |
| 11 | Timing Differences (From Sch. C-5) | | (34,227) | | 34,227 | | | | | - |
| 12 | | | | | | | | | | |
| 13 | Total Schedule M Adjustments | | (34,126) | | 34,126 | | | | | |
| 14 | | | | | | | | | | |
| 15 | Taxable Income Before State Taxes | | 289,147 | | (264,191) | | 24,956 | | 143,197 | 168,153 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | | | | | | | | |
| 17 | | | | | | | | | | |
| 18 | State Taxable Income | | 289,147 | | (264,191) | | 24,956 | | 143,197 | 168,153 |
| 19 | State Income Tax (5.5% of Line 18)* | | 15,903 | | (14,531) | | 1,373 | | 7,875 | 9,248 |
| 20 | Limited by NOL | | | | | | | | | |
| 21 | Credits | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | Current State Income Taxes | | 15,903 | | (14,531) | | 1,373 | | 7,875 | 9,248 |
| 24 | | | | | | | | | | |
| 25 | Federal Taxable Income (Line 15 -23) | | 273,244 | | (249,660) | | 23,583 | | 135,322 | 158,905 |
| 26 | Federal Income Tax Rate | | 0.34 | | 0.34 | | 0.34 | | 0.34 | 0.34 |
| 27 | Federal Income Taxes (Line 25 x Line 26) | | 92,903 | | (84,884) | | 8,018 | | 46,009 | 54,028 |
| 28 | Less: Investment Tax Credit Realized | | | | | | | | | |
| 29 | This Year (Sch. C-7) | | | | | | | | | |
| 30 | 6 | | 00.000 | | (04.004) | | 0.040 | | 40.040 | E 4 000 |
| 31 | Current Federal Inc. Taxes (Line 27 - Line 29) | | 92,903 | | (84,884) | | 8,018 | | 46,010 | 54,028 |
| 32 | • | | | | | | | | | |
| 33 | Summary: | | 45.000 | | (44.504) | | 4 070 | | 7.075 | 0.040 |
| 34 | Current State Income Taxes (Line 23) | | 15,903 | | (14,531) | | 1,373 | | 7,875 | 9,248 |
| 35 | Current Federal Income Taxes (Line 31) | | 92,903 | | (84,884) | | 8,018 | | 46,010 | 54,028 |
| 36 | Tatal Ourseat Income Tou Fundamen (To O.4) | • | 400.000 | | (00.445) | • | 0.004 | • | E0 005 | 00.070 |
| 37 | Total Current Income Tax Expense (To C-1) | * | 108,806 | <u>*</u> | (99,415) | à. | 9,391 | <u>* </u> | 53,885 | \$ 63,276 |
| 38 | | _ | | | | | | | | |
| 39 | | Supp | orting Sched | lule | s: B-2, C-3, C-4 | ı, C-5, | , C-8 | | | |

Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]
Historic [X] Projected []

21

23

Florida Public Service Commission

Schedule: C-3 Page 1 of 1

Preparer: Kirsten Markwell

Supporting Schedules: D-1, C-8

Recap Schedule: C-2

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

| No. | | Total | Utility | Utility | | |
|-----|---|-----------------------|----------------|---------------|--------|------------|
| | Description | Per Books | Adjustments* | 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/Deposits | 3,919 | (2,099) | 1,820 | 1,073 | 747 |
| 7 | | | | | | |
| 8 | Other Interest Expense - Intercompany | 338,538 | (173,467) | 165,071 | 97,326 | 67,745 |
| 9 | | | | | | |
| 10 | AFUDC | (1 |) 1 | - | | |
| 11 | | | | | | |
| 12 | ITC Interest Synchronization | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | | _ _ | | - | - |
| 14 | | | | | | |
| 15 | Total Used For Tax Calculation | \$ 342,456 | \$ (175,565) | \$ 166,891 \$ | 98,399 | \$ 68,492 |
| 16 | | | | | | |
| 17 | | | | | | |
| | * Adjustment to calculate interest per capita | al structure in Sched | tule D1. | | | |
| 19 | | | | | | |
| 20 | | | | | | |

22 Calculation of ITC Interest Synchronization Adjustment

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

| 24 25 26 | Balances From Schedule D-1 | Amou | ınt | Ratio | Cost | Total Weighted <u>Cost</u> | Debt Only Weighted Cost |
|----------------|----------------------------|------|-----|---------------|-------------------|----------------------------------|-------------------------------|
| 27 | | | | | | | |
| 28 | Long-Term Debt | \$ | - | This Schedule | is not applicable | | |
| 29 | | | | | | | |
| 30 | Short-Term Debt | | - | | | | |
| 31 | | | | | | | |
| 32 | Preferred Stock | | - | | | | |
| 33 | | | | | | | |
| 34 | Common Equity | | - | | | | |
| 35 | | | | | | | |
| 36 | Total | \$ | | \$ | _ \$ | <u>\$</u> | <u>\$</u> |

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule: C-4

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

Historic [X] Projected []

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

| Line | | | | |
|------|--|---------------------------------------|------------------|----------|
| No. | | | Water | Sewer |
| 1 | Meals & Entertainment per below allocation | | \$ 191 | \$ 101 |
| 2 | | | | |
| 3 | Total | | \$ 191 | \$ 101 |
| 4 | | = | | <u> </u> |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | Allocation Methodology to UIF water and wastewater s | systems is based upon number of E | RCs at year end. | |
| 10 | | | | |
| 11 | Total - Meals & Entertainment | 1,371 | | |
| 12 | @50% | 686 | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Allocation Methodology to counties based on UIF num | · · · · · · · · · · · · · · · · · · · | | |
| 17 | | 12/31/11 ERCs | <u>Water</u> | Sewer |
| 18 | Marion County - Water | 527.6 | 39 | |
| 19 | Marion County - Wastewater | 76.2 | | 6 |
| 20 | Orange County - Water | 298.5 | 22 | |
| 21 | Pasco County - Water | 2,883.0 | 212 | |
| 22 | Pasco County - Wastewater | 1,137.0 | | 84 |
| 23 | Pinellas County - Water | 430.1 | 31 | |
| 24 | Seminole County - Water | 2,592.5 | 191 | |
| 25 | Seminole County - Wastewater | 1,375.5 | | 101 |
| 26 | TOTAL UIF | 9,320.4 | 495 | 191 |

Supporting Schedule: None Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected [] Interim [X] Final [X]

Schedule: C-5 Page 1 of 1 Preparer: Kirsten Markwell

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.

| | | | UIF | | | | Per B | ooks Allocation | to County Sy | stems | | |
|------|---|-------------|-------------|-------------|-----------|---------|----------|-----------------|--------------|----------|-----------|----------|
| Line | | Total | Utility | Utility | Marion | Marion | Orange | Pasco | Pasco | Pinellas | Seminole | Seminole |
| No. | Description | Per Books | Adjustments | Adjusted | Water | Sewer | Water | Water | Sewer | Water | Water | Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | Tax Depreciation and Amortization | \$ 415,201 | | \$ 415,201 | | | | | | | | |
| 4 | Book Depreciation and Amortization | 525,753 | | 525,753 | | | | | | | | |
| 5 | | | | | | | | | | | - | |
| 6 | Difference | (110,552) | - | (110,552) | | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | Tap Fees | - | | - | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | | 15,050 | | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | - | | - | | | | | | | | |
| 14 | Deferred Rate Case Amortization | (137,916) | | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | | 4,172 | | | | | | | | |
| 16 | Bad Debts | 2,094 | | 2,094 | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | | 2,249 | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,2 |
| 20 | | | _ | | | | | | | , | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) | (12,756) | - | (12,756) | | | | | | | | |
| 23 | (Limited by NOL) | • | | | | | | | | | | |
| 24 | State Deferred Tax (See Note 2) | (12,756) | - | (12,756) | | | | | | | | |
| 25 | | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes | | | | | | | | | | | |
| 27 | (Line 18 - 23) | (219,171) | _ | (219,171) | | | | | | | | |
| 28 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | | | | | | | | |
| 29 | | 0.01 | | | | | | | | | | |
| 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | - | (74,519) | | | | | | | | |
| 31 | , serial personal rando (mile as a mile ar) (riole o) | (14,515) | _ | (, 4,010) | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | _ | (12,756) | | | | | | | | |
| 33 | nee. Oute perentee (anno (anno 20) | (12,130) | | (12,700) | | | | | | | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | s - | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,88 |
| 35 | | 4 (0.1210) | <u> </u> | - (,,-) | (-1,0-10) | 1,7/ | (2,1.30) | 120,000/ | (15,541) | (-,027) | (2-4,270) | (.=,00 |

Notes:

Notes:

(1) The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book depreciation on the Company's tax schedule and the Company's books.

(2) The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

(3) The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have not been included in the above schedule.

Supporting Schedules: None Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Historic [X] Projected [] Florida Public Service Commission

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

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 | | Acc | ount No. 4419 / 436 | 9 | Acco | unt No. 4421 / 4371 | | Net Defer | red Income Taxes - T | OTAL |
|------|------|----------|---------------------|-----------|----------|---------------------|-----------|-------------|----------------------|-------------|
| No. | Year | State | Federal | Total | State | Federal | Total | 190.2 State | 190.1 Federal | Total |
| 1 | 2008 | 978 | 10,505 | 11,483 | 3,883 | 22,681 | 26,564 | (33,729) | (1,105,511) | (1,139,240) |
| 2 | 2009 | 978 | 10,505 | 11,483 | 3,955 | 23,101 | 27,056 | (35,951) | (1,105,267) | (1,141,218) |
| 3 | 2010 | 978 | 10,505 | 11,483 | 4,106 | 23,985 | 28,091 | (15,719) | (973,238) | (988,957) |
| 4 | 2011 | 978 | 10,505 | 11,483 | 4,094 | 23,917 | 28,011 | (15,305) | (970,837) | (986,142) |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | Acc | ount No. 4425 / 437 | 5 | Acco | unt No. 4427 / 4377 | | | | |
| 8 _ | Year | State | Federal | Total | State | Federal | Total | | | |
| 9 | 2008 | (19,740) | (115,312) | (135,052) | (3,347) | (19,548) | (22,895) | | | |
| 10 | 2009 | (23,012) | (134,429) | (157,441) | (1,486) | (8,675) | (10,161) | | | |
| 11 | 2010 | (20,720) | (121,038) | (141,758) | (267) | (1,553) | (1,820) | | | |
| 12 | 2011 | (20,183) | (117,903) | (138,086) | (301) | (1,750) | (2,051) | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | Acc | ount No. 4433 / 438 | 3 | Acco | unt No. 4437 / 4387 | | | | |
| 16 _ | Year | State | Federal | Total | State | Federal | Total | | | |
| 17 | 2008 | (383) | (23,216) | (23,599) | (15,120) | (980,621) | (995,741) | | | |
| 18 | 2009 | (2,801) | (23,216) | (26,017) | (14,749) | (979,354) | (994,103) | | | |
| 19 | 2010 | (5,219) | (23,216) | (28,435) | 4,277 | (868,503) | (864,226) | | | |
| 20 | 2011 | (5,228) | (23,318) | (28,546) | 4,218 | (868,818) | (864,600) | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | Acc | ount No. 4385 / 443 | 5 | | | | | | |
| 24 _ | Year | State | Federal | Total | | | | | | |
| 25 | 2008 | - | - | - | | | | | | |
| 26 | 2009 | 1,164 | 6,801 | 7,965 | | | | | | |
| 27 | 2010 | 1,126 | 6,582 | 7,708 | | | | | | |
| 28 | 2011 | 1,117 | 6,530 | 7,647 | | | | | | |

Supporting Schedules: C-6, Pg 2 & 3 Recap Schedules: A-18, A-19, D-2 Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Schedule: C-6 Page 2 of 3 Preparer: Kirsten Markwell

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. 4 | 419 (190.2011) Def | erred State Tax - | Other Tap Fees | | | Account No. 4421 | (190.2012) - Deferr | ed State Tax - Ta | p Fees Post 2000 | |
|----------|------|---------------|---------------------|----------------------|------------------|----------|------|------------------|---------------------|----------------------|------------------|----------|
| | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| Line | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| No. | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Batance | Deferral | Year | (Credit) | Balance |
| 1 | 2008 | | | | | 978 | 2008 | | | | | 3,883 |
| 2 | 2009 | 978 | | | | 978 | 2009 | 3,883 | 72 | | | 3,955 |
| 3 | 2010 | 978 | • | | | 978 | 2010 | 3,955 | 151 | | | 4,106 |
| 4 | 2011 | 978 | - | | | 978 | 2011 | 4,106 | (12) | | | 4,094 |
| 5 | | | | | | | | | | | | |
| 6. | | Account No | . 4425 (190.2020) [| | | | | Account No. | 4427 (190.2021) D | | | |
| 7 | | | Current | Flowback | Adjust, | | | | Current | Flowback | Adjust | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9. | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (19,740) | 2008 | | | | | (3,347) |
| 11 | 2009 | (19,740) | (3,272) | | | (23,012) | 2009 | (3,347) | 1,861 | | | (1,486) |
| 12 | 2010 | (23,012) | 2,292 | | | (20,720) | 2010 | (1,486) | 1,219 | | | (267) |
| 13 | 2011 | (20,720) | 537 | | | (20,183) | 2011 | (267) | (34) | | | (301) |
| 14 15 | | | N- 4433 (400 000 | A) D. f | T 0 | | | A A N - A | 437 (190,2031) Def | | B | |
| | | Account | No. 4433 (190.202 | | | | | Account No. 4 | | | | |
| 16 17 | | Beginning | Current Year | Flowback To Curr. | Adjust. Debit | Ending | | Beginning | Current Year | Flowback To Curr. | Adjust. Debit | Ending |
| 18 | Year | Balance | Tear Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | - Dalatice | - Celeniai | (ca) | (Credit) | (383) | 2008 | | Deterral | 1641 | (Cledit) | (15,120) |
| 20 | 2009 | (383) | (2,418) | | | (2,801) | 2009 | (15,120) | 371 | | | (14,749) |
| 21 | 2010 | (2,801) | (2,418) | | | (5,219) | 2010 | (14,749) | 19,026 | | | 4.277 |
| 22 | 2011 | (5,219) | (9) | | | (5,228) | 2011 | 4,277 | (59) | | | 4,218 |
| 23 | 20 | (0,210) | (0) | | | (0,220) | | -,, | (55) | | | 4,2,0 |
| 24 | | Accou | nt No. 4435 - Defe | red State Tax - 8 | ad Debt | | | | | | | |
| 25 | | | Current | Flowback | Adjust, | | | | | | | |
| 26 | | Beginning | Year | To Curr, | Debit | Ending | | | | | | |
| 27 | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | - | | | | | | |
| 29 | 2009 | | 1,164 | | | 1,164 | | | | | | |
| 30 | 2010 | 1,164 | (38) | | | 1,126 | | | | | | |
| 31 | 2011 | 1,126 | (9) | | | 1,117 | | | | | | |

Supporting Schedules: None Recap Schedules: C-6, Pg 1 Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

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

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. 43 | 69 (190.1011) Defe | erred Federal Tax | Other Tap Fees | | | Account No. 4371 (| 190,1012) Deferred | Federal Tax - Ta | p 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 |
| <u> </u> | 2008 | | | | | 10,505 | 2008 | | | | | 22,681 |
| 2 | 2009 | 10.505 | | | | 10,505 | 2009 | 22,681 | 420 | | | 23,101 |
| 3 | 2010 | 10,505 | | | | 10,505 | 2010 | 23,101 | 884 | | | 23,985 |
| 4 | 2011 | 10,505 | | | | 10,505 | 2011 | 23,985 | (68) | | | 23,917 |
| 6 | | Account No. | 4375 (190.1020) D | eferred Federal Ta | ax - Rate Case | | | Account No. 4 | 377 (190.102 <u>1)</u> Del | erred Federal Tax | r - Maint Fee | |
| 7 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 8 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 9 | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 10 | 2008 | | | | | (115,312) | 2008 | | | | | (19,548) |
| 11 | 2009 | (115,312) | (19,117) | | | (134,429) | 2009 | (19,548) | 10,873 | | | (8,675 |
| 12 | 2010 | (134,429) | 13,391 | | | (121,038) | 2010 | (8,675) | 7,122 | | | (1,553 |
| 13 | 2011 | (121,038) | 3,135 | | | (117,903) | 2011 | (1,553) | (197) | | | (1,750) |
| 14 15 | | Account No. | 4383 (190.1024) D | eferred Federal T | ax - Ord. Exp. | | | Account No. 43 | B7 (190,1031) Defe | rred Federal Tax | Depreciation | |
| 16 | | | Current | Flowback | Adjust. | | | | Current | Flowback | Adjust. | |
| 17 | | Beginning | Year | To Curr. | Debit | Ending | | Beginning | Year | To Curr. | Debit | Ending |
| 18 _ | Year | Balance | Deferral | Year | (Credit) | Balance | Year | Balance | Deferral | Year | (Credit) | Balance |
| 19 | 2008 | | | | | (23,216) | 2008 | | | | | (980,621) |
| 20 | 2009 | (23,216) | 0 | | | (23,216) | 2009 | (980,621) | 1,267 | | | (979,354) |
| 21 | 2010 | (23,216) | 0 | | | (23,216) | 2010 | (979,354) | 110,851 | | | (868,503) |
| 22 | 2011 | (23,216) | (102) | | | (23,318) | 2011 | (868,503) | (315) | | | (868,818) |
| 23 24 | | | t No. 4485 - Deferr | | and Daba | | | | | | | |
| _ | | Accoun | | | | | | | | | | |
| 25 26 | | Beginning | Current Year | Flowback To Curr. | Adjust. Debit | Ending | | | | | | |
| 27 | Year | Balance | Deferral | Year | (Credit) | Balance | | | | | | |
| 28 | 2008 | | | | | | | | | | | |
| 29 | 2009 | | 6,801 | | | 6,801 | | | | | | |
| 30 | 2010 | 6,801 | (219) | | | 6,582 | | | | | | |
| 31 | 2011 | 6,582 | (52) | | | 6,530 | | | | | | |

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

Investment Tax Credits - Analysis

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Florida Public Service Commission

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

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

| _ | | | | 1.5 % ITC | | | , | | | |
|-------------|-------|--------------|---------------------------|-----------------------|-------------|-------------|-------------|----------|-----------------------|------------|
| Line No. | Year | Gross ITC | Acc. Amort. 12/31/2008 | Net ITC 12/31/2008 | 2009 | 2010 | 2011 | | | |
| 1 | Prior | (18,612) | 7,812 | (10,800) | 279 | 279 | 279 | | | |
| 2 | 1981 | (7,053) | 2,862 | (4,191) | 106 | 106 | 106 | | | |
| 3 | 1982 | (18,745) | 7,306 | (11,439) | 281 | 281 | 281 | | | |
| 4 | 1983 | (52,301) | 19,625 | (32,676) | 785 | 785 | 785 | | | |
| 5 | 1984 | (37,642) | 13,560 | (24,082) | 565 | 565 | 565 | | | |
| 6 | 1985 | (12,934) | 4,462 | (8,472) | 194 | 194 | 194 | | | |
| 7 | 1986 | (9,723) | 3,212 | (6,511) | 146 | 146 | 146 | | | |
| 8 | | | _ | | 2,356 | 2,356 | 2,356 | | | |
| 9 | | | 58,839 | (98,171) | (95,815) | (93,459) | (91,103) | | | |
| 10 | | | • | | | | | | | |
| 11 | | | Per Books | (102,883) | (102,098) | (99,742) | (88,747) | | | |
| 12 | | | _ | | | | | | | |
| 13 | | | Difference | (4,712) | (6,283) | (6,283) | 2,356 | | | |
| 14 | | | • | See Note 1. | See Note 2. | See Note 3. | See Note 4. | | | |
| 15 | | | | | | | | | | |
| 16 | | | | | | | | | | |
| 17 | | | | | | | | | Allocation to Countie | <u>:s</u> |
| 18 | | | Amount | Realized | Amortiz | ation | | | | |
| 19 | | | | Prior | | Prior | | | 12/31/11 ERCs | Allocation |
| 20 | | Beginning | Current | Year | Current | Year | Ending | Marion | 603.8 | (5,902) |
| 21 | | Balance | Year | Adjust. | Year | Adjust. | Balance | Orange | 298.5 | (2,918) |
| 22 | 2008 | | | | | | (98,171) | Pasco | 4,020.0 | (39,294) |
| 23 | 2009 | (98,171) | | | 2,356 | | (95,815) | Pinellas | 430.1 | (4,204) |
| 24 | 2010 | (95,815) | | | 2,356 | | (93,459) | Seminole | 3,968.0 | (38,786) |
| 25 | 2011 | (93,459) | | | 2,356 | | (91,103) | TOTAL | 9,320.4 | (91,103) |

28 29

- 1. 2008 Ending Balance is adjusted by \$4,712 to reflect the yearly amortization of \$2,356, not recorded on the books of UIF by error each in 2007 and 2008.
 2. 2009 Current Year includes adjustment of \$1,571 to reflect the correct yearly amortization of \$2,356, as opposed to the \$785 amortization that was booked in 2009.
 3. 2010 Current Year required no adjustment. Difference between End of Year Balance per books and above schedule is \$6,283 due to the Schedule adjustments of \$4,712 to 2008 Ending Balance and \$1,571 to 2009 Ending Balance described in Notes 1 and 2.
- 34
 35 4. 2011 Current Year is adjusted by (\$2,356). When booking the corrections noted in items 1 and 2 above, one yearly amortization of \$2,356 was booked in excess of the required adjustment.

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

17 18

19 20 21

22 23 Schedule: C-8 Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Kirsten Markwell

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.

| | | Parent's Name: | | Utilities, Inc. | | |
|------|---------------------------------|----------------|--------------|-----------------|----------|-----|
| Line | | · _ | % of | Cost | Weighted | |
| No. | Description | Amount | Total | Rate | Cost | _ |
| 1 | Long-Term Debt | | % | % | , | % |
| 2 | | | | | | |
| 3 | Short-Term Debt | • | | | | |
| 4 | | | | | | |
| 5 | Preferred Stock | | | | | |
| 6 | | | | | | |
| 7 | Common Equity - Common Stock | | | | | |
| 8 | Retained Earnings - Parent Only | _ | | | | |
| 9 | | _ | | | | |
| 10 | Deferred Income Tax | | | | | |
| 11 | | | | | | |
| 12 | Other Paid in Capital | | | | | |
| 13 | | | - | | | _ |
| 14 | Total | N/A | 0.00%_% | | | _ % |
| 15 | • | | | | | = |
| 16 | | | | | | |

Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)

X Equity of Subsidiary (To C-1)

NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany 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 Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-9 Page 1 of 1

Preparer: Kirsten Markwell

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

Line No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Schedule: C-10 Page 1 of 1

Preparer: Kirsten Markwell

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

| 1 | What tax years are currently open with the Internal Revenue Service? | None |
|--------|---|------|
| 2 | | |
| 3 | Is the treatment of customer deposits at issue with the IRS? | No |
| 4 5 | Is the treatment if contributions in aid of construction at issue with the IRS? | No |
| 6 | | 110 |
| 7 | Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule D-1 Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) Reconciled to | (3) | (4) | (5) |
|----------|---------------------------------|----------------------------------|---------|-----------|---------------|
| Line No. | Class of Capital | Requested Rate Base AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 2,482,275 | 45.63% | 6.65% | 3.03% |
| 2 | Short Term Debt | _ | | | |
| 3 | Preferred Stock | - | | | |
| 4 | Common Equity | 2,468,413 | 45.37% | 10.36% | 4.70% |
| 5 | Customer Deposits | 30,341 | 0.56% | 6.00% | 0.03% |
| 6 | Tax Credits - Zero Cost | 39,287 | 0.72% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 419,804 | 7.72% | | |
| 9 | Other (Explain) | - | | | |
| 10 | | | | | |
| 11 | Total | 5,440,120 | 100.00% | | 7.76% |
| 12 | | | | | |

13

14 Notes:

1. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-12-0339-PAA-WS.

15 16

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

Supporting Schedules: D-2 Recap Schedules: A-1, A-2 Reconciliation of Capital Structure to Requested Rate Base 13-Month Average Balance

Florida Public Service Commission

Schedule D-2

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Page 1 of 2

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|------------------|------------------|------------------|------------------|-------------|---------------------|
| | | | | | Reconciliation A | Adjustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average (Note 2) | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (177,517,725) | 50.14% | 2,482,275 |
| 2 | Short Term Debt | - | • | • | - | | |
| 3 | Preferred Stock | | | | - | | |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (176,560,856) | 49.86% | 2,468,413 |
| 5 | Customer Deposits | 26,971 | 32,977 | 30,341 | | n/a | 30,341 |
| 6 | Tax Credits - Zero Cost | 39,789 | 38,786 | 39,287 | • | n/a | 39,287 |
| 7 | Tax Credits - Weighted Cost | | | | | | - |
| 8 | Accumulated Deferred Income Taxes - See Note 2 | 420,993 | 405,545 | 419,804 | | n/a | 419.804 |
| 9 | Other (Explain) | | | | _ | | · · |
| 10 | | | | | | | |
| 11 | Total | 359,264,919 | 357,482,409 | 359,518,701 | (354,078,581) | 100.00% | 5,440,120 |
| 12 | | | | | | | |

13 14 15 Notes:

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

^{1.} Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Preferred Stock Outstanding Thirteen Month Average

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Interim [] Final [x] Historical [x] Projected []

Florida Public Service Commission

Schedule D-3 Page 1 of 1

Preparer: Kirsten E. Markwell

| Explar | ation: Provide data as s | pecified or | preferred stock on a | thirteen month aven | age basis. If the utili | ity is an operating division or | r subsidiary, submit an addition | nal schedule which reflects the | same informati | on for the parent level. | | |
|--------|--------------------------|-------------|----------------------|---------------------|-------------------------|---------------------------------|----------------------------------|---------------------------------|--------------------------|--------------------------|---------------------|----------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Line | Description, Coupon | ksue | Call Provision, | Principal Amount | Principal Amount | Discount or Premium | Discount or Premium | Issuing Expense | Net Proceeds | Rate (Contract Rate | Dollar Dividend on | Effective Cost |
| No. | Rate, Years of Life | Date | Special Restriction | Sold (Face Value) | Outstanding | on Principal Amount Sold | Associated with Column (5) | Associated with Column (4) | (5)-(9)+(7) | on Face Value) | Face Value (11)x(5) | Rate (12)/(10) |

Not applicable.

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final [x]

Historical [x] Projected []

Florida Public Service Commission

Schedule D-4

Page 1 of 1

Preparer: Kirsten E. Markwell

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) |
|----------|---------------------|---------------------------------------|---------------------------------|--------------------------------|-----------|
| | | | | Thirteen Month Average | Effective |
| Line No. | Lender | Total Interest Expense | Maturity Date | Amount Outstanding at 12/31/11 | Cost Rate |
| 1 | Chase | - | Revolving Line of Credit | | |
| 2 | | | | * | |
| 3 | Total | - | | - | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | Note: Short term of | lebt is actual for Utilities, Inc. of | Florida's parent company, Utili | ities, Inc. | |
| 7 | | | | , | |
| 8 | *Maturity Date no | t applicable | | | |

Recap Schedules: A-19, D-2

Cost of Long Term Debt 13-Month Average Balance

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS Schedule Year Ended: December 31, 2011 Interim [x] Final [x] Historical [x] Projected []

Florida Public Service Commission

Schedule D-5 Page 1 of 1

Preparer: Kirsten E. Markwell

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) |
| | | | | Thirteen Month Average | Amount | Unamortized Discount | Unamortized Issuing | Annual Amortization of | Annual Amortization of | Interest Cost | Total | Effective |
| Line | Description, Coupon | Issue Date - | Principal Amount | Principal Amount | Outstanding | or Premium Associated | Expense Associated | Discount or Premium | Issuing Expense on | (Coupon Rate | Interest Cost | Cost Rate |
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | x Column (4)) | (8)+(9)+(10) | (11)/((4)-(6)-(7)) |
| 1 2 3 | 6.58% note, due in installments beginning 2017 | 7/19/2006 - 7/19/2035 | 180,000,000 | 180,000,000 | - | | 1,273,158 | - | 43,266 | 11,844,000 | 11,887,266 | 6.65% |
| 4 5 6 | Total | | 180,000,000 | 180,000,000 | : | | 1,273,158 | | 43.266 | 11.844.000 | 11,887,266 | 6.65% |

7
8 Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

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

Company: Utilities, Inc. of Florida - Seminote County Docket No.: 120209-WS Schedule Year Ended: Docember 31, 2011 Interim [] Final [3] Historical [x] Projected []

Florida Public Service Commission

Schedule D-6 Page 1 of 1

Preparer, Kirsten E. Markwell

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) |
|------|---------------------|---------------|-------------------|------------------------|-----------------|-----------------------|---------------------|--------------------------|------------------------|-------------------|---------------|---------------|--------------------|
| | | | | Thirteen Month Average | Amount | Unamortized Discount | Unamortized Issuing | Annual Amortization of | Annual Amortization of | Basis of | Interest Cost | Total | Effective |
| Line | Description, Coupon | Issue Date - | Principal Amount | Principal Amount | Outstanding | or Premium Associated | Expense Associated | Discount or Premium | Issuing Expense on | Variable Rate | (Coupon Rate | Interest Cost | Cost Rate |
| No. | Rate, Years of Life | Maturity Date | Sold (Face Value) | Outstanding 12/31/11 | within One Year | with Column (4) | with Column (4) | on Principal Outstanding | Principal Outstanding | (i.e. Prime + 2%) | x Column (4)) | (8)+(9)+(11) | (12)/((4)-(6)-(7)) |

Not applicable.

Note: Variable rate long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Utility [X] or Parent [] Historic [X] or Projected [] Schedule: D-7 Page 1 of 1

Preparer: Kirsten E. Markwell

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

| · · | (1) | (2) | (3) | (4) | (5) Ending |
|------|-------------|-----------|----------|---------------------|------------------|
| Line | For the | Beginning | Deposits | Deposits | Balance |
| No. | Month Ended | Balance | Received | Refunded | (2+3-4) |
| 1 | Dec-10 | | | | 26 071 |
| 2 | | 26 071 | 1 402 | 540 | 26,971 27,016 |
| 2 | Jan-11 | 26,971 | 1,493 | 548 | 27,916 |
| 3 | Feb-11 | 27,916 | 1,150 | 766 | 28,300 |
| 4 | Mar-11 | 28,300 | 1,874 | 951 | 29,223 |
| 5 | Apr-11 | 29,223 | 1,296 | 1,058 | 29,461 |
| 6 | May-11 | 29,461 | 1,654 | 855 | 30,260 |
| 7 | Jun-11 | 30,260 | 1,482 | 1,228 | 30,514 |
| 8 | Jul-11 | 30,514 | 1,435 | 959 | 30,990 |
| 9 | Aug-11 | 30,990 | 1,784 | 1,137 | 31,637 |
| 10 | Sep-11 | 31,637 | 1,254 | 1,112 | 31,779 |
| 11 | Oct-11 | 31,779 | 1,274 | 1,033 | 32,020 |
| 12 | Nov-11 | 32,020 | 1,414 | 1,045 | 32,389 |
| 13 | Dec-11 | 32,389 | 1,462 | 874 | 32,977 |
| 14 | | | | | |
| 15 | | | Thirte | en Month Average \$ | 30,341 |

Recap Schedules: A-19, D-2

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011 Interim [] Final [x] Water [x] or Sewer []

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

Schedule E-1 Page 1 of 2 Preparer: Kirsten Markwell

| (1) | (3) | (4) | . (5) | (6) | (7) | (8) | (9) |
|-------------|--------------------------------------|-------------------------|---------------------|----------------------|---------------------|------------------------|----------------|
| | | Test Year Rates | Test Year Rates | Test Year Rates | Test Year Rates | Current Rates | |
| Line No. | Class/Meter Size | Effective 10.19.2010 | Effective 2.23.2011 | Effective 7.21.2011 | Effective 7.26.2011 | Effective 1.16.2012 | Proposed Rates |
| 1 | Residential | | | | | | |
| 2 | 5/8" Residential | \$7.30 | \$7.36 | \$7.19 | \$7.23 | \$7.23 | \$9.72 |
| 3 | 1" Residential | \$18.25 | \$18.40 | \$17.98 | \$18.08 | \$18.08 | \$24.30 |
| 4 | 1.5" Residential | \$36.50 | \$36.80 | \$35.96 | \$36.16 | \$36.17 | \$48.61 |
| 5 | 2" Residential | \$58.40 | \$58.88 | \$57. 5 3 | \$57.85 | \$57.86 | \$77.75 |
| 6 | 3" Residential | \$116.80 | \$117.76 | \$115.06 | \$115.70 | \$115.72 | \$155.50 |
| 7 | 4" Residential | \$182.50 | \$184.00 | \$179.78 | \$180.79 | \$180.83 | \$243.00 |
| 8 | 6" Residential | \$365.00 | \$367.99 | \$359.56 | \$361.57 | \$361.64 | \$485.97 |
| 9 | | | | | | | |
| 10 | General Service | | | | | | |
| 11 | 5/8" General Service | \$7.30 | \$7.36 | \$7.19 | \$7.23 | \$7.23 | \$9.72 |
| 12 | 1" General Service | \$18.25 | \$18.40 | \$17.98 | \$18.08 | \$18.08 | \$24.30 |
| 13 | 1.5" General Service | \$36.50 | \$36.80 | \$35.96 | \$36.16 | \$36.17 | \$48.61 |
| 14 | 2" General Service | \$58.40 | \$58.88 | \$57.53 | \$57.85 | \$57.86 | \$77.75 |
| 15 | 3" General Service | \$116.80 | \$117.76 | \$115.06 | \$115.70 | \$115.72 | \$155.50 |
| 16 | 4" General Service | \$182.50 | \$184.00 | \$179.78 | \$180.79 | \$180.83 | \$243.00 |
| 17 | 6" General Service | \$365.00 | \$367.99 | \$359.56 | \$361.57 | \$361.64 | \$485.97 |
| 18 | | | | | | | |
| 19 | Gallonage Charge (per 1,000 Gallons) | | | | | | |
| 20 | Residential - First 6,000 gallons | \$ 2.77 | \$2.79 | \$2.75 | \$2.77 | \$2.77 | \$3.72 |
| 21 | Residential - Next 2,000 gallons | \$3.09 | \$3.12 | \$3.10 | \$3.12 | \$3.12 | \$4.19 |
| 22 | Residential - Next 8,000 gallons | \$5.41 | \$5.45 | \$5.34 | \$5.37 | \$5.37 | \$7.22 |
| 23 | Residential - Over 16,000 gallons | \$6.96 | \$7.02 | \$6.88 | \$6.92 | \$6.92 | \$9.30 |
| 24 | General Service | \$3.53 | \$3.56 | \$3.48 | \$3.50 | \$3.50 | \$4.70 |

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [] Final [x]

Water [] or Sewer [X]

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

Schedule E-1 Page 2 of 2 Preparer: Kirsten Markwell

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------|--------------------------------------|-------------------------|---------------------|---------------------|---------------------|------------------------|-------------------|
| | | Test Year Rates | Test Year Rates | Test Year Rates | Test Year Rates | Current Rates | |
| Line No. | Class/Meter Size | Effective 10.19,2010 | Effective 2.23.2011 | Effective 7.21.2011 | Effective 7.26.2011 | Effective 1.16.2012 | Proposed Rates |
| 1 | Residential | | | | | | |
| 2 | All Meter Sizes | \$12.53 | \$12.62 | \$12.45 | \$12.48 | \$12.63 | \$15.95 |
| 3 | Flat Rate (Unmetered) | \$42.44 | \$42.73 | \$42.15 | \$42.27 | \$42.79 | \$54.04 |
| 4 | | | | | | | |
| 5 | General Service | | | | | | |
| 6 | 5/8" General Service | \$12.53 | \$12.62 | \$12.45 | \$12.48 | \$12.63 | \$15.95 |
| 7 | 1" General Service | \$31.33 | \$31.54 | \$31.12 | \$31.21 | \$31.60 | \$39.91 |
| 8 | 1.5" General Service | \$62.65 | \$63.08 | \$62.23 | \$62.40 | \$63.17 | \$79.78 |
| 9 | 2" General Service | \$100.24 | \$100.92 | \$99.56 | \$99.84 | \$101.08 | \$127.65 |
| 0 | 3" General Service | \$200.48 | \$201.84 | \$199.12 | \$199.68 | \$202.16 | \$255.31 |
| 1 | 4" General Service | \$313.25 | \$315.38 | \$311.13 | \$312.00 | \$315.87 | \$398.91 |
| 12 | 6" General Service | \$626.50 | \$630.76 | \$622.26 | \$624.00 | \$631.74 | \$797.82 |
| 13 | | | | | | | |
| 14 | Gallonage Charge (per 1,000 Gallons) | | | | | | |
| 15 | Residential (Maximum 10,000 gallons) | \$6.99 | \$7.04 | \$6.95 | \$6.97 | \$7.06 | \$8.92 |
| 16 | General Service | \$8.39 | \$8.45 | \$8.34 | \$8.36 | \$8.46 | \$10.68 |

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County Docket No.: 120209-WS Test Year Ended: December 31, 2011 Instem: [1 Find | S] Water [x] or Sewer []

Schedule E-2 Page 1 of 4 Preparer: Kirsten Markwell

| | [] Final [x] [x] or Sewer [] | | | | | | | | rates using the billin year, a revenue calc | | | | | | |
|-------------|--|--------------------------|-----------------------|---|--|-------------------------------------|---------------------------------------|--|---|------------------------------------|---------------------------------------|--|---|------------------------------------|--------------------------|
| (1) | | (2) | | (3) | (4) Total Billable | (5) | (6) Test Year | (7) | (8) Total Billable | (9) | (10) Test Year | (11) | (12) Total Billable | (13) | (14) Test Year |
| Line No. | | Class/Motor Size | | Total Bills for Rates Eff. 10/19/10 | Gallons (in 000's) for Rates Eff. 10/19/10 | Test Year Rates Eff. 10/19/10 | Revenues for Rates ESE 10/19/10 | Total Bills for Rates Eff. 2/23/11 | Gallons (in 000's) for Rates Eff. 2/23/11 | Test Year Rates Eff. 2/23/11 | Revenues for Rates Eff. 2/23/11 | Total Bills for Rates Eff. 7/21/11 | Gallons (in 000's) for Rates Eff. 7/21/11 | Test Year Rates Eff. 7/21/11 | for Rates Eff. 7/21/1 |
| | Residential - Base Charge | | | | | | | | | | | | | | |
| 2 | 5/8" Residential 1" Residential | | | 5,137 28 | | \$7.30 \$18.25 | \$37,500 \$511 | 12,882 72 | | \$7.36 \$18.40 | \$94,812 \$1,325 | | | \$7.19 \$17.98 | Si |
| 4 | | | Total Residential | 5.165 | | | \$38,011 | 12,954 | | | \$96.136 | 0 | | | |
| | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | | |
| ! | 5/8* Residential 0-6.000 Gallons | | | | 20,553 | \$2.77 | \$56,932 | | 54,370 | \$2.79 | \$151,692 | | | \$2.75 | |
| | 6,001-8,000 Gallons | | | | 2,275 | \$3.09 | \$7,030 | | 7,510 | \$3.12 | \$23,431 | | | \$3.10 | |
| 0 | 8,001-16,000 Gallons | | | | 2,788 | \$5.41 | \$15,083 | | 11,650 | \$5.45 | \$63,493 | | | \$5.34 | |
| 1 | Over 16,000 Gallons 5/8" Residential Total Gallons | | | | 26,679 | \$6.96 | \$7,398 \$86,443 | | 79,950 | \$7.02 | \$45,068 \$283,684 | | | \$6.88 | |
| 3 | 3/6 Residential Louis Chillons | | | | 20.079 | | 380,443 | | 79,930 | | 3203.004 | | | | |
| 4 | 1" Residential | | | | | | | | | | | | | | |
| 5 | 0-6,000 Gallons 6,001-8,000 Gallons | | | | 139 25 | \$2.77 \$3.09 | \$385 \$77 | | 363 84 | \$2.79 \$3.12 | \$1.013 \$262 | | | \$2.75 \$3.10 | |
| 16 | 8,001-16,000 Gallons | | | | 58 | \$5.41 | \$314 | | 221 | \$5.45 | \$1,204 | | | \$5.34 | |
| 7 | Over 16,000 Gallons | | | | 19 | \$6.96 | <u>\$132</u> | | 145 | \$7.02 | \$1,018 | | | \$6.88 | |
| 8 | I" Residential Total Gallons | | | | 241 | | \$908 | | 813 | | \$3,497 | | 0 | | |
| 9 | Total Residential Service | | | 5,165 | 26,920 | | \$125,363 | 12,954 | 80,763 | | \$383,318 | | | | |
| l | | | | | | | | | | | | | | | |
| 2 | | | Averag | ge Residential Bill | | | \$24,27 | | | | \$29.59 | | | | \$0 |
| 4 (| General Service - Base Charge | | | | | | | | | | | | | | |
| 25 26 | 5/8" General Service 1" General Service | | | 10 10 | | \$7.30 \$18.25 | \$73 \$183 | 25 25 | | \$7.36 \$18.40 | \$184 | | | \$7.19 | |
| 7 | 1.5" General Service | | | 10 | | \$18.25 \$36.50 | \$183 \$73 | 25 5 | | \$18.40 \$36.80 | \$460 \$184 | | | \$17.98 | |
| 28 | 2" General Service | | | 4 | | \$58.40 | \$234 | 10 | | \$58.88 | \$589 | | | | |
| 9 | 3" General Service | | | 4 | | \$116.80 | \$467 | 5 | | \$117.76 | \$589 | | | | |
| 90 31 | | | Total General Service | 30 | | | \$1.029 | 70 | | | \$2,006 | | | | |
| | Gallonage Charge (per 1,000 Galions) | | | | | | | | | | | | | | |
| 3 | 5/8" General Service | | | | 6 | \$3.53 | \$21 | | 11 | \$3.56 | \$39 | | | \$3.48 | |
| 5 | 1" General Service 1.5" General Service | | | | 106 30 | \$3.53 \$3.53 | \$374 \$106 | | 167 60 | \$3.56 \$3.56 | \$595 \$214 | | | \$3.48 | |
| 6 | 2" General Service | | | | 371 | \$3.53 | \$1,310 | | 2,104 | \$3.56 | \$7,490 | | | | |
| 7 | 3" General Service | | | | 996 | \$3.53 | \$3,516 | | 1,187 | \$3.56 | \$4,226 | | | | |
| 8 | | Total | | | 1,509 | | \$5,327 | | 3.529 | | \$12,563 | | | | |
| 0 | Total General Service | | | 30 | 1,509 | | \$6,356 | 70 | 3,529 | | \$14,569 | | 0 | | |
| 1 | | | | | | | | | | | | 77 - 77 | | | |
| 3 | | | Average Ge | eneral Service Bill | | | \$211.87 | | | | \$208.13 | | | | <u>\$0.</u> |
| 4 | Total Miscellaneous Service Charge R | evenues (Adjusted) | | | | | 3,573 | | | | 8,186 | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 7 | Total Above Calculations | | | | | | 135,291 | | | | 406,072 | | | | |
| 8 | Total Per Books | | | | | | \$225,415 | | | | \$427,583 | | | | |
| 9 | Adjustment to Remove Accrual Inclus | led in per Books Balance | | | | | \$318 | | | | \$363 | | | | |
| 0 | Adjustment to Remove 1/31/11 Revers Adjustment to Remove Effect of Refu | | 17011 | | | | (\$134,630) \$43,419 | E0011 Adi C | Over-Refund of 2 | MA Davany | (\$22,594) | | | | |
| 2 | Adjustment to Miscellaneous Service | | | | | | 3-13,419 (\$300) | 34911 Auj. 101 | Over-Return of 2 | no revendes | (\$22,594) | | | | |
| 3 | Total - Adjusted Books | | _ | | | | \$134,222 | | | | \$405,052 | | | | |
| 4 | hier | | | | | | | | | | | | | | |
| 6 | Difference | | | | | | \$1,069 | | | | \$1,021 | | | | |
| | | | | | | | 9.80% | | | | 0.25% | | | | 0.0 |

Florida Public Service Commission

Company: Utilities, Inc. of Florida: Seminole County Docket No.: 120209-WS Tex Year Ended: December 31, 2011 Interim [] Final [s] Water [s] or Sewer [] Schedule E-2
Page 2 of 4
Preparer: Kirston Markwell
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 errord.

| | | | | | calculation must be n | | | | | | | | | |
|----------|---|------------------------------|-----------------------|--------------------------|---------------------------------|--------------------|------------------------------------|--------------------|---------------------------|-----------------------|--------------------|-----------------------|--------------------|-------------------------|
| (1) | | (2) | | (15) | (16) Total Billable | (17) | (18) | (19) | (20) Total Billable | (21) | (22) | (23) | (24) | (25) |
| Line | | | | Total Bills for Rates | Gallons (in 000's) for Rates | Test Year Rates | Test Year Revenues for Rates | Total Bills for | Gallons (in 000's) for | Total Test Year | Current Rates | Annuatized | Proposed | Revenues at Proposed |
| No. | | Class/Meter Size | | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Eff. 1/16/12 | Revenues | Rates | Rates |
| | | | | | | | | | | | | | | |
| 1 2 | Residential - Base Charge | | | 12,801 | | \$7.23 | **** | 30.820 | | **** | | | | |
| 3 | 5/8" Residential 1" Residential | | | 12,801 | | \$18.08 | \$92,551 \$1.266 | 170 | | \$224,863 \$3.101 | \$7.23 \$18.08 | \$222,829 \$3.074 | \$9.72 \$24.30 | \$299,570 \$4,131 |
| 4 | t Residential | | Total Residential | 12,871 | | \$10.00 | \$93,817 | 30,990 | | \$227,964 | 310.00 | \$225,902 | 324.30 | \$303,701 |
| 5 | | | | | | | | | | | | | | |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 7 | 5/8" Residential 0-6,000 Gallons | | | | 51,351 | \$2.77 | \$142,242 | | 126,274 | \$350,866 | | **** | ** ** | |
| ٥ | 6,001-8,000 Gallons | | | | 5,719 | \$3.12 | \$142,242 \$17,843 | | 15,504 | \$330,866 \$48,304 | \$2.77 \$3.12 | \$349,779 \$48,372 | \$3.72 \$4.19 | \$469,739 \$64,962 |
| 10 | 8,001-16,000 Gailons | | | | 7,718 | \$5.37 | \$41,446 | | 22,156 | \$120,021 | \$5.37 | \$118,978 | \$7.22 | \$159,966 |
| 11 | Over 16,000 Gallons | | | | 2.815 | \$6.92 | \$19,480 | | 10.298 | \$71,947 | \$6.92 | \$71.262 | \$9.30 | \$95,771 |
| 12 | 5/8" Residential Total Gallons | | | | 67.603 | | \$221,011 | | 174.232 | \$591,139 | | \$588.391 | | \$790,439 |
| 13 | | | | | | | | | | | | | | |
| 14 15 | 1" Residential 0-6,000 Gailons | | | | 322 | \$2.77 | \$892 | | 824 | \$2,290 | \$2.77 | \$2,282 | \$3.72 | \$3,065 |
| 16 | 6.001-8.000 Gallons | | | | 56 | \$3.12 | \$175 | | 165 | \$514 | \$3.12 | \$2,262 \$515 | \$4.19 | \$5,063 \$691 |
| 16 | 8,001-16,000 Galions | | | | 160 | \$5.37 | \$859 | | 439 | \$2,377 | \$5.37 | \$2,357 | \$7.22 | \$3,170 |
| 17 | Over 16,000 Gallons | | | | 171_ | \$6.92 | S 1,183 | | 335 | \$2,333 | \$6.92 | \$2.318 | \$9.30 | \$3,116 |
| 18 | 1" Residential Total Gallons | | | | 709 | | \$3,109 | | 1,763 | \$7,515 | | \$7.473 | | \$10.042 |
| 19 20 | Total Residential Service | | | 12,871 | 68,312 | | \$317,937 | 30,990 | 175,995 | \$826,617 | | | | <u> </u> |
| 21 | Total Residential Service | | | 12,8/1 | 68,312 | | 3317,337 | 30,550 | 1/3,393 | 3020,017 | | 5821,766 | | \$1,104,182 |
| 22 | | | Ave | ent. | | | \$24.70 | | | \$26.67 | | \$26.52 | | \$35.63 |
| 23 | | | | | | | ***** | | | | | TAXABLE . | | ***** |
| | General Service - Base Charge | | | | | | | | | | | | | |
| 25 | 5/8" General Service | | | 25 | | \$7.23 | \$181 | 60 | | \$438 | \$7.23 | \$434 | \$9.72 | \$583 |
| 26 27 | 1" General Service 1.5" General Service | | | 25 5 | | \$18.08 \$36.16 | \$452 \$181 | 60 12 | | \$1,095 \$438 | \$18.08 \$36.17 | \$1,085 | \$24.30 \$48.61 | \$1.458 |
| 28 | 2" General Service | | | 10 | | \$57.85 | \$579 | 24 | | \$1,401 | \$57.86 | \$434 \$1,389 | \$77.75 | \$583 \$1,866 |
| 29 | 3" General Service | | | 5 | | \$115.70 | \$579 | 14 | | \$1,635 | \$115.72 | \$1,620 | \$155.50 | \$2,177 |
| 30 | | | Total General Service | 70 | | | \$1,971 | 170 | | \$5,005 | | \$4,961 | | \$6,668 |
| 31 | | | | | | | | | | | | | | |
| 32 33 | Gallonage Charge (per 1,000 Gallons) 5/8" General Service | | | | 29 | \$3.50 | \$102 | | 46 | \$162 | | | A | |
| 34 | 1" General Service | | | | 139 | \$3.50 \$3.50 | \$102 \$487 | | 40 412 | \$1.455 | \$3.50 \$3.50 | \$161 \$1,442 | \$4.70 \$4.70 | \$216 \$1,936 |
| 35 | 1.5" General Service | | | | 100 | \$3.50 | \$350 | | 190 | \$670 | \$3.50 | \$665 | \$4.70 | \$893 |
| 36 | 2" General Service | | | | 1,598 | \$3.50 | \$5,593 | | 4,073 | \$14,393 | \$3.50 | \$14,256 | \$4.70 | \$19,143 |
| 37 | 3" General Service | | | | 1,266 | \$3.50 | <u>\$4,431</u> | | 3,449 | S12.173 | \$3.50 | \$12,072 | \$4.70 | \$16.210 |
| 38 | | Total | | | 3,132 | | \$10,962 | | 8,170 | \$28,852 | | \$28,595 | | \$38,399 |
| 39 40 | Total General Service | | | 70 | 3,132 | | \$12,933 | 170 | 8,170 | \$33,857 | | \$33,556 | | \$45,067 |
| 41 | | | | | - 51,174 | | 312,33 | | <u> </u> | - Conjust | | 333,330 | | |
| 42 | | | Average | c | | | \$184.75 | | | \$199.16 | | \$197.39 | | \$265.10 |
| 43 | | | • | | | | | | | | | | | |
| 44 | Total Miscellaneous Service Charge | Revenues (Adjusted) | | | | | 6,932 | | | 18,690 | | 18,690 | | \$18,690 |
| 45 46 | Total Above Calculations | | | | | | 227 902 | | | 970.165 | | 974013 | | 1 167 019 |
| 47 | Local Apore Calculations | | | | | | 337,802 | | | 879,165 | | 874,013 | | 1,167,938 |
| 48 | Total Per Books | | | | | | \$336,371 | | | \$989,369 | | | | |
| 49 | Adjustment to Remove Accrual Inclu | | | | | | \$653 | | | \$1,334 | | | | |
| 50 | Adjustment to Remove 1/31/11 Rever | | | | | | | | | (\$134,630) | | | | |
| 51 | Adjustment to Remove Effect of Refu | | | | | | | | | \$20,825 | | | | |
| 52 53 | Adjustment to Miscellaneous Service Total - Adjusted Books | Cnarges as per Schedule E-5, | rage 1 of 2 | | | | \$337,024 | | | \$876,298 | | Total Requested | Davanuar | \$1,168,514 |
| 54 | · ora - conjunct occurs | | | | | | 3337,024 | | | 30/10,270 | | orn Kednesien | AL VERIOUS | 31,106,314 |
| 55 | Difference | | | | | | \$777 | | | \$2,867 | | Difference | | (\$576) |
| 56 | | | | | | | | | | | | | | |
| 57 | Percentage Difference | | | | | | 0.23% | | | 0.33% | | Percentage Diffe | rence | -0.05% |

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Seminole County Docket No.: 120209-WS Test Year Ended: December 31, 2011 Interim [1] Final [x] Water [] or 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 3 of 4 Preparer: Kirsten Markwell

| (1) | (2) | (3) | (4) Total Billable | (5) | (6) Test Year | (7) | (8) Total Billable | (9) | (10) Test Year | (11) | (12) Total Billable | (13) | (14) Test Year |
|----------|---|-------------------------|-----------------------|------------------|--------------------------|--------------|-----------------------|------------------|----------------------|--------------|------------------------|------------------|-------------------|
| | | Total Bi | | Test Year | Revenues | Total Bills | Gallons (in 000's) | Test Year | Revenues | Total Bills | Gallons (in 000's) | Test Year | Revenues |
| Line | | for Rate | | Rates | for Rates | for Rates | for Rates | Rates | for Rates | for Rates | for Rates | Rates | for Rates |
| No. | Class/Meter Size | Eff. 10/19 | /10 Eff. 10/19/10 | Eff. 10/19/10 | Eff. 10/19/10 | Eff. 2/23/11 | Eff. 2/23/11 | Eff. 2/23/11 | Etf. 2/23/11 | Eff. 7/21/11 | Eff. 7/21/11 | Eff. 7/21/11 | Eff. 7/21/11 |
| | Residential - Base Charge | | | | | | | | | | | | |
| 2 | ALL Meter Sizes | • | 725 | \$12.53 | \$34.144 | 6.855 | | \$12.62 | \$86,510 | | | \$12.45 | \$0 |
| 3 | ALL Melet Sizes | Total 2 | 725 | 312.33 | \$34,144 | 6.855 | | \$12.02 | \$86,510 | | | 312.45 | \$0 |
| 4 | | | <u>,</u> | | \$34,144 | 0,033 | | | 500.510 | | | | |
| 5 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 6 | ALL Meter Sizes (Max. 10,000 gallons) | | 12.238 | \$6.99 | \$85.544 | | 33,068 | \$7.04 | \$232,799 | | | \$6.95 | \$0 |
| 7 | | Total | 12.238 | | \$85,544 | | 33,068 | | \$232.799 | | | | \$0 |
| 8 | | | | | | | | | | | | | |
| 9 | Total Residential Service | 2 | 725 12,238 | | 5119,688 | 6,855 | 33,068 | | \$319,309 | <u> </u> | | | 50 |
| 10 | | | | | | | | | | | | | |
| 11 | | Average Residential | Bill | | \$43.92 | | | | <u>\$46.58</u> | | | | \$0.00 |
| 12 13 | General Service - Base Charge | | | | | | | | | | | | |
| 14 | 5/8" General Service | | | \$12.53 | \$50 | 10 | | \$12.62 | \$126 | | | \$12.45 | \$0 |
| 15 | 1" General Service | | 6 | \$31.33 | 8812 | 15 | | \$31.54 | \$473 | | | \$31.12 | \$ 0 |
| 16 | 2" General Service | | 2 | \$100.24 | \$200 | .5 | | \$100.92 | \$505 | | | \$99.56 | \$0 |
| 17 | 3" General Service | | 4 | \$200.48 | \$802 | 5 | | \$201.84 | \$1,009 | | | \$199.12 | \$0 |
| 18 | Total | General Service | 16 | | \$1,241 | 35 | | | \$2,113 | | | | \$0 |
| 19 | | | | | | | | | | | | | |
| | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 21 | 5/8" General Service | | 2 | \$8.39 | \$17 | | 7 | \$8.45 | \$59 | | | \$8.34 | \$0 |
| 22 | 1" General Service | | 16 | \$8.39 | \$134 | | 52 | \$8.45 | \$439 | | | \$8.34 | \$0 |
| 23 24 | 2" General Service 3" General Service | | 371 996 | \$8.39 \$8.39 | \$3,113 \$8,356 | | 2,104 1,187 | \$8.45 \$8.45 | \$17,779 \$10,030 | | | \$8.34 \$8.34 | \$0 |
| 25 | 3 General Service Total | | 1,385 | 36.39 | \$11,620 | | 3,350 | 36.43 | \$28,308 | | | 38.34 | |
| 26 | rota | | | | 311,020 | | | | 420,700 | | | | |
| 27 | Total General Service | · | 16 1,385 | | \$12,861 | 35 | 3,350 | | \$30,421 | | | | 50 |
| 28 | | | | | | | | | | | | | |
| 29 | | Average General Service | Bill | | \$803.79 | | | | \$869.16 | | | | \$0.00 |
| 30 | | | | | | | | | | | | | |
| 31 | Total Miscellaneous Service Charge Revenues | | | | 263 | | | | 1,152 | | | | |
| 32 | | | | | | | | | | | | | |
| 33 | Total Above Calculations | | | | 132,812 | | | | 350,881 | | | | |
| 34 | | | | | | | | | | | | | |
| 35 36 | Total per Books | alia Balanan | | | \$200,626 | | | | \$337,338 | | | | SO |
| 36 37 | Adjustment to Remove Accrual Included in per Bo Adjustment to Remove 1/31/11 Reversal of 2010 Re | | | | (\$11,159) (\$57,063) | | | | \$11,657 | | | | |
| 38 | Total - Adjusted Books | | | | \$132,404 | | | | \$348,995 | | | | SO |
| 39 | | | | | <u> </u> | | | | | | | | |
| 40 | Difference | | | | \$408 | | | | \$1,886 | | | | |
| 41 | | | | | | | | | | | | | |
| 42 | Percentage Difference | | | | 0.31% | | | | 0.54% | | | | 0.00% |
| | = | | | | | | | | | | | | |

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS Test Year Ended: December 31, 2011 Interim [] Final [s] Water [] or Sewer { x }

Schedule E-2 Page 4 of 4 Preparer: Kirsten Markwell 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

| ** 400 | i [] di Sewei [x] | | | Explain any differen | | | | es. It a rate change | occutien authik | | | | |
|----------|--|-----------------------|--------------|------------------------|--------------|-------------------|-----------|------------------------|-----------------|--------------|------------------|----------|-------------|
| - (I) | (4) | | (16) | the test year, a rev | | | | (20) | (31) | (22) | (22) | (24) | (36) |
| (1) | (2) | | (15) | (16) Total Billable | (17) | (18) Test Year | (19) | (20) Total Biliable | (21) | (22) | (23) | (24) | (25) |
| | | | Total Bills | Gallons (in 000's) | Test Year | Revenues | Total | Gallons | Total | Current | | | Revenues at |
| Line | | | for Rates | for Rates | Rates | for Rates | Bills for | (in 000's) for | Test Year | Rates | Annualized | Proposed | Proposed |
| No. | Class/Meter Size | | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Eff. 1/16/12 | Revenues | Rates | Rates |
| 140. | Ciana Meter State | | Ell. #2011 | Lit. //LUTI | LIL HEOTT | <u> </u> | 1001 1001 | 100 100 | - Revenue | Car. 1/10/12 | - revelues | Rates | Rains |
| 1 | Residential - Base Charge | | | | | | | | | | | | |
| 2 | ALL Meter Sizes | | 6,806 | | \$12.48 | \$84,939 | 16.386 | | \$205,593 | \$12.63 | \$206,955 | \$15.95 | \$261,357 |
| 3 | | Total | 6,806 | | | \$84,939 | 16.386 | | \$205,593 | | \$206,955 | | \$261.357 |
| 4 | | | | | | | | | | | | | |
| 5 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 6 | ALL Meter Sizes (Max. 10,000 gallons) | | | 30.718 | \$6.97 | \$214,104 | | 76,024 | \$532,447 | \$7.06 | \$536,729 | \$8.92 | \$678,134 |
| 7 | | Total | | 30,718 | | \$214,104 | | 76,024 | \$532,447 | | \$536,729 | | \$678,134 |
| 8 | | | | | | | | | | | | | |
| 9 | Total Residential Service | | 6,806 | 30,718 | | 5299,043 | 16,386 | 76,024 | \$738,640 | | \$743,685 | | \$939,491 |
| 10 | | | | | | | | | | | | | |
| 11 12 | | Aver | 2 | | | <u>\$43.94</u> | | | \$45.04 | | \$45,39 | | \$57.33 |
| 13 | General Service - Base Charge | | | | | | | | | | | | |
| 14 | 5/8" General Service | | 10 | | \$12.48 | \$125 | 24 | | \$301 | \$12.63 | \$303 | \$15.95 | \$383 |
| 15 | 1" General Service | | 15 | | \$31.21 | \$468 | 36 | | \$1,129 | \$31.60 | \$1,138 | \$39.91 | \$1,437 |
| 16 | 2" General Service | | | | \$99.84 | \$499 | 12 | | \$1,204 | \$101.08 | \$1,213 | \$127.65 | \$1,532 |
| 17 | 3" General Service | | Š | | \$199.68 | \$998 | 14 | | \$2,810 | \$202.16 | \$2,830 | \$255.31 | \$3,574 |
| 18 | | Total General Service | 35 | | | \$2.091 | 86 | | \$5,444 | | \$5,484 | | \$6,926 |
| 19 | | | | | | | | | | | | | |
| 20 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 21 | 5/8" General Service | | | 6 | \$8.36 | \$50 | | 15 | S126 | \$8.46 | \$127 | \$10.68 | \$160 |
| 22 | 1" General Service | | | 45 | \$8.36 | \$376 | | 113 | \$950 | \$8.46 | \$956 | \$10.68 | \$1,207 |
| 23 | 2" General Service | | | 1,586 | \$8.36 | \$13,259 | | 4,061 | \$34,150 | \$8.46 | \$34,356 | \$10.68 | \$43,371 |
| 24 | 3" General Service | | | 1.266 | \$8.36 | \$10,584 | | 3,449 | \$28,970 | \$8.46 | \$29,179 | \$10.68 | \$36,835 |
| 25 | Total | | | 2,903 | | \$24,269 | | 7.638 | \$64.197 | | \$64,617 | | \$81,574 |
| 26 27 | Total General Service | | 35 | 2,903 | | \$26,360 | 86 | 7,638 | | | | | |
| | Total General Service | | | 2,903 | | 320,300 | - 50 | 7,936 | \$69,641 | | \$70,101 | | \$88,500 |
| 28 29 | | Average | , | | | \$753.13 | | | £000 70 | | 6017.13 | | E1 020 04 |
| 30 | | Average | | | | 3/33.13 | | | \$809.78 | | \$815.13 | | \$1,029.06 |
| 31 | Total Miscellaneous Service Charge Revenue | | | | | 1,061 | | | 2,475 | | 2,475 | | 2,475 |
| 32 | Total Manage Inches | • | | | | | | | | | 27.5 | | 2,410 |
| 33 | Total Above Calculations | | | | | 326,463 | | | 810,156 | | 816,261 | | 1,030,465 |
| 34 | | | | | | | | | | | | | |
| 35 | Total per Books | | | | | \$325,917 | | | \$863,881 | | | | |
| 36 | Adjustment to Remove Accrual Included in | per Books Bajance | | | | (\$438) | | | \$59 | | | | |
| 37 | Adjustment to Remove 1/31/11 Reversal of 2 | | | | | | | | (\$57,963) | | | | |
| 38 | Total - Adjusted Books | | | | | \$325,479 | | | \$806,877 | | Total Required | Revenues | \$1,030,621 |
| 39 | | | | | | | | | | | | | |
| 40 | Difference | | | | | \$985 | | | \$3,279 | | Difference | | (\$156) |
| 41 | | | | | | | | | | | | | |
| 42 | Percentage Difference | | | | | 0.30% | | | 0.40% | | Percentage Diffe | rence | -0.02% |
| | - | | | | | | | | | | - | | |

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS

Test Year Ended: December 31, 2011 Water [x] or Sewer [x]

Schedule E-3 Page 1 of 1 Preparer: Darrien Pitts

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

WATER

| Line | (1) Month/ | (2) | (3) Multi- | (4) General | (5) Private Fire | (6) | (7) |
|------|---------------|-------------|---------------|----------------|---------------------|-------|--------|
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | January | 2,592 | - | 13 | - | - | 2,605 |
| 2 | February | 2,573 | - | 17 | - | - | 2,590 |
| 3 | March | 2,620 | - | 14 | | - | 2,634 |
| 4 | April | 2,589 | - | 14 | - | - | 2,603 |
| 5 | May | 2,591 | - | 14 | - | - | 2,605 |
| 6 | June | 2,589 | - | 14 | - | - | 2,603 |
| 7 | July | 2,565 | - | 14 | - | - | 2,579 |
| 8 | August | 2,593 | - | 14 | - | - | 2,607 |
| 9 | September | 2,575 | - | 14 | - | - | 2,589 |
| 10 | October | 2,583 | - | 14 | - | - | 2,597 |
| 11 | November | 2,566 | - | 14 | - | - | 2,580 |
| 12 | December | 2,554 | - | 14 | • | - | 2,568 |
| 13 | | | | | | | |
| 14 | Total | 30,990 | | 170 | . | | 31,160 |

WASTEWATER

| Line | (1) Month/ | (2) | (3) Multi- | (4) General | (5) Private Fire | (6) | (7) |
|------|---------------|-------------|---------------|----------------|---------------------|-------|--------|
| No. | Year | Residential | Residential | Service | Protection | Other | Total |
| 1 | January | 1,452 | | 6 | - | _ | 1,458 |
| 2 | February | 1,455 | | 10 | • | - | 1,465 |
| 3 | March | 1,470 | | 7 | - | - | 1,477 |
| 4 | April | 1,465 | | 7 | - | - | 1,472 |
| 5 | May | 1,469 | | 7 | - | - | 1,476 |
| 6 | June | 1,460 | | 7 | . • | - | 1,467 |
| 7 | July | 1,446 | | 7 | - | - | 1,453 |
| 8 | August | 1,463 | | . 7 | - | - | 1,470 |
| 9 | September | 1,455 | | 7 | • | - | 1,462 |
| 10 | October | 1,462 | | 7 | - | - | 1,469 |
| 11 | November | 1,447 | | 7 | - | - | 1,454 |
| 12 | December | 1,441 | | 7 | | | 1,448 |
| 13 | | | | | | | |
| 14 | Total | 17,485 | - | 86 | - | - | 17,571 |

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Water [x] or Sewer []

Florida Public Service Commission

Schedule E-4

Page 1 of 2

Preparer: Darrien Pitts

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.

| | (1) | (2 | ?) | (| (3) |
|------|--|---------------------------------|---------------------------|----------------------------|---------------------|
| Line | | Pres | sent | Prope | osed** |
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| , | Water | | | | |
| 1 | | #21.00 | *** | | |
| 2 | Initial Connection | \$21.00 | \$42.00 | | |
| 3 | | | | | |
| 4 | Normal Reconnection | \$21.00 | \$42.00 | | |
| 5 | | | | | |
| 6 | Violation Reconnection | *Actual Cost | *Actual Cost | \$21.00 | \$42.00 |
| 7 | | | | | • |
| 8 | Premise Visit | \$21.00 | \$42.00 | | |
| 9 | | 421100 | 4.2. 65 | | |
| | * 4 - 4 - 1 4 1 - 4 - 4 - 4 | 16 | | | |
| 10 | *Actual cost equals the total cost incurre | ed for services. | | | |
| 11 | | | | | |
| 12 | **The proposed changes in the above | fees mirror the charges allowed | in the company's previous | rate filing, Docket No. 09 | 0462-WS. The change |
| 13 | was inadvertently not made to the con | pany's water tariffs. | | = | • |

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Water [] or Sewer [x]

Florida Public Service Commission

Schedule E-4

Page 2 of 2

Preparer: Darrien Pitts

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 | (1) | (2 Pres | | | 3) osed** |
|------|--|---------------------------------|-----------------------------|-----------------------------|--------------|
| No. | Type Charge | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1 | Wastewater | | | | |
| 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 incurre | ed for services. | | | |
| 11 | | | | | |
| 12 | **The Company is not requesting a ch | ange in its Miscellaneous Servi | ce Charges at this time the | refore this schedule is not | annlicable |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected [] Water [x] or Sewer []

Schedule E-5

Page 1 of 2

Preparer: Darrien Pitts

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

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|------------------------|--------------------|--------------|-------------|---|
| Line | Initial | Normal | Violation | Other | |
| No. | Connection | Reconnect | Reconnect | Charges | Total |
| 1 | \$ 4,785.00 | | \$ 12,915.00 | \$ 1,590.00 | \$ 19,290.00 |
| 2 | | | | | \$ (600.00) Adjustment 1 - See note below. |
| 3 | | | | | • |
| 4 | | | | | \$ 18,690.00 Total Adjusted Miscellaneous and Other Charges |
| 5 | Other Charges as follo | ows: | | | |
| 6 | NSF Check Charge | | | 990.00 | |
| 7 | Connection Meter Fee | (See Adjustment 1) |) | 600.00 | |
| 8 | Tampering Charge | | | | |
| 9 | Total | | | \$ 1,590.00 | |
| 10 | | | | | |
| 11 | NOTES: | | | | |
| 12 | | | | | |
| 12 | Adinatment L. Mater | Commontion Econ of | | | Other Davingues sether than in CIAC |

13 Adjustment 1: Meter Connection Fees of \$600.00 were incorrectly included in Other Revenues rather than in CIAC.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Schedule E-5

Docket No.: 120209-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

Preparer: Darrien Pitts

Interim [] Final [x]

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) | | (2) | | (3) | | (4) | | (5) | | (6) |
|------|------------|---|------|-------|-----|--------|---------|-------|-------|----------|
| Line | | Initial onnection 2,475.00 Charges as follows aneous | No | rmal | Vio | lation | C | other | | |
| No. | _ <u>C</u> | Initial Connection 2,475.00 \$ Charges as follows: laneous heck Charge | Co | nnect | Rec | onnect | Charges | | Total | |
| 1 | \$ | 2,475.00 | \$ | - | \$ | | \$ | - | \$ | 2,475.00 |
| 2 | | | | | | | | | | |
| 3 | Other C | Charges as foll | ows: | | | | | | | |
| 4 | Miscell | aneous | | | | | • | - | | |
| 5 | NSF Cl | neck Charge | | | | | | - | | |
| 6 | Shut-O | ff Charge | | | | | | - | | |
| 7 | Total | - | | | | | \$ | - | | |

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 120209-WS

Schedule Year ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-6 Page 1 of 1

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|-------------|-------|------------------|-----------|-----------------------------|----------|
| Line No. | Size | Make | Model | Location | Quantit |
| | | | | | |
| 1 | 5.25" | Mueller | Centurion | Jay Drive & Gerry Drive | 1 |
| 2 | 4.25" | Mueller | Centurion | 170 Jay Drive | 1 |
| 3 | 4.5" | Mueller | Centurion | 163 Ronnie Drive | 1 |
| 4 | 4.25" | Mueller | Centurion | 599 Tulane Drive | 1 |
| 5 | 4.25" | Mueller | Centurion | 325 Lynchfield Avenue | . 1 |
| 6 | 4.25" | Mueller | Centurion | 301 Notre Dame Drive | 1 |
| 7 | 5.25" | Mueller | Centurion | 401 Baylor Drive | 1 |
| 8 | 5.25" | Kennedy | K81A | 650 Notre Dame Drive | 1 |
| 9 | 5.25" | Kennedy | K81A | 607 Clemson Drive | 1 |
| 10 | 5.25" | Mueller | Centurion | 463 Clemson Drive | 1 |
| 11 | 4.25" | Mueller | Centurion | 501 Lynchfield Avenue | 1 |
| 12 | 4.25" | Mueller | Centurion | 426 Citadel Drive | 1 |
| 13 | 5.25" | American Darling | B-84-B | Duke Avenue & Dunn Drive | 1 |
| 14 | 5.25" | American Darling | B-84-B | 694 Dunn Drive | 1 |
| 15 | 5.25" | American Darling | B-84-B | 697 LaSalle Drive | 1 |
| 16 | 5.25" | American Darling | B-84-B | 600 LaSalle Drive | 1 |
| 17 | 5.25" | American Darling | B-84-B | 600 Stanford Drive | 1 |
| 18 | 5.25" | Mueller | Centurion | 624 Veneer Drive | 1 |
| 19 | 5.25" | American Darling | B-84-B | 607 Moss Drive | 1 |
| 20 | 5.25" | American Darling | B-84-B | 453 Northwestern Avenue | 1 |
| 21 | 4.25" | Mueller | Centurion | 700 Mahogany Lane | 1 |
| 22 | 5.25" | Kennedy | K11 | 509 Northwestern Avenue | 1 |
| 23 | 5.25" | Kennedy | K11 | 743 Balsa Drive | 1 |
| 24 | 5.25" | Kennedy | K11 | 760 Trailwood Drive | 1 |
| 25 | 5.25" | Kennedy | K11 | 678 Trailwood Drive | 1 |
| 26 | 5.25" | American Darling | B-84-B | 548 Grove Court | 1 |
| 27 | 4.25" | Mueller | Centurion | 601 Encino Way | 1 |
| 28 | 4.25" | Mueller | Centurion | 782 Oaklando Drive | 1 |
| 29 | 5.25" | American Darling | B-84-B | 668 Barbuda Way | . 1 |
| 30 | 5.25" | American Darling | B-84-B | 610 Caliente Way | 1 |
| 31 | 5.25" | American Darling | B-84-B | 675 Durango Way | 1 |
| 32 | 5.25" | American Darling | B-84-B | 380 Northwestern | 1 |
| 33 | 5.25" | Mueller | Centurion | Courtney Cove & Sombrero | 1 |
| 34 | 5.25" | Waterous | WB67 | 6709 Shellbark Avenue | 1 |
| 35 | 5.25" | Waterous | WB67 | Across 9488 Shortleaf Court | 1 |
| 36 | 5.25" | Waterous | WB67 | 9505 Shortleaf Court | 1 |
| 37 | 5.25" | American Darling | B-84-B | 600 Lakeshore Drive | 1 |
| 38 | 5.25" | American Darling | B-84-B | Magnolia/Faith Terrance | 1 |
| 39 | 5.25" | Mueller | Centurion | Magnoliz/Oranole | 1 |
| 40 | | · · · · | | | Total 39 |

Private Fire Protection Service Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule E-7 Page 1 of 1

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Preparer: Darrien Pitts

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 | (2) | (3) | (4) |
|-------------|---------------------------|---|--|
| No. | Size | Туре | Quantity |
| 1 | Utilities, Inc. of Floric | a, Seminole County, does not have any priva | ate fire protection in this area; therefore this |
| 2 | schedule is not applica | hle | |

Contracts and Agreements

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]

Historical [x] Projected []

Schedule E-8

Page 1 of 1

Preparer: Darrien Pitts

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

| (1) | (2) | (3) |
|------|------|-------------|
| Line | | |
| No. | Туре | Description |
| | | |

Utilities, Inc. of Florida, Seminole County, does not have any outstanding contracts or agreements having rates or

2 conditions different from those on the approved tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [x] Projected []

Schedule E-9 Page 1 of 1

Preparer: Darrien Pitts

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

| Line Type of To Whom How Collected Agreement No. Tax or Fee Payment is Made Amount from Customers Type | (1) | (2) | (3) | (4) | (5) | (6) |
|--|------|------------|-----------------|--------|----------------|-----------|
| No. Tax or Fee Payment is Made Amount from Customers Type | Line | Type of | To Whom | | How Collected | Agreement |
| | No. | Tax or Fee | Payment is Made | Amount | from Customers | Туре |

Utilities, Inc. of Florida, Seminole County, does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this schedule is not applicable.

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x]

Schedule E-10 Page 1 of 1

Preparer: Darrien Pitts

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

|) ne | (2) | (3) Present | (4) Proposed |
|-----------|--|--|-------------------------------|
| <u>o.</u> | Type of Charge | Charges | Charges |
| ! | Utilities, Inc. of Florida - Seminole County is not proposing a change applicable. | e to its present service availability charges; t | herefore this schedule is not |
| , | | | |
| | System Capacity Charge | | |
| ; | Residential-per ERC (GPD) | | |
| ; , | All others-per Gallon/Day | | |
| | Plant Capacity Charge | | |
| , | Residential-per ERC (GPD) | | |
| 0 | All others-per Gallon/Day | | |
| 1 | | | |
| 2 | Main Extension Charge | | |
| 3 | Residential-per ERC (GPD) | | |
| 4 | or-per Lot (Front Footage) | | |
| 5 | Multi-family - Per unit | | |
| 5 7 | All others-per Gallon/Day or-per Front Foot | | |
| 8 | or-per rione root | | |
| 9 | Meter Installation Charge | | |
|) | 5/8" x 3/4" | | |
| 1 | 1" | | |
| 2 | 1-1/2" | | |
| 3 | 2" | | |
| 4 | All Others | | |
| 5 5 | Samina (Lataral) I-stallation Channe | | |
| 7 | Service (Lateral) Installation Charge 5/8" x 3/4" | | |
| 8 | 1" | | |
| 9 | 1-1/2" | | |
|) | 2" | | |
| 1 | All Others | | |
| 2 | | | |
| 3 | Back Flow Prevention Installation Charge | | |
| 4 5 | 5/8" x 3/4" 1" | | |
| 5 | 1-1/2" | | |
| 7 | 2" | | |
| 8 | All Others | | |
| 9 | | | |
| 0 | Plan Review Charge | | |
| 1 | Townseting Change | | |
| 2 | Inspection Charge | | |
| 3 4 | Guaranteed Revenue Charge | | |
| 5 | With prepayment of Serv. Avail. Charges | | |
| 6 | Residential-per ERC (GPD)/Month | | |
| 7 | All others-per Gallon/Month | | |
| 8 | Without prepayment of Serv. Avail. Charges | | |
| 9 | Residential-per ERC (GPD)/Month | | |
|) | All others-per Gallon/Month | | |
| 1 2 | Allowance for Funds Prudently Invested (AFPI) | | |
| ۷ | (if lines constructed by utility) | | |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x] Historical [x] Projected [] Water [x] or Sewer [x]

Schedule E-11 Page 1 of 1

Preparer: Darrien Pitts

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

| | | (-) |
|------------------------|---------------------|--------------------------------|
| General | For the | Line |
| ed Residential Service | Year Ended I | No |
| | | |
| <u>:e</u> | Residential Service | Year Ended Residential Service |

2 applicable. Class A Utility Cost of Service Study

Schedule E-12 Page 1 of 1

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [x]
Historical [x] Projected []
Water [x] or Sewer [x]

Preparer: Darrien Pitts

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) | (2) | (3) | (4) | (5) | (6) |
|------|----------|------|----------|---------|----------|
| Line | | | Extra | Present | Proposed |
| No | Customer | Base | Capacity | Charges | Charges |

1 Utilities, Inc. of Florida, Seminole County, does not have any industrial customers, whose utilization exceeds an

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [x]
Historical [] Projected [x]
Water [x] or Sewer [x]

Schedule E-13 Page 1 of 1

Preparer: Darrien Pitts

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 | | Historical | Projection | Projected Test | Projection | Projected Test Year | Present | Projected Test | Proposed | Projected Revenue |
| No. | Class. Meter Size | Year Bills | Factor | Year Bills | Factor | Consumption (000) | Rates | Year Revenue | Rates | Requirement |

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Water [X] or Sewer [X]

Customer Class: All

Meter Size: All

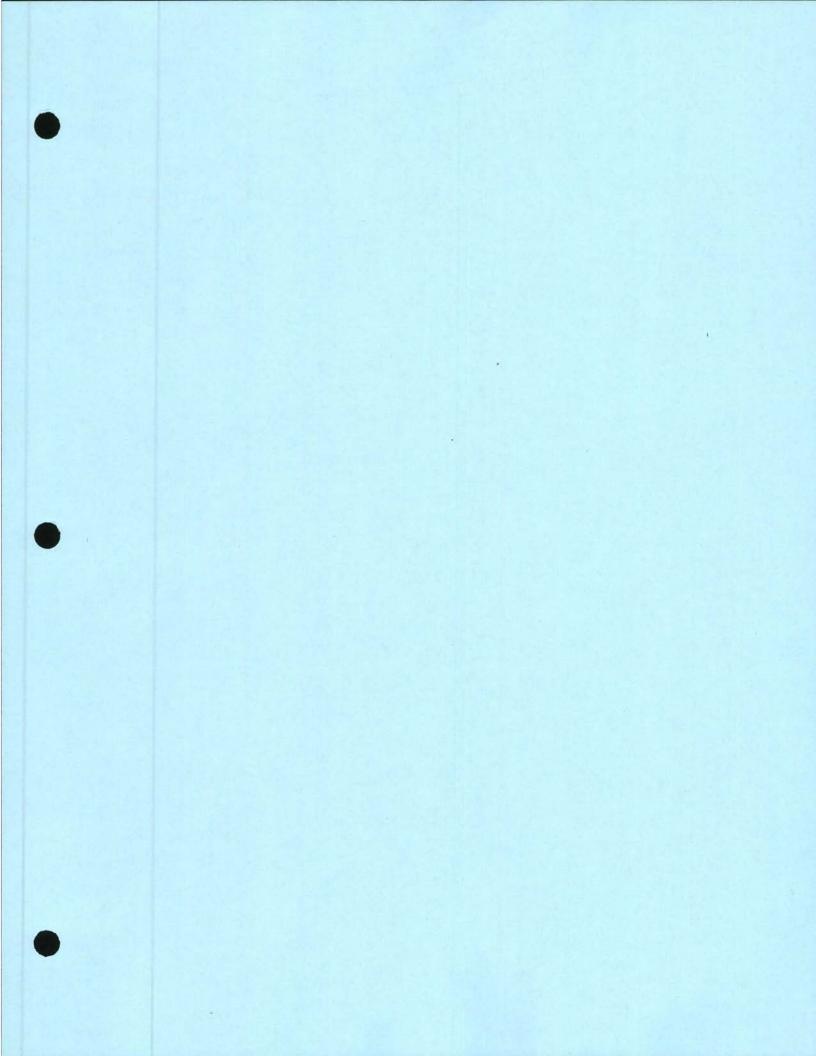
Schedule: E-14 Page 1 of 1

Preparer: Darrien Pitts

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

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

¹ The billing analysis is contained in Volume II



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

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) Unaccounted | (7) % |
|--------|-----------------|-------------------|-----------|---------|-------|--------------------|-------------|
| Month/ | Total Gallons (| Corrected Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 1.504 | 1.483 | 0.014 | 1.228 | 0.003 | 0.267 | 17.8% |
| Feb-11 | 1.275 | 1.251 | 0.004 | 1.183 | 0.002 | 0.071 | 5.7% |
| Mar-11 | 0.300 | 0.296 | 1.084 | 1.239 | 0.043 | 0.098 | 7.1% |
| Apr-11 | - | - | 1.413 | 1.442 | 0.008 | (0.037) | -2.6% |
| May-11 | - | - | 2.004 | 1.338 | 0.003 | 0.663 | 33.1% |
| Jun-11 | - | - | 1.768 | 1.736 | 0.005 | 0.028 | 1.6% |
| Jul-11 | - | - | 1.450 | 1.471 | 0.002 | (0.023) | -1.6% |
| Aug-11 | - | - | 1.284 | 1.087 | 0.015 | 0.182 | 14.2% |
| Sep-11 | 0.529 | 0.522 | 0.903 | 1.182 | 0.210 | 0.033 | 2.3% |
| Oct-11 | 1.742 | 1.718 | 0.018 | 1.231 | 0.081 | 0.425 | 24.5% |
| Nov-11 | 1.684 | 1.661 | 0.086 | 1.372 | 0.046 | 0.329 | 18.8% |
| Dec-11 | 1.741 | 1.717 | 0.029 | 1.338 | 0.047 | 0.361 | 20.7% |
| | | | | | | | |
| Total | 8.775 | 8.648 | 10.057 | 15.846 | 0.463 | 2.396 | 12.8% |

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter.

The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen,
Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2
is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|--------------------|-------------------|-------------|-------------|--------------|
| | | Individual | Plant Flows | | | Total Purch. |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | lot Applicable - v | vater only systen | 1 | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|--|--|
| 1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | 288,000 |
| 2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | 12/31/2011 | 85,000 |
| 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. | (1) 10/14/2011 (2) 10/2/2011 (3) 10/23/2011 (4) 10/24/2011 (5) 10/26/2011 AVERAGE | 63,000 64,000 70,000 70,000 73,000 68,000 |
| 4 Average Daily Flow | Max MonthAnnual | 55,426 23,693 |
| 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Schedule F-5 Page 1 of 1

Test Year Ended: December 31, 2011 Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 220 gpm |
|---|---------|
| Firm Reliable well pumping capacity (largest well out), gpm | 0 gpm |
| <i>m</i> • • • • • • • • • • • • • • • • • • • | |

(System has only one well)

| Ground storage capacity, gal. | 13,800 gallons |
|--|----------------|
| Usable ground storage (90%), gal. | 12,420 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 3,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 12,420 gallons |

High service pumping capacity

400 gpm

Maximum day demand, Peak hour demand = $2x \max day/1440$ 85,000 gpd 118 gpm

Fire flow requirement

0 gpd

Unaccounted for water Acceptable unaccounted for 10.00% Excess unaccounted for

3,071 gpd, avg 2,398 gpd, avg

674 gpd, avg

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

Water Treatment Plant

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

100.00%

| A = | Peak demand | 85,000 gpd |
|-----|--|------------|
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 0 gpd |
| D= | Excess Unaccounted for water | 674 gpd |
| E = | Firm Reliable Capacity | 0 gpd |

12.81% of water pumped

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

Storage

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

100.00%

| A = B = | Peak demand Property needed to serve five years after TY | 85,000 gallons 0 gallons |
|------------|--|-------------------------------|
| C = | Fire flow demand | 0 gallons |
| D = E = | Excess Unaccounted for water Firm Reliable Capacity | 674 gallons 12,420 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commis

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7

Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|---------------|--------|--------------|----------------------|------------------|------------------------|---------|---------|
| | | SFR Customers | | | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 218 | 217 | 218 | 17,985,870 | 82,694 | 18,623,960 | 225 | |
| 2 | 2008 | 217 | 212 | 215 | 17,610,125 | 82,098 | 18,149,445 | 221 | -1.84% |
| 3 | 2009 | 212 | 216 | 214 | 17,256,373 | 80,637 | 17,798,903 | 221 | -0.15% |
| 4 | 2010 | 216 | 210 | 213 | 15,084,260 | 70,818 | 15,615,310 | 220 | -0.10% |
| 5 | 2011 | 210 | 217 | 214 | 15,473,380 | 72,475 | 15,845,610 | 219 | -0.84% |
| | | | | | Average | Growth Through : | 5-Year Period (Col. 8) | | -0.74% |
| | | | | Regression A | nalysis per Rule 25- | -30 431(2)(C) | | | |

| | | <u>X</u> | <u>Y</u> |
|----------------|------------|----------|----------|
| Constant: | 225.348973 | 1 | 225 |
| X Coefficient: | -1.3731042 | 2 | 221 |
| R^2: | 0.80462987 | 3 | 221 |
| | | 4 | 220 |
| | | 5 | 219 |
| | | 10 | 212 |

Five year growth Annual average growth

(7) Ercs -1.40 Ercs Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)

Docket No.: 120209-WS

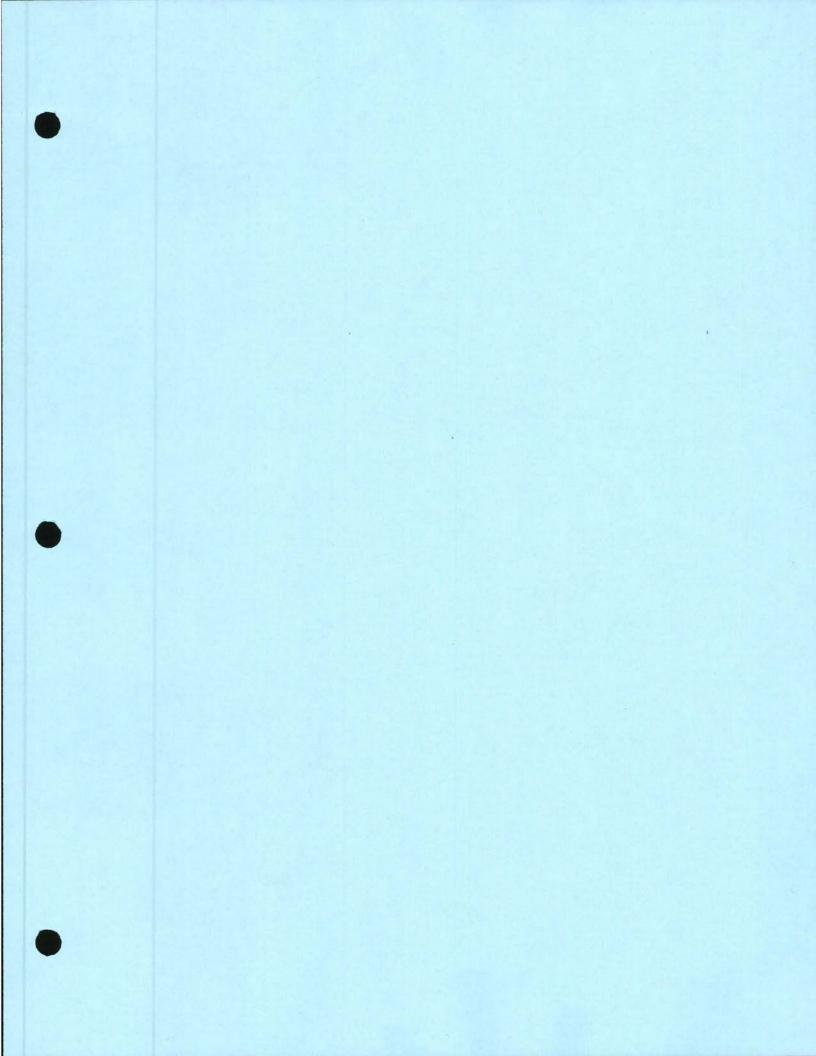
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-------------|----------------|--------------|---------------|----------------|-------------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | - | | | | | | | |
| 2 | 2008 | N | Not Applica | ıble - water (| only system. | | | | |
| 3 | 2009 | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| | | | | Average | Growth Thro | ugh 5-Year Pe | eriod (Col. 8) | | |



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

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | | (2) | (3) | (4) | (5) Unaccounted | (6) % |
|--------|---------------|-------------------|-----------|---------|-------|--------------------|-------------|
| Month/ | Total Gallons | Corrected Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 0.544 | 0.526 | 0.357 | 0.779 | 0.100 | 0.004 | 0.4% |
| Feb-11 | - | - | 0.874 | 0.738 | 0.020 | 0.116 | 13.3% |
| Mar-11 | 1.153 | 1.114 | - | 0.898 | 0.011 | 0.205 | 18.4% |
| Apr-11 | 1.140 | 1.101 | - | 1.212 | 0.029 | (0.141) | -12.8% |
| May-11 | 1.418 | 1.370 | - | 1.158 | 0.009 | 0.203 | 14.8% |
| Jun-11 | 1.131 | 1.093 | - | 1.133 | 0.009 | (0.049) | -4.5% |
| Jul-11 | 0.985 | 0.952 | - | 0.852 | 0.009 | 0.091 | 9.6% |
| Aug-11 | 0.967 | 0.934 | - | 0.936 | 0.018 | (0.019) | -2.1% |
| Sep-11 | 0.870 | 0.840 | - | 0.796 | 0.006 | 0.039 | 4.6% |
| Oct-11 | 0.928 | 0.896 | - | 0.786 | 0.022 | 0.089 | 9.9% |
| Nov-11 | 0.934 | 0.902 | - | 0.889 | 0.018 | (0.005) | -0.5% |
| Dec-11 | 1.025 | 0.990 | - | 0.793 | 0.006 | 0.191 | 19.3% |
| Total | 11.095 | 10.718 | 1.231 | 10.970 | 0.255 | 0.724 | 6.1% |

(Above data in millions of gallons)

Note: On 2/10/2010, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen,

Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|-------------------|------------------|----------------------|-------------|--------------|
| | | Individual 1 | Plant Flows | | | Total Purch. |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | - Land State Control | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | ot Applicable - w | ater only system | l | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | · | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|---------------|---------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | | 172,800 |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 5/1/2011 | 68,000 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | |
| or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 5/26/2011 | 57,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 5/21/2011 | 59,000 |
| breaks or other unusual occurrences affected the flows on | (3) 5/10/2011 | 62,000 |
| these days. | (4) 5/2/2011 | 67,000 |
| | (5) 5/1/2011 | 68,000 |
| | AVERAGE_ | 62,600 |
| | | |
| | Max Month _ | 44,187 |
| 4 Average Daily Flow | Annual | 29,364 |
| 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

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

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

0 gpm

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm Firm Reliable well pumping capacity (largest well out), gpm (System has only one well) | 240 gpm 0 gpm |
|---|------------------|
| Ground storage capacity, gal. | 0 gallons |
| Usable ground storage (90%), gal. | 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 4,500 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |
| High service pumping capacity | 0 gpm |
| Maximum day demand, | 68,000 gpd |
| Peak hour demand = $2x \max \frac{day}{1440}$ | 94 gpm |
| Fire flow requirement | 0 gpm |
| Unaccounted for water 6.06% of water pumped | 1 gpm |
| Acceptable unaccounted for 10.00% | 2 gpm |

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

Water Treatment Plant, no usable storage

Excess unaccounted for

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

| A = | Peak demand | 94 gpm |
|-----|--|--------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand | 0 gpm |
| D = | Excess Unaccounted for water | 0 gpm |
| E = | Firm Reliable Capacity | 0 gpm |

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

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|------------|---------|-----------------------|----------------------------|--------------------------------------|---------------|----------------|
| Line | | | 'R Custome | | SFR Gallons | Gallons/ SFR | Total Gallons | Total ERCs | Annual % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| I | 2007 | 176 | 176 | 176 | 13,847,210 | 78,677 | 13,847,210 | 176 | |
| 2 | 2008 | 176 | 170 | 173 | 11,648,196 | 67,331 | 11,648,196 | 173 | -1.70% |
| 3 | 2009 | 170 | 170 | 170 | 11,222,000 | 66,012 | 11,222,000 | 170 | -1.73% |
| 4 | 2010 | 170 | 171 | 171 | 10,796,110 | 63,320 | 10,796,110 | 171 | 0.29% |
| 5 | 2011 | 171 | 175 | 173 | 10,969,830 Average | 63,409 Growth Through 5 | 10,969,830 5-Year Period (Col. 8) | 173 | 1.47% |

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

| | | Δ | <u> </u> |
|----------------|------------|----|----------|
| Constant: | 175.05 | 1 | 176 |
| X Coefficient: | -0.85 | 2 | 173 |
| R^2: | 0.31413043 | 3 | 170 |
| | | 4 | 171 |
| | | 5 | 173 |
| | | 10 | 167 |

Five year growth (6) Ercs Annual average growth -1.29 Ercs Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)

Docket No.: 120209-WS

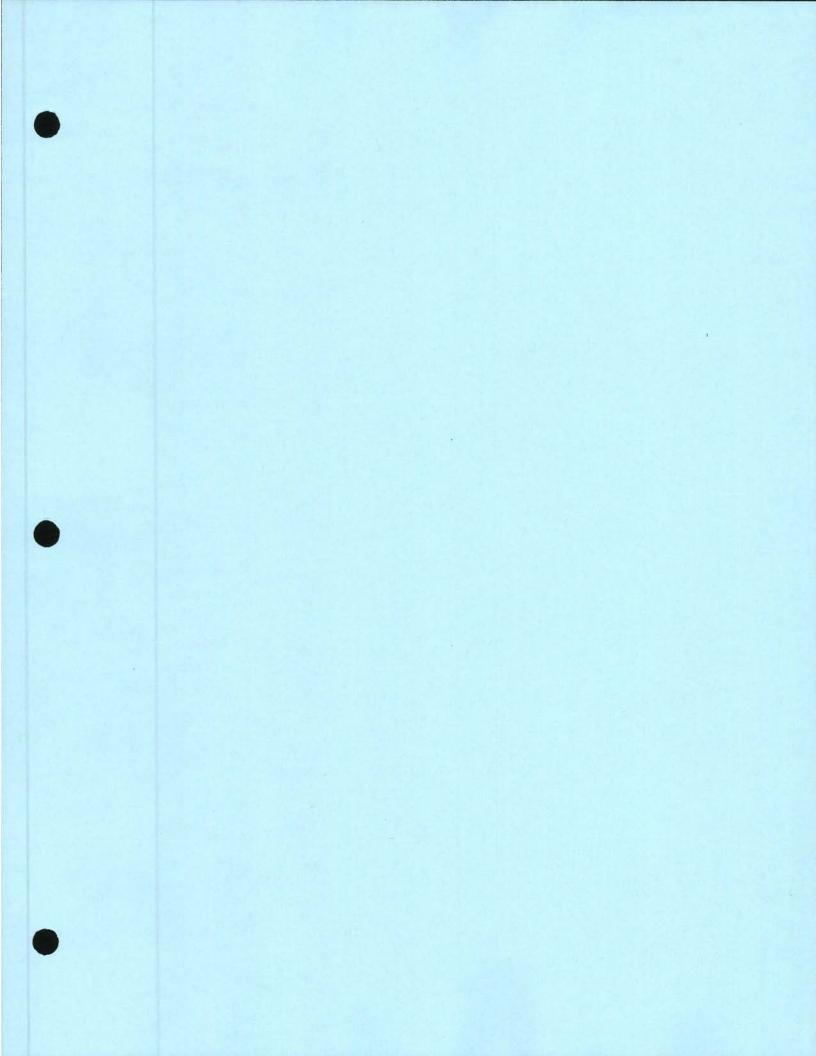
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-------------|----------------|--------------|---------------|----------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | N | Not Applica | able - water o | only system. | | | | |
| 3 | 2009 | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| | | | | Average | Growth Thro | ugh 5-Year Po | eriod (Col. 8) | | |



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

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) Unaccounted | (6) % |
|--------|---------------|-------------------|---------|-------|--------------------|-------------|
| Month/ | Total Gallons | Corrected Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| | | see note | | | | |
| Jan-11 | 1.702 | 1.703 | 1.849 | 0.003 | (0.150) | -8.8% |
| Feb-11 | 1.592 | 1.592 | 1.506 | 0.005 | 0.081 | 5.1% |
| Mar-11 | 2.085 | 2.085 | 2.056 | 0.004 | 0.025 | 1.2% |
| Apr-11 | 2.082 | 2.082 | 2.223 | 0.005 | (0.146) | -7.0% |
| May-11 | 2.587 | 2.587 | 2.258 | 0.003 | 0.326 | 12.6% |
| Jun-11 | 2.106 | 2.106 | 2.310 | 0.003 | (0.207) | -9.8% |
| Jul-11 | 1.649 | 1.648 | 1.612 | 0.008 | 0.028 | 1.7% |
| Aug-11 | 1.703 | 1.702 | 1.660 | 0.026 | 0.016 | 0.9% |
| Sep-11 | 1.746 | 1.745 | 1.516 | 0.057 | 0.172 | 9.8% |
| Oct-11 | 1.780 | 1.779 | 1.510 | 0.065 | 0.204 | 11.5% |
| Nov-11 | 1.777 | 1.776 | 1.700 | 0.077 | (0.001) | -0.1% |
| Dec-11 | 1.902 | 1.902 | 1.690 | 0.003 | 0.208 | 10.9% |
| Total | 22.711 | 22.706 | 21.891 | 0.260 | 0.555 | 2.4% |

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's two well meters. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|-------------------|-------------------|--------|-------------|------------------------|
| Month/ | | Individual | Plant Flows | | Total Plant | Total Purch. Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | *** | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | ot Applicable - v | water only systen | 1 | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commis

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

5 Required Fire Flow

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|---------------|---------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | | 309,600 |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 5/26/2011 | 107,000 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | |
| or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 5/22/2011 | 99,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 5/1/2011 | 100,000 |
| breaks or other unusual occurrences affected the flows on | (3) 5/9/2011 | 104,000 |
| these days. | (4) 5/8/2011 | 105,000 |
| | (5) 5/26/2011 | 107,000 |
| | AVERAGE_ | 103,000 |
| | | |
| | Max Month _ | 83,447 |
| 4 Average Daily Flow | Annual | 62,207 |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

No fireflow requirement

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| | Not Applicable - water only system | | |
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm Firm Reliable well pumping capacity (largest well out), gpm | 430 gpm 190 gpm |
|--|------------------------|
| Ground storage capacity, gal. Usable ground storage (90%), gal. | 0 gallons 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 6,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |
| High service pumping capacity | 0 gpm |
| Maximum day demand, Peak hour demand = 2x max day/1440 | 107,000 gpd 149 gpm |
| | |
| Fire flow requirement | 0 gpm |
| Unaccounted for water 2.44% of water pumped | 1 gpm |

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

10.00%

Water Treatment Plant, no usable storage

Acceptable unaccounted for

Excess unaccounted for

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

78.22%

4 gpm

0 gpm

Use: 100.00%

Although demand on the system has decreased since the last case, the service area is built out, there is no apparent potential for expansion, and in accordance with Rule 25-30.4325(4), remains 100% used & useful.

| A = | Peak demand | 149 gpm |
|-----|--|---------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand | 0 gpm |
| D = | Excess Unaccounted for water | 0 gpm |
| E = | Firm Reliable Capacity | 190 gpm |
| | | |

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

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8
Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------------------|----------------------------|--------------------------------------|---------|-----------------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 248 | 246 | 247 | 26,377,014 | 106,790 | 26,564,784 | 249 | |
| 2 | 2008 | 246 | 250 | 248 | 24,949,686 | 100,604 | 25,317,466 | 252 | 1.16% |
| 3 | 2009 | 250 | 252 | 251 | 23,647,550 | 94,213 | 23,755,160 | 252 | 0.19% |
| 4 | 2010 | 252 | 252 | 252 | 22,706,890 | 90,107 | 22,998,540 | 255 | 1.23% |
| 5 | 2011 | 252 | 249 | 251 | 21,762,723 Average | 86,877 Growth Through : | 21,890,543 5-Year Period (Col. 8) | 252 | -1.28% 0.33% |

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

| | | <u> </u> | |
|----------------|------------|----------|-----|
| Constant: | 248.95078 | 1 | 249 |
| X Coefficient: | 1.00068925 | 2 | 252 |
| R^2: | 0.47428847 | 3 | 252 |
| | | 4 | 255 |
| | | 5 | 252 |
| | | 10 | 259 |

Five year growth
Annual average growth

7 Ercs 1.40 Ercs Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)

Docket No.: 120209-WS

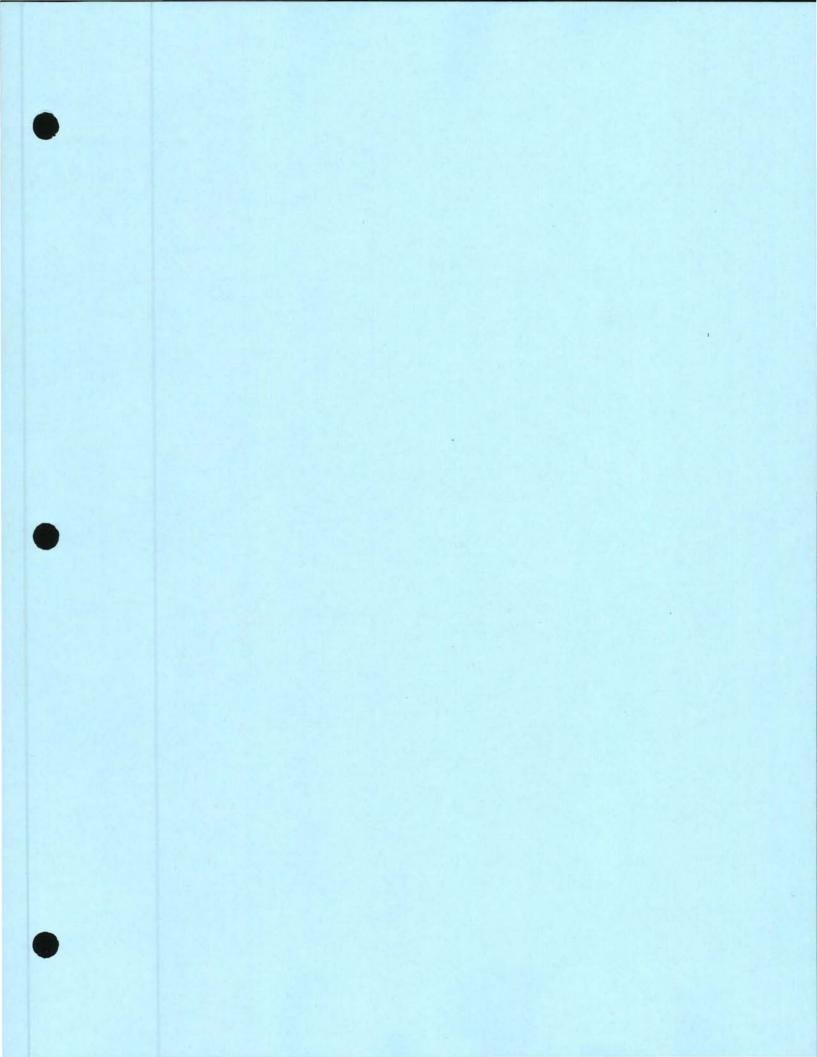
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-------------|----------------|--------------|------------------|----------------|-------------|-------------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | | | | |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | | T. 4. A 1° | . 1. 1 | | | | | |
| 2 | 2008 | ľ | tot Applica | ibie - Water (| only system. | | | | |
| 3 | 2009 | | | | | | | | |
| | | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| - | 2011 | | | | | | | | |
| 5 | 2011 | | | Average | Growth Thro | ugh 5 Veer De | ariod (Col. 8) | | |
| | | | | Average | Giowai Tino | ugii 5- i car re | 5110a (C01. 8) | | |



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

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|---------------|-------------------|---------|-------|-----------------|-------------|
| | | | | | Unaccounted | % |
| Month/ | Total Gallons | Corrected Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 0.381 | 0.367 | 0.356 | 0.007 | 0.004 | 1.2% |
| Feb-11 | 0.323 | 0.311 | 0.271 | 0.003 | 0.037 | 11.8% |
| Mar-11 | 0.387 | 0.373 | 0.370 | 0.016 | (0.014) | -3.7% |
| Apr-11 | 0.398 | 0.383 | 0.392 | 0.007 | (0.015) | -3.9% |
| May-11 | 0.455 | 0.438 | 0.363 | 0.005 | 0.071 | 16.1% |
| Jun-11 | 0.394 | 0.379 | 0.419 | 0.018 | (0.058) | -15.2% |
| Jul-11 | 0.399 | 0.384 | 0.331 | 0.048 | 0.005 | 1.3% |
| Aug-11 | 0.351 | 0.338 | 0.293 | 0.036 | 0.010 | 2.9% |
| Sep-11 | 0.370 | 0.356 | 0.315 | 0.053 | (0.012) | -3.4% |
| Oct-11 | 0.364 | 0.351 | 0.276 | 0.046 | 0.028 | 8.1% |
| Nov-11 | 0.365 | 0.351 | 0.270 | 0.044 | 0.037 | 10.6% |
| Dec-11 | 0.364 | 0.351 | 0.333 | 0.044 | (0.027) | -7.8% |
| Total | 4.551 | 4.383 | 3.990 | 0.325 | 0.067 | 1.5% |

(Above data in millions of gallons)

Note: On 12/17/2010, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|---|-------------------|-------------------|--------|-------------|-------------|
| | | Individua | l Plant Flows | | | Total Purch |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.00 |
| Feb-11 | | | | | 0.000 | 0.00 |
| Mar-11 | N | ot Applicable - v | water only systen | 1 | 0.000 | 0.00 |
| Apr-11 | | | | | 0.000 | 0.00 |
| May-11 | | | | | 0.000 | 0.00 |
| Jun-11 | | | | | 0.000 | 0.00 |
| Jul-11 | | | | | 0.000 | 0.00 |
| Aug-11 | | | | | 0.000 | 0.00 |
| Sep-11 | | | | | 0.000 | 0.00 |
| Oct-11 | | | | | 0.000 | 0.00 |
| Nov-11 | | | | | 0.000 | 0.00 |
| Dec-11 | | | | | 0.000 | 0.00 |
| | *************************************** | | | | | |
| Total | 0.000 | | | | 0.000 | 0.00 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. 2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line (2) 5/20/2011 18,000 breaks or other unusual occurrences affected the flows on these days. (4) 5/12/2011 19,000 these days. (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | | Date | GPD |
|--|--|---------------|--------|
| on the DEP operating or construction permit, provide an explanation. 2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line (2) 5/20/2011 18,000 breaks or other unusual occurrences affected the flows on (3) 5/25/2011 18,000 these days. (4) 5/12/2011 19,000 (5) 5/24/2011 19,000 (5) 5/ | 1 Plant Capacity | | |
| 2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line (2) 5/20/2011 18,000 breaks or other unusual occurrences affected the flows on (3) 5/25/2011 18,000 these days. (4) 5/12/2011 19,000 AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Manual 11,974 | | | 48,000 |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. (4) 5/12/2011 18,000 18,0 | on the DEP operating or construction permit, provide an explanation. | | |
| Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line (2) 5/20/2011 18,000 breaks or other unusual occurrences affected the flows on these days. (4) 5/12/2011 19,000 these days. AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | 2 Maximum Day | | |
| or other unusual occurrences affected the flow this day. 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line (2) 5/20/2011 18,000 breaks or other unusual occurrences affected the flows on these days. (4) 5/12/2011 19,000 (5) 5/24 | | 6/8/2011 | 30,000 |
| 3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. (2) 5/20/2011 18,000 (3) 5/25/2011 18,000 (4) 5/12/2011 19,000 (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 Annual 11,974 | | | |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. Average Daily Flow 14,134 11,974 11,974 12,000 18 | or other unusual occurrences affected the flow this day. | | |
| The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. Average Daily Flow 14,134 11,974 11,974 12,000 18 | | | |
| in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. (2) 5/20/2011 18,000 (3) 5/25/2011 18,000 (4) 5/12/2011 19,000 (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 Annual 11,974 | 3 Five Day Max. Year | | |
| breaks or other unusual occurrences affected the flows on these days. (3) 5/25/2011 18,000 (4) 5/12/2011 19,000 (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | The five days with the highest pumpage rate from any one month | (1) 5/14/2011 | 18,000 |
| these days. (4) 5/12/2011 19,000 (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | | (2) 5/20/2011 | 18,000 |
| (5) 5/24/2011 19,000 AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | | (3) 5/25/2011 | 18,000 |
| AVERAGE 18,400 Max Month 14,134 4 Average Daily Flow Annual 11,974 | these days. | ` ' | |
| 4 Average Daily Flow Max Month 14,134 Annual 11,974 | | (5) 5/24/2011 | 19,000 |
| 4 Average Daily Flow Annual 11,974 | | AVERAGE | 18,400 |
| 4 Average Daily Flow Annual 11,974 | | _ | |
| 4 Average Daily Flow Annual 11,974 | | | |
| 4 Average Daily Flow Annual 11,974 | | | |
| | | Max Month | 14,134 |
| 5 Required Fire Flow | 4 Average Daily Flow | Annual | 11,974 |
| | 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

rainfall periods.

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

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

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5

Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 100 gpm |
|---|---------------|
| Firm Reliable well pumping capacity (largest well out), gpm | 0 gpm |
| (System has only one well) | |
| Ground storage capacity, gal. | 0 gallons |
| Usable ground storage (90%), gal. | 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 1,500 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |
| | |
| High service pumping capacity | 0 gpm |
| Maximum day demand, | 30,000 gpd |
| Peak hour demand = $2x \max \frac{day}{1440}$ | 42 gpm |
| | |
| Fire flow requirement | 0 gpm |
| Unaccounted for water 1.53% of water pumped | 0 gpm |
| Acceptable unaccounted for 10.00% | 1 gpm |
| Excess unaccounted for | 0 gpm |

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

Water Treatment Plant, no usable storage

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

| A = | Peak demand | 42 gpm |
|-----|--|--------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand | 0 gpm |
| D = | Excess Unaccounted for water | 0 gpm |
| E = | Firm Reliable Capacity | 0 gpm |

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

Storage - Not Applicable

100.00%

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commis

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|----------|-------------|-----------|------------------|-----------------------|---------|---------|
| | | SF | R Custom | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 60 | 61 | 61 | 4,949,000 | 81,802 | 4,949,000 | 61 | |
| 2 | 2008 | 61 | 60 | 61 | 4,830,420 | 79,842 | 4,830,420 | 61 | 0.00% |
| 3 | 2009 | 60 | 60 | 60 | 4,718,070 | 78,635 | 4,718,070 | 60 | -0.83% |
| 4 | 2010 | 60 | 57 | 59 | 4,239,800 | 72,475 | 4,239,800 | 59 | -2.50% |
| 5 | 2011 | 57 | 58 | 58 | 3,990,100 | 69,393 | 3,990,100 | 58 | -1.71% |
| | | | | | Average | Growth Through 5 | -Year Period (Col. 8) | | -1.26% |

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

| | Δ | <u>. I</u> |
|-----------|------|--------------------------------|
| 61.8 | 1 | 61 |
| -0.8 | 2 | 61 |
| 0.8888889 | 3 | 60 |
| | 4 | 59 |
| | 5 | 58 |
| | 10 | 54 |
| | -0.8 | -0.8 0.88888889 3 4 5 |

Five year growth (4) Ercs
Annual average growth -0.74 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)

Docket No.: 120209-WS

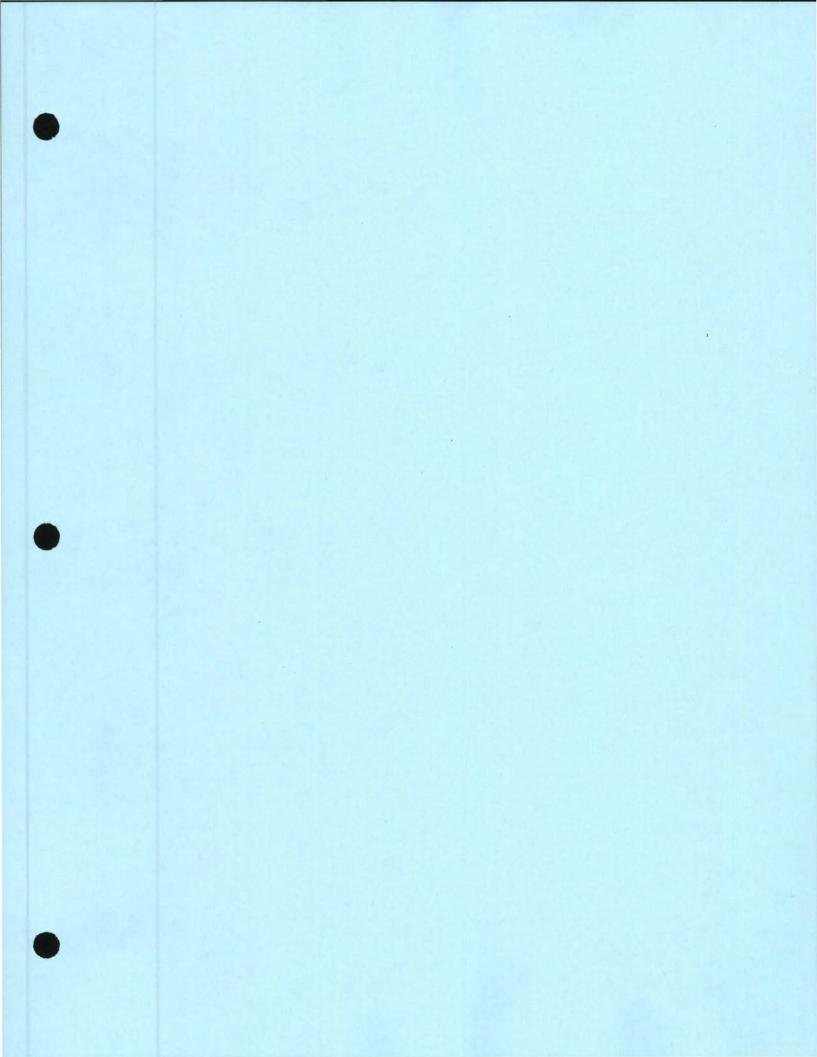
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-------------|------------|----------------|----------------|---------------|----------------|-------------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | | | | |
| _ | | | | | | | | | |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | | Jot Applie | ble weter | anlır arratamı | | | | |
| 2 | 2006 | r | ot Applica | able - water o | omy system. | | | | |
| 3 | 2009 | | | | | | | | |
| 5 | 2005 | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| | | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| | | | | Average | Growth Thro | ugh 5-Year Po | eriod (Col. 8) | | |



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

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | | (3) | (4) | (5) Unaccounted | (6) % |
|--------|---------------|-------------------|-----------|---------|-------|--------------------|-------------|
| Month/ | Total Gallons | Corrected Gallons | Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 1.659 | 1.703 | | 1.866 | 0.011 | (0.174) | -10.2% |
| Feb-11 | 1.235 | 1.267 | 0.122 | 1.356 | 0.019 | 0.014 | 1.0% |
| Mar-11 | 1.966 | 2.017 | 0.039 | 2.015 | 0.011 | 0.030 | 1.4% |
| Apr-11 | 2.082 | 2.136 | 0.061 | 2.187 | 0.014 | (0.004) | -0.2% |
| May-11 | 1.975 | 2.026 | 0.785 | 2.191 | 0.013 | 0.607 | 21.6% |
| Jun-11 | 1.956 | 2.007 | 0.241 | 2.562 | 0.015 | (0.330) | -14.7% |
| Jul-11 | 1.592 | 1.633 | 0.178 | 1.709 | 0.009 | 0.093 | 5.1% |
| Aug-11 | 1.664 | 1.707 | - | 1.670 | 0.035 | 0.003 | 0.2% |
| Sep-11 | 1.531 | 1.571 | 0.138 | 1.663 | 0.004 | 0.041 | 2.4% |
| Oct-11 | 1.654 | 1.697 | 0.100 | 1.414 | 0.024 | 0.358 | 19.9% |
| Nov-11 | 1.728 | 1.773 | - | 1.701 | 0.004 | 0.068 | 3.8% |
| Dec-11 | 1.768 | 1.814 | - | 1.767 | 0.004 | 0.043 | 2.4% |
| Total | 20.810 | 21.351 | 1.664 | 22.103 | 0.164 | 0.748 | 3.3% |

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same. Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|--------------------|-------------------|--------|-------------|--------------|
| | | Individual | Plant Flows | | | Total Purch. |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | ľ | Not Applicable - w | vater only syster | n | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 0.000 |
| | | | | | | |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| 1 N | Date | GPD |
|--|---------------|---------|
| 1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | 332,898 |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, | 5/9/2011 | 126,000 |
| or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 4/18/2011 | 99,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 4/17/2011 | 100,000 |
| breaks or other unusual occurrences affected the flows on | (3) 4/24/2011 | 108,000 |
| these days. | (4) 4/25/2011 | 108,000 |
| | (5) 4/21/2011 | 114,000 |
| | AVERAGE_ | 105,800 |
| | | |
| | Max Month | 71,204 |
| 4 Average Daily Flow | Annual | 58,497 |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

* Land Development Code of Seminloe County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

500 gpm

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 395 gpm |
|---|----------------|
| Firm Reliable well pumping capacity (largest well out), gpm | 0 gpm |
| (System has only one well) | |
| Ground storage capacity, gal. | 16,800 gallons |
| Usable ground storage (90%), gal. | 15,120 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 7,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 15,120 gallons |
| | |

| High service pumping capacity | |
|--------------------------------|--|
| riigh service pumping capacity | |

| Maximum day demand, | 126,000 gpd |
|------------------------------------|-------------|
| Peak hour demand = 2x max day/1440 | 175 gpn |

72,000 gpd Fire flow requirement

| Unaccounted for water | 3.25% of water pumped | 1,848 gpd, avg |
|----------------------------|-----------------------|----------------|
| Acceptable unaccounted for | 10.00% | 5,686 gpd, avg |
| Excess unaccounted for | | 0 gpd, avg |

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

Water Treatment Plant

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

| A = | Peak demand | 126,000 gpd |
|-----|--|-------------|
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 72,000 gpd |
| D= | Excess Unaccounted for water | 0 gpd |
| E = | Firm Reliable Capacity (16 hours) | 0 gpd |

Per rule 25-30.425(4), system is considered 100% U&U if served by a single well.

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

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

| Percen | t Used & Useful = $(A + B + C - D)/E \times 100\%$, where: | 100.00% |
|--------|---|-----------------|
| A = | Peak demand | 126,000 gallons |
| B = | Property needed to serve five years after TY | 0 gallons |
| C = | Fire flow demand | 72,000 gallons |
| D = | Excess Unaccounted for water | 0 gallons |
| E = | Firm Reliable Capacity | 15.120 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------------------|-----------------------------|--------------------------------------|---------|------------------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 218 | 219 | 219 | 27,576,658 | 126,209 | 27,975,878 | 222 | |
| 2 | 2008 | 219 | 213 | 216 | 24,637,960 | 114,065 | 24,891,560 | 218 | -1.55% |
| 3 | 2009 | 213 | 218 | 216 | 22,972,310 | 106,600 | 23,095,290 | 217 | -0.72% |
| 4 | 2010 | 218 | 218 | 218 | 23,671,370 | 108,584 | 23,767,380 | 219 | 1.03% |
| 5 | 2011 | 218 | 217 | 218 | 21,974,960 Average | 101,034 Growth Through : | 22,102,840 5-Year Period (Col. 8) | 219 | -0.05% -0.32% |

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

| | | A | <u>Y</u> | |
|----------------|------------|----|----------|--|
| Constant: | 220.378212 | 1 | 222 | |
| X Coefficient: | -0.5134019 | 2 | 218 | |
| R^2: | 0.20062327 | 3 | 217 | |
| | | 4 | 219 | |
| | | 5 | 219 | |
| | | 10 | 215 | |

Five year growth (4) Ercs Annual average growth -0.70 Ercs Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)

Docket No.: 120209-WS

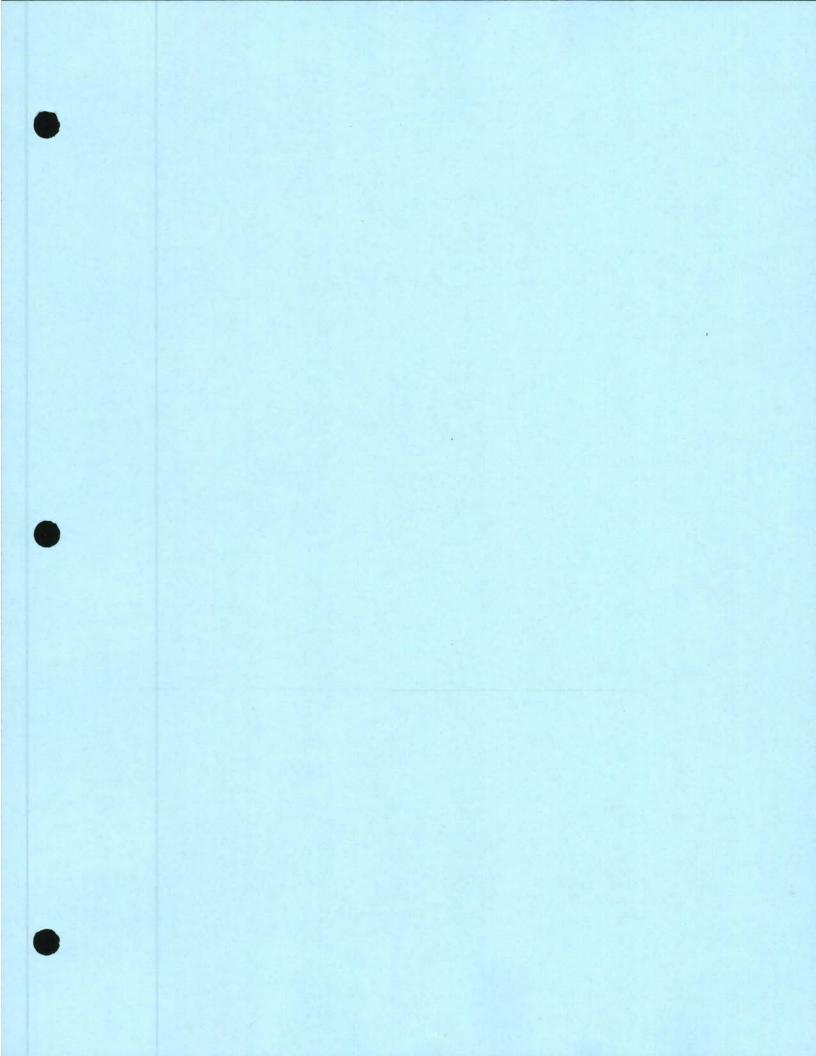
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|------------|----------------|--------------|-----------------|----------------|---------|---------|
| | | SF | R Custom | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | • —— | | | |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | | Ta4 Ammlia | abla4 | | | | | |
| 2 | 2008 | r | ot Applic | able - water (| only system. | | | | |
| 3 | 2009 | | | | | | | | |
| | | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| - | 2011 | | | | | | | | |
| 5 | 2011 | | | Average | Growth Thro | ough 5-Year Pe | eriod (Col. 8) | | - |
| | | | | Avelage | Otowni Imo | ugii 3- i cai r | 21100 (CO1. 8) | | |



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

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|---------------|-------------------|---------|-------|-----------------|-------------|
| | | | | | Unaccounted | % |
| Month/ | Total Gallons | Corrected Gallons | Gallons | Other | For Water | Unaccounted |
| Year | Pumped | Pumped | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 0.449 | 0.452 | 0.512 | 0.008 | (0.068) | -15.0% |
| Feb-11 | 0.422 | 0.425 | 0.375 | 0.015 | 0.035 | 8.2% |
| Mar-11 | 0.515 | 0.518 | 0.419 | 0.007 | 0.093 | 17.9% |
| Apr-11 | 0.511 | 0.514 | 0.534 | 0.007 | (0.027) | -5.3% |
| May-11 | 0.587 | 0.591 | 0.497 | 0.015 | 0.080 | 13.5% |
| Jun-11 | 0.535 | 0.539 | 0.547 | 0.012 | (0.020) | -3.6% |
| Jul-11 | 0.504 | 0.502 | 0.562 | 0.029 | (0.089) | -17.8% |
| Aug-11 | 0.633 | 0.617 | 0.441 | 0.049 | 0.127 | 20.6% |
| Sep-11 | 0.695 | 0.679 | 0.454 | 0.006 | 0.218 | 32.2% |
| Oct-11 | 0.531 | 0.518 | 0.475 | 0.006 | 0.037 | 7.2% |
| Nov-11 | 0.585 | 0.571 | 0.461 | 0.136 | (0.026) | -4.5% |
| Dec-11 | 0.582 | 0.568 | 0.475 | 0.006 | 0.086 | 15.2% |
| Total | 6.549 | 6.495 | 5.751 | 0.297 | 0.447 | 6.9% |

(Above data in millions of gallons)

Note: On 7/19/2011, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen, Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) Individua | (3) I Plant Flows | (4) | (5) | (6) Total Purch. |
|--------|--------|-------------------|----------------------|--------|-------------|---------------------|
| Month/ | | marvidua | 1114111110113 | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | ot Applicable - v | water only systen | l | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | ***** | | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|---------------|---------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | | 246,000 |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 11/20/2011 | 33,700 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | ` | |
| or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 9/17/2011 | 29,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 9/4/2011 | 30,100 |
| breaks or other unusual occurrences affected the flows on | (3) 9/5/2011 | 30,100 |
| these days. | (4) 9/2/2011 | 30,500 |
| | (5) 9/7/2011 | 33,100 |
| | AVERAGE_ | 30,560 |
| | | |
| | Max Month _ | 22,617 |
| 4 Average Daily Flow | Annual | 17,942 |
| 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

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

| · · · · | Not Applicable - water only system | MONTH | GPD |
|---------|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 300 gpm |
|---|----------------|
| Firm Reliable well pumping capacity (largest well out), gpm (System has only one well) | 0 gpm |
| • | |
| Ground storage capacity, gal. | 10,000 gallons |
| Usable ground storage (90%), gal. | 9,000 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 3,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 9,000 gallons |
| High service pumping capacity | 500 gpm |
| Maximum day demand, | 33,700 gpd |
| Peak hour demand = 2x max day/1440 | 47 gpm |
| Fire flow requirement | 0 1 |
| Fire flow requirement | 0 gpd |
| Unaccounted for water 6.88% of water pumped | 1,231 gpd |
| Acceptable unaccounted for 10.00% | 1,789 gpd |
| Excess unaccounted for | 0 gpd |

Water Treatment Plant

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

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

| A = | Peak demand | 33,700 gpd |
|-----|--|------------|
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 0 gpd |
| D = | Excess Unaccounted for water | 0 gpd |
| E = | Firm Reliable Capacity | 0 gpd |

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

Storage

| Percent Used & Useful = $(A + B + C - D)/E \times 100\%$, where: | | 100.00% |
|---|--|----------------|
| A = | Peak demand | 33,700 gallons |
| B = | Property needed to serve five years after TY | 0 gallons |
| C = | Fire flow demand | 0 gallons |
| D = | Excess Unaccounted for water | 0 gallons |
| E = | Firm Reliable Capacity | 9,000 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

100.00%

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commis

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations

Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7
Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8

Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|--------------------------|---|---|---|---|--|---|--|
| | SF | R Custom | ers | SFR | Gallons/ | Total | Total | Annual |
| | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 2007 | 101 | 101 | 101 | 7,478,350 | 74,043 | 7,478,350 | 101 | |
| 2008 | 101 | 102 | 102 | 6,585,990 | 64,887 | 6,585,990 | 102 | 0.50% |
| 2009 | 102 | 99 | 101 | 6,537,060 | 65,045 | 6,537,060 | 101 | -0.99% |
| 2010 | 99 | 100 | 100 | 6,047,671 | 60,781 | 6,047,671 | 100 | -1.00% |
| 2011 | 100 | 104 | 102 | 5,751,309 Average | 56,385 Growth Through 5 | 5,751,309 5-Year Period (Col. 8) | 102 | 2.51% 0.26% |
| | Year 2007 2008 2009 2010 | Year Beginning 2007 101 2008 101 2009 102 2010 99 | Year Beginning Ending 2007 101 101 2008 101 102 2009 102 99 2010 99 100 | SFR Customers Year Beginning Ending Average 2007 101 101 101 2008 101 102 102 2009 102 99 101 2010 99 100 100 | SFR Customers SFR Gallons Year Beginning Ending Average Sold 2007 101 101 101 7,478,350 2008 101 102 102 6,585,990 2009 102 99 101 6,537,060 2010 99 100 100 6,047,671 2011 100 104 102 5,751,309 | SFR Customers SFR Gallons/Gallons Gallons/SFR Gallons Year Beginning Ending Average Sold (5)/(4) 2007 101 101 101 7,478,350 74,043 2008 101 102 102 6,585,990 64,887 2009 102 99 101 6,537,060 65,045 2010 99 100 100 6,047,671 60,781 2011 100 104 102 5,751,309 56,385 | SFR Customers SFR Gallons/Gallons Gallons/SFR Gallons Total Gallons Year Beginning Ending Average Sold (5)/(4) Sold 2007 101 101 101 7,478,350 74,043 7,478,350 2008 101 102 102 6,585,990 64,887 6,585,990 2009 102 99 101 6,537,060 65,045 6,537,060 2010 99 100 100 6,047,671 60,781 6,047,671 | SFR Customers SFR Gallons/Gallons Gallons/SFR Gallons Total ERCs Gallons Year Beginning Ending Average Sold (5)/(4) Sold (7)/(6) 2007 101 101 101 7,478,350 74,043 7,478,350 101 2008 101 102 102 6,585,990 64,887 6,585,990 102 2009 102 99 101 6,537,060 65,045 6,537,060 101 2010 99 100 100 6,047,671 60,781 6,047,671 100 2011 100 104 102 5,751,309 56,385 5,751,309 102 |

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

| | | Δ | |
|----------------|------------|---|-------|
| Constant: | 100.9 | | 1 101 |
| X Coefficient: | -2.842E-15 | | 2 102 |
| R^2: | 2.1832E-29 | | 3 101 |
| | | | 4 100 |
| | | | 5 102 |
| | | 1 | 0 101 |

Five year growth (1) Ercs Annual average growth -0.22 Ercs Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)

Docket No.: 120209-WS

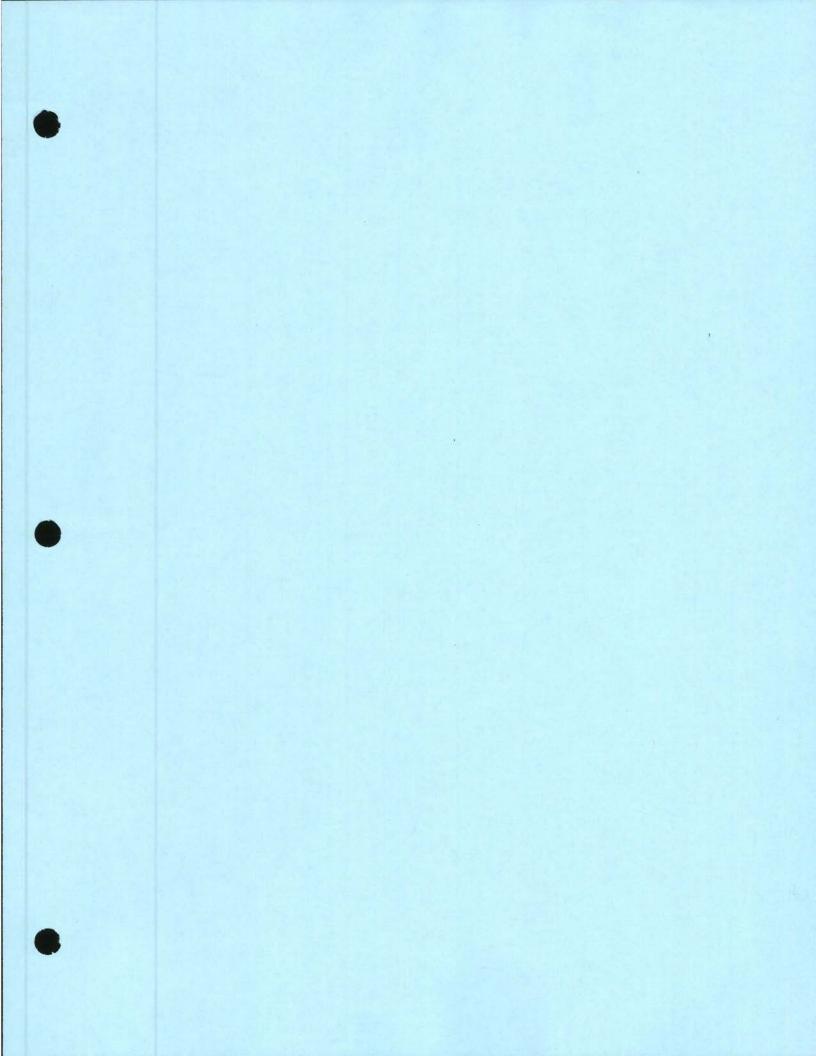
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|------------|----------------|--------------|----------------|----------------|---------|---------|
| | | SF | R Custom | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | | | | |
| 1 | 2007 | | | | | | | | |
| | | _ | | | _ | | | | |
| 2 | 2008 | N | ot Applica | able - water o | only system. | | | | |
| 3 | 2009 | | | | | | | | |
| | | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| J | 2011 | | | Average | Growth Thro | ough 5-Year Po | eriod (Col. 8) | | |



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

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | | (3) | (4) | (5) | (6) |
|--------|---------------|-------------------|-----------|---------|-------|--------------------------|------------------|
| Month/ | Total Gallons | Corrected Gallons | Gallons | Gallons | Other | Unaccounted For Water | % Unaccounted |
| Year | Pumped | Pumped | Purchased | Sold | Uses | (1)+(2)-(3)-(4) | For Water |
| Jan-11 | 0.675 | 0.652 | <u> </u> | 0.496 | 0.010 | 0.146 | 22.4% |
| Feb-11 | 0.455 | 0.440 | 0.040 | 0.372 | 0.016 | 0.092 | 19.2% |
| Mar-11 | 0.771 | 0.744 | - | 0.465 | 0.007 | 0.273 | 36.6% |
| Apr-11 | 0.818 | 0.790 | - | 0.537 | 0.050 | 0.203 | 25.7% |
| May-11 | 1.124 | 1.086 | - | 0.593 | 0.004 | 0.488 | 45.0% |
| Jun-11 | 0.918 | 0.887 | - | 0.670 | 0.003 | 0.215 | 24.2% |
| Jul-11 | 0.697 | 0.673 | 0.001 | 0.826 | 0.061 | (0.213) | -31.6% |
| Aug-11 | 0.670 | 0.646 | - | 0.457 | 0.031 | 0.159 | 24.6% |
| Sep-11 | 0.662 | 0.638 | - | 0.526 | 0.006 | 0.107 | 16.7% |
| Oct-11 | 0.614 | 0.592 | 0.107 | 0.479 | 0.011 | 0.209 | 29.9% |
| Nov-11 | 0.530 | 0.511 | - | 0.430 | 0.013 | 0.069 | 13.4% |
| Dec-11 | 0.605 | 0.584 | 0.093 | 0.481 | 0.006 | 0.189 | 28.0% |
| Total | 8.540 | 8.242 | 0.241 | 6.331 | 0.217 | 1.936 | 22.8% |

(Above data in millions of gallons)

Note: On 7/19/2011, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen,

Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules. The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|-------------|-------------------|------------------|--------------|--------------------------|-----------|
| | | Individual | | Total Purch. | | |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | - | | 0.000 | 0.000 |
| Feb-11 | | | | | 0.000 | 0.000 |
| Mar-11 | N | ot Applicable - w | ater only system | 1 | 0.000 | 0.000 |
| Apr-11 | | | | | 0.000 | 0.000 |
| May-11 | | | | | 0.000 | 0.000 |
| Jun-11 | | | | | 0.000 | 0.000 |
| Jul-11 | | | | | 0.000 | 0.000 |
| Aug-11 | | | | | 0.000 | 0.000 |
| Sep-11 | | | | | 0.000 | 0.000 |
| Oct-11 | | | | | 0.000 | 0.000 |
| Nov-11 | | | | | 0.000 | 0.000 |
| Dec-11 | | | | | 0.000 | 0.000 |
| | | | | | ************************ | |
| Total | 0.000 | | | | 0.000 | 0.000 |

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| 1 Dlant Councits | Date | GPD |
|---|---------------|--------|
| 1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | 79,200 |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | 10/5/2011 | 60,400 |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 5/1/2011 | 45,100 |
| in the test year. Provide an explanation if fire flow, line | (2) 5/7/2011 | 47,000 |
| breaks or other unusual occurrences affected the flows on | (3) 5/5/2011 | 47,700 |
| these days. | (4) 5/12/2011 | 49,900 |
| | (5) 5/26/2011 | 51,300 |
| | AVERAGE_ | 48,200 |
| | | |
| | Max Month | 35,019 |
| 4 Average Daily Flow | Annual | 23,397 |
| 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - water only system | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods. Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm | 100 gpm |
|---|---------------|
| Firm Reliable well pumping capacity (largest well out), gpm | 0 gpm |
| (System has only one well) | |
| Ground storage capacity, gal. | 0 gallons |
| Usable ground storage (90%), gal. | 0 gallons |
| Elevated Storage | 0 gallons |
| Usable ground storage (100%), gal. | 0 gallons |
| Hydropneumatic storage capacity, gal. | 3,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 0 gallons |
| High service pumping capacity | 0 gpm |
| Maximum day demand, | 60,400 gpd |
| Peak hour demand = $2x \max day/1440$ | 84 gpm |
| Fire flow requirement | 0 gpm |

22.82% of water pumped

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

Acceptable unaccounted for 10.00%

Unaccounted for water

Excess unaccounted for

Water Treatment Plant, no usable storage
Percent Used & Useful = (A + B + C - D)/E x 100%, where:

100.00%

4 gpm

2 gpm $2\ gpm$

| A = | Peak demand | 84 gpm |
|-----|--|--------|
| B = | Property needed to serve five years after TY | 0 gpm |
| C = | Fire flow demand | 0 gpm |
| D = | Excess Unaccounted for water | 2 gpm |
| E = | Firm Reliable Capacity | 0 gpm |

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

Storage - Not Applicable

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 1

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|---|----------|-----------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 79 | 82 | 81 | 8,846,680 | 109,897 | 8,846,680 | 81 | |
| 2 | 2008 | 82 | 78 | 80 | 7,248,430 | 90,605 | 7,248,430 | 80 | -0.62% |
| 3 | 2009 | 78 | 81 | 80 | 6,876,975 | 86,503 | 6,876,975 | 80 | -0.62% |
| 4 | 2010 | 81 | 79 | 80 | 6,543,985 | 81,800 | 6,543,985 | 80 | 0.63% |
| 5 | 2011 | 79 | 79 | 79 | 6,330,740 | 80,136 | 6,330,740 | 79 | -1.25% |
| | | | | | Average Growth Through 5-Year Period (Col. 8) | | | | -0.47% |

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

| | | Δ | <u> </u> |
|----------------|------------|----|----------|
| Constant: | 80.7 | 1 | 81 |
| X Coefficient: | -0.3 | 2 | 80 |
| R^2: | 0.69230769 | 3 | 80 |
| | | 4 | 80 |
| | | 5 | 79 |
| | | 10 | 78 |

Five year growth (1) Ercs
Annual average growth -0.26 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 120209-WS

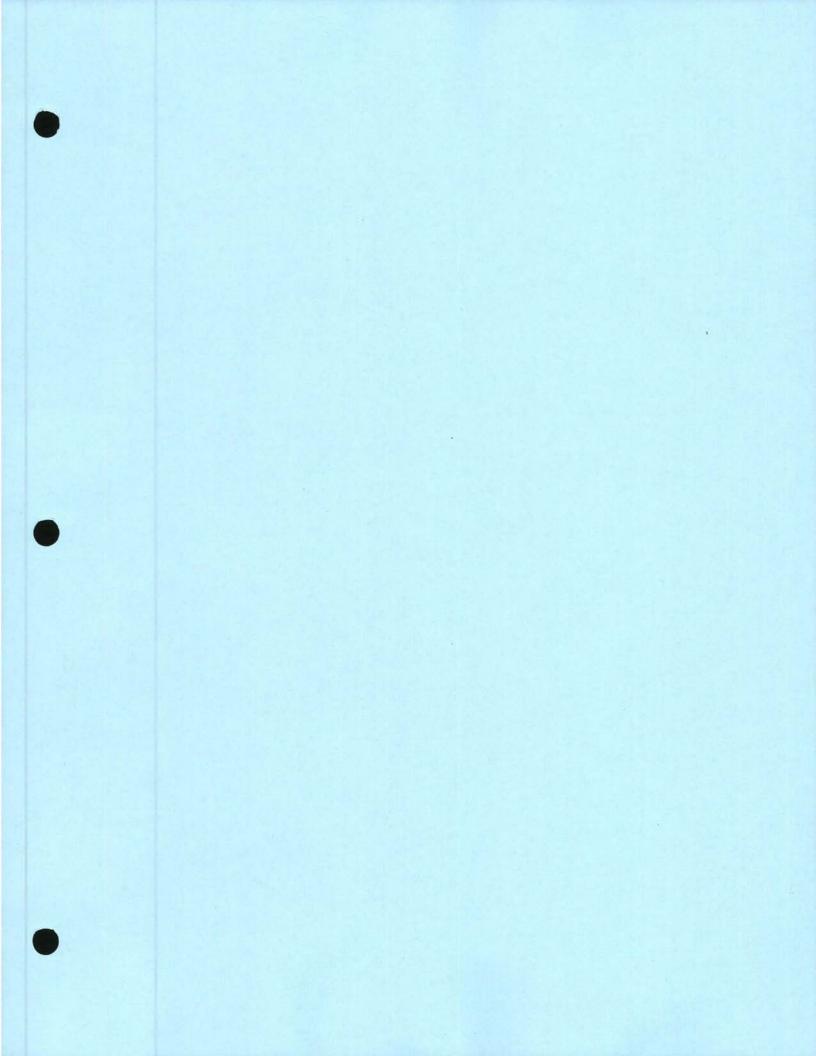
Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|---------------|-------------|----------------|--------------|---------------|----------------|-------------|---------|
| | | SFR Customers | | | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| | | | | | | | | | |
| 1 | 2007 | | | | | | | | |
| 1 | 2007 | | | | | | | | |
| 2 | 2008 | N | Not Applies | able - water (| only system. | | | | |
| - | 2000 | - | | | yy | | | | |
| 3 | 2009 | | | | | | | | |
| | | | | | | | | | |
| 4 | 2010 | | | | | | | | |
| | | | | | | | | | |
| 5 | 2011 | | | | | | | | |
| | | | | Average | Growth Thro | ugh 5-Year Pe | eriod (Col. 8) | | |



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

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|----------------|-------------------------|--------------------------|-----------------|---------------|---|-------------------------|
| Month/ Year | Total Gallons Pumped | Corrected Gallons Pumped | Gallons Sold | Other Uses | Unaccounted For Water (1)+(2)-(3)-(4) | % Unaccounted For Water |
| i cai | rumped | rumped | Solu | Uses | (1)*(2)*(3)*(4) | roi watei |
| Jan-11 | 2.092 | 2.124 | 1.695 | 0.010 | 0.419 | 19.7% |
| Feb-11 | 2.000 | 2.031 | 2.571 | 0.030 | -0.570 | -28.1% |
| Mar-11 | 2.278 | 2.313 | 1.917 | 0.012 | 0.383 | 16.6% |
| Apr-11 | 2.310 | 2.345 | 2.262 | 0.015 | 0.069 | 2.9% |
| May-11 | 2.755 | 2.797 | 2.025 | 0.010 | 0.763 | 27.3% |
| Jun-11 | 2.357 | 2.393 | 2.376 | 0.015 | 0.002 | 0.1% |
| Jul-11 | 2.128 | 2.147 | 1.858 | 0.047 | 0.243 | 11.3% |
| Aug-11 | 2.514 | 2.514 | 1.875 | 0.009 | 0.630 | 25.1% |
| Sep-11 | 2.311 | 2.311 | 1.974 | 0.007 | 0.330 | 14.3% |
| Oct-11 | 2.205 | 2.205 | 1.590 | 0.052 | 0.563 | 25.6% |
| Nov-11 | 2.101 | 2.101 | 1.942 | 0.009 | 0.151 | 7.2% |
| Dec-11 | 2.150 | 2.150 | 1.734 | 0.007 | 0.409 | 19.0% |
| Total | 27.201 | 27.431 | 23.818 | 0.222 | 3.392 | 12.4% |

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen,
Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules.

The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons Florida Public Service Commission

Schedule F-2 Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| | (1) | (2) | (3) | (4) | (5) | (6) |
|--------|--------|-------------|---------------|--------|-------------|--------------|
| | | Individual | l Plant Flows | | | Total Purch. |
| Month/ | | | | | Total Plant | Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | - | | 0.000 | 1.946 |
| Feb-11 | | | | | 0.000 | 1.974 |
| Mar-11 | | | | | 0.000 | 1.874 |
| Apr-11 | | | | | 0.000 | 2.357 |
| May-11 | | | | | 0.000 | 1.841 |
| Jun-11 | | | | | 0.000 | 2.351 |
| Jul-11 | | | | | 0.000 | 2.247 |
| Aug-11 | | | | | 0.000 | 2.722 |
| Sep-11 | | | | | 0.000 | 2.000 |
| Oct-11 | | | | | 0.000 | 2.853 |
| Nov-11 | | | | | 0.000 | 2.187 |
| Dec-11 | | | | | 0.000 | 2.130 |
| | | | | | | |
| Total | 0.000 | | | • | 0.000 | 26.481 |
| | | | | | | |

Wastewater treatment & disposal services purchased from City of Sanford.

Monthly treated gallons reflect end-of-month utility readings, not Sandford meter readings for billing.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Date | GPD |
|--|---------------|---------|
| 1 Plant Capacity | | |
| The hydraulic rated capacity. If different from that shown | | 360,000 |
| on the DEP operating or construction permit, provide an explanation. | | |
| 2 Maximum Day | | |
| The single day with the highest pumpage rate for the test year. | 5/5/2011 | 136,000 |
| Explain, on a separate sheet of paper if fire flow, line breaks, | | |
| or other unusual occurrences affected the flow this day. | | |
| 3 Five Day Max. Year | | |
| The five days with the highest pumpage rate from any one month | (1) 5/12/2011 | 102,000 |
| in the test year. Provide an explanation if fire flow, line | (2) 5/13/2011 | 115,000 |
| breaks or other unusual occurrences affected the flows on | (3) 5/10/2011 | 117,000 |
| these days. | (4) 5/26/2011 | 117,000 |
| | (5) 5/5/2011 | 136,000 |
| | AVERAGE | 117,400 |
| | TIVE ICE | 117,100 |
| | | |
| | Max Month | 90,231 |
| 4 Average Daily Flow | Annual | 75,155 |
| 5 Required Fire Flow | None | |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

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

| | Not Applicable - all wastewater treatment purchased | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

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

Used and Useful Calculations Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

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

the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Total well pumping capacity, gpm Firm Reliable well pumping capacity (largest well out), gpm | 440 gpm 200 gpm |
|---|-----------------------------|
| Ground storage capacity, gal. | 20,000 gallons |
| Usable ground storage (90%), gal. Elevated Storage | 18,000 gallons 0 gallons |
| Usable ground storage (100%), gal. Hydropneumatic storage capacity, gal. | 0 gallons 13,000 gallons |
| Usable hydropneumatic storage capacity (0.00%), gal. | 0 gallons |
| Total usable storage, gal. | 18,000 gallons |

| High service pumping capacity | 500 gpm |
|-------------------------------|---------|
| | |

| Maximum day demand, | 136,000 gpd |
|---|-------------|
| Peak hour demand = $2x \max \frac{day}{1440}$ | 189 gpm |

| Unaccounted for water | 12.37% of water pumped | 9,216 gpd, avg |
|----------------------------|------------------------|----------------|
| Acceptable unaccounted for | 10.00% | 7,432 gpd, avg |
| Excess unaccounted for | | 1.784 gpd. avg |

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

Water Treatment Plant

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

69.90%

Use: 100.00%

In Docket No. 060253-WS, the Commission found the system was not oversized and substantially built out. Circum There is no apparent potential for expansion. In accordance with Rule 25-30.4325(4), the system remains 100% us

| A = | Peak demand | 136,000 gpd |
|-----|--|-------------|
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 0 gpd |
| D = | Excess Unaccounted for water | 1,784 gpd |
| E = | Firm Reliable Capacity (16 hours) | 192,000 gpd |

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

Storage

| Percent Used & Useful = $(A + B + C - D)/E \times 100\%$, where: | 00.00% |
|---|--------|
|---|--------|

| A = | Peak demand | 136,000 gallons |
|-----|--|-----------------|
| B = | Property needed to serve five years after TY | 0 gallons |
| C = | Fire flow demand | 0 gallons |
| D= | Excess Unaccounted for water | 1,784 gallons |
| E = | Firm Reliable Capacity | 18,000 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

and the projected test year (if applicable).

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

Wastewater pumped to City of Sanford through a master lift station. The lift station is considered 100% used and useful.

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 2 of 2

Preparer: F. Seidman

LINCOLN HEIGHTS

A. Infiltration allowance, excluding service laterals

| | Main dia. Main length | | | owance @ l/inch-dia./i | |
|----------|--|----------------|--------------|---------------------------|----------------------------------|
| | inches feet | miles | | | |
| | 4 | 0 | 0.000 | . 0 | -5 |
| 1 | 6 | 0 | 0.000 | 0 | |
| 2 | 8 | 6,018 | 1.140 | 4,559 | |
| 3 | 10 | 0 | 0.000 | 0 | |
| 4 | Total | 6,018 | 1.140 | 4,559 | 1,664,068 |
| 5 | Estimated Inflow @ 10% of | f flows (1.8) | | | 1,357,729 |
| 6 | Allowable I&I | | | | 3,021,797 |
| 7 | B. Actual Inflow & Infiltrat Wastewater treated | ion (I&I) | | | 26,480,999 |
| | | | | imated | |
| _ | Gallons Billed (not capped) | | | ırned * | |
| 8 | SFR Residential WW cust. | | 3,577,285 | 84% | 11,404,919 |
| 9 | All Other | | 3,449,220 | 96% | 3,311,251 |
| 10 | Estimated flows returned | 1 | 7,026,505 | | 14,716,171 |
| | * Based on reasoning in Ord | der No. PSC-07 | '-0505-SC-WS | , p.51 | |
| 11 12 | Estimated I&I (treated less | , <u>-</u> | 10] | | 11,764,829 |
| | Actual less allowable [1.11- | - | | | 8,743,032 |
| 13 14 | Actual less allowable [1.11- Excess, if any [1.11-1.6, if po Excess as percent of wastew | ositive] | | | 8,743,032 8,743,032 33.02% |

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Schedule F-7
Page 1 of 1

Test Year Ended: December 31, 2011

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commiss

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8

Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|------------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | <u></u> | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 338 | 335 | 337 | 24,160,682 | 71,800 | 26,927,422 | 375 | |
| 2 | 2008 | 335 | 329 | 332 | 22,378,515 | 67,405 | 25,414,805 | 377 | 0.54% |
| 3 | 2009 | 329 | 328 | 329 | 21,793,080 | 66,341 | 24,866,160 | 375 | -0.59% |
| 4 | 2010 | 328 | 325 | 327 | 20,962,995 | 64,205 | 22,444,585 | 350 | -6.74% |
| 5 | 2011 | 325 | 326 | 326 | 20,368,318 | 62,575 | 23,817,538 | 381 | 8.88% |
| | | | | | Average | Growth Through : | 5-Year Period (Col. 8) | | 0.52% |

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

| | Δ | <u> 1</u> |
|------------|------------|--|
| 376.308393 | 1 | 375 |
| -1.6295618 | 2 | 377 |
| 0.04296144 | 3 | 375 |
| | 4 | 350 |
| | 5 | 381 |
| | 10 | 360 |
| | -1.6295618 | -1.6295618 2 0.04296144 3 4 5 |

Five year growth (21) Ercs Annual average growth -4.12 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Ravenna Park; Lincoln Heights - 614)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

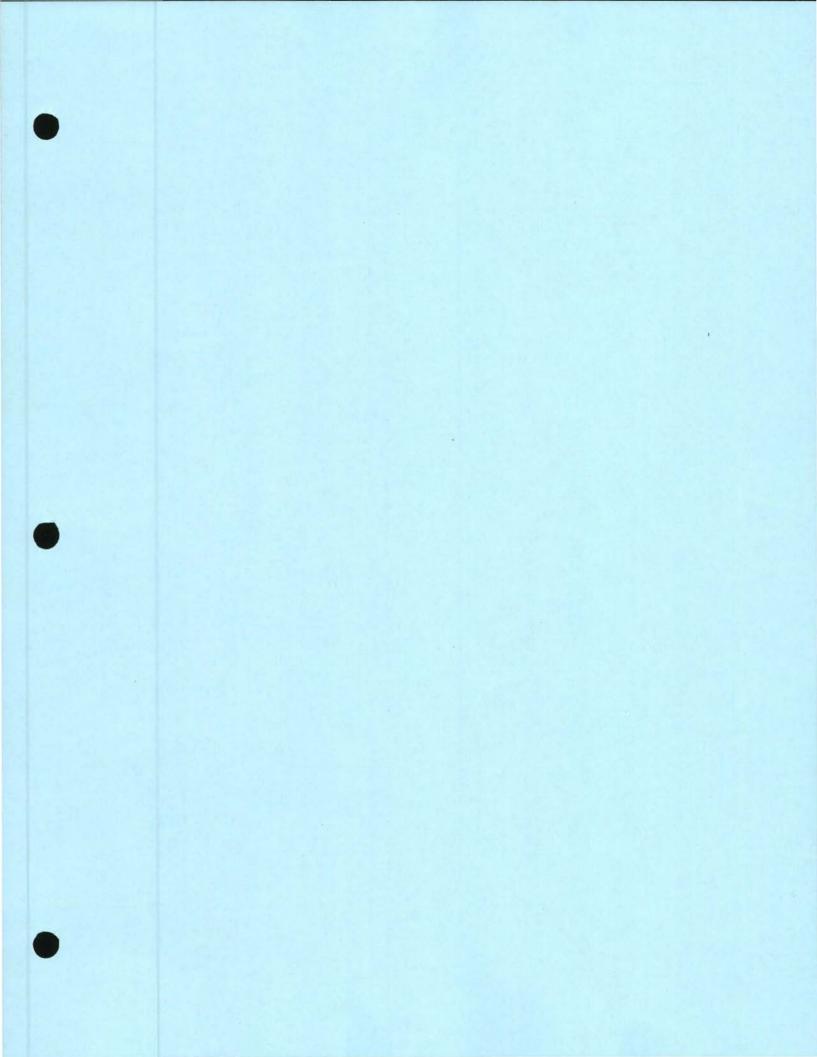
Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|-----------------------|----------------------------|--------------------------------------|---------------|----------------|
| Line | | SF | R Custome | ers | SFR Gallons | Gallons/ SFR | Total Gallons | Total ERCs | Annual % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 235 | 234 | 235 | 16,262,030 | 69,348 | 19,028,770 | 274 | |
| 2 | 2008 | 234 | 229 | 232 | 14,974,417 | 64,684 | 18,010,707 | 278 | 1.47% |
| 3 | 2009 | 229 | 227 | 228 | 14,420,270 | 63,247 | 17,493,350 | 277 | -0.66% |
| 4 | 2010 | 227 | 225 | 226 | 13,864,725 | 61,348 | 15,346,315 | 250 | -9.56% |
| 5 | 2011 | 225 | 225 | 225 | 13,577,285 Average | 60,343 Growth Through : | 17,026,505 5-Year Period (Col. 8) | 282 | 12.80% |

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

| • | , , , | <u>X</u> | <u>Y</u> | |
|----------------|------------|----------|----------|--|
| Constant: | 276.176175 | 1 | 274 | |
| X Coefficient: | -1.2763444 | 2 | 278 | |
| R^2: | 0.02512823 | 3 | 277 | |
| | | 4 | 250 | |
| | | 5 | 282 | |
| | | 10 | 263 | |
| | | | | |

Five year growth (19) Ercs Annual average growth -3.75 Ercs



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

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Florida Public Service Commission

Schedule F-1 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

| | (1) | (2) | | (3) | (4) | (5) Unaccounted | (6) % |
|----------------|-------------------------|-----------------------------|----------------------|-----------------|---------------|---------------------------|--------------------------|
| Month/ Year | Total Gallons Pumped | Corrected Gallons Pumped | Gallons Purchased | Gallons Sold | Other Uses | For Water (1)+(2)-(3)-(4) | Unaccounted For Water |
| Jan-11 | 6.517 | 6.582 | 0.000 | 6.375 | 0.062 | 0.145 | 2.2% |
| Feb-11 | 2.489 | 2.514 | 4.755 | 4.895 | 0.112 | 2.262 | 31.1% |
| Mar-11 | 3.096 | 3.127 | 5.438 | 5.831 | 0.692 | 2.042 | 23.8% |
| Apr-11 | 8.117 | 8.198 | 0.000 | 6.788 | 0.078 | 1.332 | 16.3% |
| May-11 | 8.855 | 8.944 | 0.000 | 7.000 | 0.076 | 1.868 | 20.9% |
| Jun-11 | 7.257 | 7.330 | 0.000 | 7.008 | 0.148 | 0.173 | 2.4% |
| Jul-11 | 7.077 | 7.148 | 0.000 | 6.025 | 0.081 | 1.041 | 14.6% |
| Aug-11 | 7.157 | 7.229 | 0.000 | 5.967 | 0.053 | 1.208 | 16.7% |
| Sep-11 | 6.635 | 6.701 | 0.000 | 6.055 | 0.061 | 0.586 | 8.7% |
| Oct-11 | 6.968 | 7.038 | 0.000 | 5.753 | 0.104 | 1.180 | 16.8% |
| Nov-11 | 6.706 | 6.773 | 0.145 | 5.915 | 0.064 | 0.939 | 13.6% |
| Dec-11 | 7.023 | 7.093 | 0.000 | 5.735 | 0.104 | 1.254 | 17.7% |
| Total | 77.897 | 78.6760 | 10.338 | 73.348 | 1.637 | 14.029 | 15.8% |

(Above data in millions of gallons)

Note: On 11/27/2009, a calibration test was performed on the Utility's well meter. The corrected gallons reflect the results of that calibration.

Reconciliation of gallons sold: The amounts on Sch. F-1 and F-9 are the same.

Sch. E-2 shows the total for Seminole County, consisting of nine systems - Bear Lake, Crystal Lake, Jansen,
Little Wekiva, Oakland Shores, Park Ridge, Phillips, Revenna Park and Weathersfield. The amount on Sch E-2 is .118 MG or only a .064% difference from the totals of the amounts in the F-1 and F-9 schedules.

The amount is diminimis.

Gallons of Wastewater Treated In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

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.

| • . | (1) | (2) | (3) Plant Flows | (4) | (5) | (6) |
|--------|--------|-----------|--------------------|--------|-------------|------------------------|
| Month/ | | marviduai | Flain Flows | | Total Plant | Total Purch. Sewage |
| Year | (Name) | (Name) | (Name) | (Name) | Flows | Treatment |
| Jan-11 | | | | | 0.000 | 3.564 |
| Feb-11 | | | | | 0.000 | 2.571 |
| Mar-11 | | | | | 0.000 | 3.148 |
| Apr-11 | | | | | 0.000 | 3.714 |
| May-11 | | | | | 0.000 | 3.726 |
| Jun-11 | | | | | 0.000 | 3.724 |
| Jul-11 | | | | | 0.000 | 3.291 |
| Aug-11 | | | | | 0.000 | 3.205 |
| Sep-11 | | | | | 0.000 | 3.338 |
| Oct-11 | | | | | 0.000 | 3.133 |
| Nov-11 | | | | | 0.000 | 3.247 |
| Dec-11 | | | | | 0.000 | 3.109 |
| | | | | | | |
| Total | 0.000 | | | | 0.000 | 39.769 |

Wastewater treatment & disposal services purchased from City of Altamonte Springs.

Note: By agreement with Altamonte Springs, WW flow is assumed to be 70% of water sold and billed accordingly. The above flows equal 70% of water sales to WW customers.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-3 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | | Date | GPD |
|---|---|---------------------|---------|
| 1 Plant Capacity | | | |
| The hydraulic rated capacity. on the DEP operating or cons | If different from that shown truction permit, provide an explanation. | | 864,000 |
| 2 Maximum Day | | | |
| The single day with the highe | st pumpage rate for the test year. | 5/3/2011 | 438,000 |
| Explain, on a separate sheet o or other unusual occurrences | of paper if fire flow, line breaks, affected the flow this day. | | |
| 3 Five Day Max. Year | | | |
| • | t pumpage rate from any one month | (1) 5/2/2011 | 318,000 |
| in the test year. Provide an ex | | (2) 5/26/2011 | 334,000 |
| breaks or other unusual occur | rences affected the flows on | (3) 5/142011 | 346,000 |
| these days. | | (4) <u>5/312011</u> | 370,000 |
| | | (5) 5/3/2011 | 438,000 |
| | | AVERAGE | 361,200 |
| | | | |
| | | Max Month | 288,502 |
| 4 Average Daily Flow | | Annual | 215,551 |
| 5 Required Fire Flow | (Mixed residential/commercial) | * 1,250 gpm for | 2 hours |

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

* Land Development Code of Seminloe County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-4 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained

from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

| | Not Applicable - all wastewater treatment purchased | MONTH | GPD |
|----|---|-------|-----|
| 1. | Plant Capacity | P | |
| | The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | |
| 2. | Average Daily Flow Max Month (a) | | |

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

Used and Useful Calculations Water Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-5 Page 1 of 1

Preparer: Seidman, F.

1,200 gpm

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

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

| Firm Reliable well pumping capacity, (largest well out), gpm | 1,550 gpm 550 gpm |
|--|----------------------|
| Ground storage capacity, gal. | 100,000 gallons |
| Lisable ground storage (90%) gal | 90 000 gallone |

Usable ground storage (90%), gal.

Elevated Storage
Usable ground storage (100%), gal.

Usable ground storage (100%), gal.

Hydropneumatic storage capacity, gal.

Usable hydropneumatic storage capacity (0.00%), gal.

Total usable storage, gal.

High service pumping capacity

Maximum day demand, 438,000 gpd
Peak hour demand = 2x max day/1440 608 gpm

Fire flow requirement 1250 gpm for 2 hours 150,000 gpd

Unaccounted for water 15.76% of water pumped 33,635 gpd, avg
Acceptable unaccounted for 10.00% 21,283 gpd, avg
Excess unaccounted for 12,351 gpd, avg

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

Water Treatment Plant

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

| A = | Peak demand | 438,000 gpd |
|-----|--|-------------|
| B = | Property needed to serve five years after TY | 0 gpd |
| C = | Fire flow demand | 150,000 gpd |
| D= | Excess Unaccounted for water | 12,351 gpd |
| E = | Firm Reliable Capacity (16 hours) | 528,000 gpd |

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

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

| A = | Peak demand | 438,000 gallons |
|-----|--|-----------------|
| B = | Property needed to serve five years after TY | 0 gallons |
| C = | Fire flow demand | 150,000 gallons |
| D = | Excess Unaccounted for water | 12,351 gallons |
| E = | Firm Reliable Capacity | 90.000 gallons |

The above used and useful factor is applicable to the distribution reservoir accounts.

100.00%

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 1 of 2

Preparer: Seidman, F.

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

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

Wastewater pumped to City of Altamonte Springs Support plant is considered 100% used and useful.

Used and Useful Calculations Wastewater Treatment Plant Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-6 Page 2 of 2

Allowance @ 500

Preparer: Seidman, F.

WEATHERSFIELD

A. Infiltration allowance, excluding service laterals

| | Main dia Main lanath | | | and/inch dia /mila | |
|----|--|-------------|------------|--------------------|----------------|
| | Main dia. Main length inches feet | miles | | gpd/inch-dia./mile | |
| | | | • | - | gpy |
| _ | 4 | 0 | 0.000 | . 0 | |
| 1 | 6 | 0 | 0.000 | 0 | |
| 2 | 8 | 45,856 | 8.685 | 34,739 | |
| 3 | 10 | 1,751 | 0.332 | 1,658 | |
| 4 | Total | 47,607 | 9.016 | 36,398 | 13,285,101 |
| 5 | Estimated Inflow @ 10% | | | 6,879,420 | |
| 6 | Allowable I&I | | | | 20,164,521 |
| | B. Actual Inflow & Infiltr | etion (I&I) | | | |
| 7 | Wastewater treated | ation (i&i) | | | 39,768,904 |
| , | wastewater treated | | | | 33,700,904 |
| | | | | | |
| | | Estimated | | | |
| | Gallons Billed (not capped | d) to: | r | returned * | |
| 8 | SFR Residential WW cust | t. | 68,794,199 | 80% | 55,035,359 |
| 9 | All Other | | 4,183,320 | 90% | 3,764,988 |
| 10 | Estimated flows returned | | 72,977,519 | | 58,800,347 |
| | | | | | 2 3,0 3 3,2 1. |
| | | | | | |
| | | | | | |
| | | | | | |
| 11 | Estimated I&I (treated less returned) [1.7-1.10] | | | | -19,031,443 |
| 12 | Actual less allowable [l.11-l.6] | | | -39,195,964 | |
| 13 | Excess, if any [1.11-1.6, if positive] | | | 0 | |
| 14 | Excess as percent of wastewater treated | | | | 0.00% |
| | | | | | |

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-7 Page 1 of 1

Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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

Water Distribution System

Used & useful was last set for this system in Docket Nos. 020071-WS, 060253-WS and 090462-WS. The water distribution system was found to be built out and 100% U&U. Circumstances have not changed. The system remains 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-8 Page 1 of 1

Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to

determine the amount of margin reserve for each portion of used and useful plant.

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

Not applicable - System is built out. See Docket Nos. 02071-WS, 60253-WS and 090462-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-9 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|------------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 1,198 | 1,178 | 1,188 | 87,683,129 | 73,807 | 90,576,879 | 1,227 | |
| 2 | 2008 | 1,178 | 1,222 | 1,200 | 80,046,858 | 66,706 | 82,874,508 | 1,242 | 1.24% |
| 3 | 2009 | 1,222 | 1,152 | 1,187 | 75,066,800 | 63,241 | 77,115,630 | 1,219 | -1.85% |
| 4 | 2010 | 1,152 | 1,151 | 1,152 | 72,509,030 | 62,969 | 74,615,590 | 1,185 | -2.82% |
| 5 | 2011 | 1,151 | 1,132 | 1,142 | 69,258,469 | 60,673 | 73,348,389 | 1,209 | 2.02% |
| | | | | | Average | Growth Through : | 5-Year Period (Col. 8) | | -0.35% |

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

| | | <u>X</u> | <u>Y</u> |
|----------------|--------------------|----------|----------|
| Constant: | 1244.78088 | 1 | 1,227 |
| X Coefficient: | - 9.4031719 | 2 | 1,242 |
| R^2: | 0.47895954 | 3 | 1,219 |
| | | 4 | 1,185 |
| | | 5 | 1,209 |
| | | 10 | 1151 |

Five year growth
Annual average growth

(58) Ercs -11.63 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Weatherfield - 602)

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Schedule F-10 Page 1 of 1

Preparer: Seidman, F.

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------|-----------|-----------|---------|------------|------------------|------------------------|---------|---------|
| | | SF | R Custome | ers | SFR | Gallons/ | Total | Total | Annual |
| Line | | | | | Gallons | SFR | Gallons | ERCs | % Incr. |
| No. | Year | Beginning | Ending | Average | Sold | (5)/(4) | Sold | (7)/(6) | in ERCs |
| 1 | 2007 | 1,187 | 1,165 | 1,176 | 88,101,639 | 74,916 | 91,109,579 | 1,216 | |
| 2 | 2008 | 1,165 | 1,139 | 1,152 | 79,063,221 | 68,631 | 82,046,831 | 1,195 | -1.70% |
| 3 | 2009 | 1,139 | 1,142 | 1,141 | 74,434,090 | 65,264 | 76,619,560 | 1,174 | -1.80% |
| 4 | 2010 | 1,142 | 1,140 | 1,141 | 71,882,000 | 62,999 | 74,096,180 | 1,176 | 0.18% |
| 5 | 2011 | 1,140 | 1,123 | 1,132 | 68,794,199 | 60,799 | 72,977,519 | 1,200 | 2.05% |
| | | | | | Average | Growth Through : | 5-Year Period (Col. 8) | | -0.31% |

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

| | | <u>X</u> | $\underline{\mathbf{Y}}$ |
|----------------|------------|----------|--------------------------|
| Constant: | 1207.71745 | 1 | 1,216 |
| X Coefficient: | -5.1016912 | 2 | 1,195 |
| R^2: | 0.21001887 | 3 | 1,174 |
| | | 4 | 1,176 |
| | | 5 | 1,200 |
| | | 10 | 1157 |

Five year growth (44) Ercs Annual average growth -8.72 Ercs

Schedule of Water Rate Base

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final [] Historic [X] Projected []

Florida Public Service Commission

Schedule: A-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|----------|-----------------------------------|---------------------------------------|-------------|------------------|-----------------|----------------|
| Line | | Per | Utility | | Utility | Supporting |
| No. | Description | Books | Adjustments | Ref. | Balance | Schedule(s) |
| 1 2 | Utility Plant in Service | 3,708,270 | 728,898 | (A) | 4,437,168 | A-5, A-3 Int. |
| 3 4 | Utility Land & Land Rights | (1,714) | 17,929 | (A) | 16,215 | A-5 |
| 5 6 | Less: Non-Used & Useful Plant | · <u>-</u> | - | (G) | - | A-7 Int. |
| 7 8 | Construction Work in Progress | - | - | (C) | - | A-3 Int. |
| 9 10 | Less: Accumulated Depreciation | (384,499) | (1,240,275) | (B) | (1,624,774) | A-9, A-3 Int. |
| 11 12 | Less: CIAC | (1,214,604) | 3,587 | (D) | (1,211,017) | A-12, A-3 Int. |
| 13 14 | Accumulated Amortization of CIAC | 863,089 | (62,848) | (E) | 800,241 | A-14, A-3 Int. |
| 15 16 | Acquisition Adjustments | - | - | | - | - |
| 17 18 | Accum. Amort. of Acq. Adjustments | • • • • • • • • • • • • • • • • • • • | - | | - | - |
| 19 20 | Advances For Construction | - - | - | (F) | - | A-16 |
| 21 22 | Working Capital Allowance | - | 129,788 | ^(H) — | 129,788 | A-17, A-3 Int. |
| 23 | Total Rate Base | 2,970,542 | (422,921) | _ | 2,547,621 | |

Schedule of Wastewater Rate Base

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: A-2 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | (1) | (2) Average Balance | (3) | | (4) Adjusted | (5) |
|-------------|-------------------------------------|------------------------|------------------------|------|--------------------|---------------------------|
| Line No. | Description | Per Books | Utility Adjustments | Ref. | Utility Balance | Supporting Schedule(s) |
| 1 2 | Utility Plant in Service | 1,613,859 | 1,551,826 | (A) | 3,165,685 | A-6, A-3 Int. |
| 3 | Utility Land & Land Rights | 180,351 | (161,339) | (A) | 19,012 | A-6, A-3 Int. |
| 5 | Less: Non-Used & Useful Plant (net) | - | - | (G) | - | A-7 Int. |
| 7 8 | Construction Work in Progress | 10 | (10) | (C) | - | A-3 Int. |
| 9 10 | Less: Accumulated Depreciation | (37,627) | (959,045) | (B) | (996,672) | A-10, A-3 Int. |
| 11 12 | Less: CIAC | (1,042,129) | 304,984 | (D) | (737,145) | A-12, A-3 Int. |
| 13 14 | Accumulated Amortization of CIAC | 556,978 | (48,986) | (E) | 507,992 | A-14, A-3 Int. |
| 15 16 | Acquisition Adjustments | - | - | | - | |
| 17 18 | Accum. Amort. of Acq. Adjustments | - | - | | - | - |
| 19 20 | Advances For Construction | - | | (F) | - - | A-16 |
| 21 22 | Working Capital Allowance | - | 68,861 | (H) | 68,861 | A-17, A-3 Int. |
| 23 | Total Rate Base | 1,271,442 | 756,292 | | 2,027,733 | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [X] Final []

Historic [X] Projected []

Schedule: A-3 (Interim)

Page 1 of 2
Docket No.: 120209-WS
Preparer: Kirsten Markwell

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

| Line | • | | | | |
|----------|-------------|--|----------------|--------------|------------|
| No. | : | Description | | Water | Wastewater |
| 1 | (A) | Utility Plant | | | |
| 2 | | 1. Utility Plant in Service | | | |
| 3 | | (a) Allocate Common General Plant to wastewater based on ERCs | Total in Water | | |
| 4 | | 304.5 / 354.7 Structures & Improvements | 107,568 | (37,288) | 37,288 |
| 5 | | 340.5 / 390.7 Office Furniture & Equipment | 446,022 | (154,613) | 154,613 |
| 6 | | 341.5 / 391.7 Transportation Equipment | 189,220 | (65,593) | 65,593 |
| 7 | | 342.5 / 392.7 Stores Equipment | - | - | |
| 8 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 24,160 | (8,375) | 8,375 |
| 9 | | 344.5 / 394.7 Laboratory Equipment | 6,609 | (2,291) | 2,291 |
| 10 | | 345.5 / 395.7 Power Operated Equipment | 4,341 | (1,505) | 1,505 |
| 11 | | 346.5 / 396.7 Communication Equipment | 5,248 | (1,819) | 1,819 |
| 12 | | 347.5 / 397.7 Miscellaneous Equipment | • | | • |
| 13 | | See Schedules A5 and A6, column (3) | | | |
| 14 | | Total allocations of General Plant between water and wastewater | 783,168 | (271,484) | 271,484 |
| 15 | | | | | |
| 16 | | (b) To correct parent company transportation allocations during the year based on ERCs | | (86,710) | (46,005) |
| 17 | | To correct parent company other allocations during the year based on ERCs | | 132,924 | (59,122) |
| 18 | | See Schedules A5 and A6, column (4) for detail accounts and amounts | | | |
| 19 | | Total Allocation Adjustments | • | 46,214 | (105,127) |
| 20 | | | | | |
| 21 | | (c) Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 | | 972,097 | 1,224,130 |
| 22 | | See Schedules A5 and A6, column (5) for detail accounts and amounts | | - | - |
| 23 | | Total Adjustments to Rollforward Plant - 1/1/2009 to 12/31/2011 | | 972,097 | 1,224,130 |
| 24 | | • | | | |
| 25 | | Total Adjustments to Utility Plant in Service | | 746,827 | 1,390,487 |
| 26 | | · | | | |
| 27 | (B) | Accumulated Depreciation | | | |
| 28 | • , | 1. Utility Plant in Service | | | |
| 29 | | (a) Aliocate Common General Plant Accumulated Depreciation to wastewater based on ERCs | Total in Water | | |
| 30 | | 304.5 / 354.7 Structures & Improvements | 38,282 | (13,270) | 13,270 |
| 31 | | 340.5 / 390.7 Office Furniture & Equipment | 243,495 | (84,407) | 84,407 |
| 32 | | 341.5 / 391.7 Transportation Equipment | 151,222 | (52,421) | 52,421 |
| 33 | | 342.5 / 392.7 Stores Equipment | | | - |
| 34 | | 343.5 / 393.7 Tools, Shop & Garage Equipment | 19,085 | (6,616) | 6,616 |
| 35 | | 344.5 / 394.7 Laboratory Equipment | 5,495 | (1,905) | 1,905 |
| 36 | | 345.5 / 395.7 Power Operated Equipment | 672 | (233) | 233 |
| 37 | | 346.5 / 396.7 Communication Equipment | 706 | (245) | 245 |
| 38 | | 347.5 / 397.7 Miscellaneous Equipment | | (=) | |
| 39 | | See Schedules A9 and A10, column (3) | | | |
| 40 | | Total Allocation of General Plant Accumulated Depreciation | 458,957 | (159,097) | 159,097 |
| 41 | | | | (1,, | |
| 42 | | (b) To correct parent company transportation allocations during the year based on ERCs | | (84,623) | (44,898) |
| 43 | | To correct parent company other allocations during the year based on ERCs | | (64,686) | (87,171) |
| 44 | | See Schedules A9 and A10, column (4) for detail accounts and amounts | | (/ | (,, |
| 45 | | Total Allocation Adjustments | | (149,309) | (132,069) |
| 46 | | | | (*********** | |
| 47 | | (c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2011 | | 1,548,681 | 932,017 |
| 48 | | See Schedules A9 and A10, column (5) for detail accounts and amounts | | .,, | , |
| 49 | | Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2011 | | 1,548,681 | 932,017 |
| 50 | | • | - | | |
| 51 | | Total adjustments to UPIS Accumulated Depreciation | _ | 1,240,275 | 959,045 |
| . 52 | | Total adjustments to of 15 Accumulated Depreciation | - | 1,240,275 | 303,043 |
| 53 | (0) | Construction Work in Browness | | | |
| 54 | (0) | Construction Work in Progress | | | (40) |
| | | To remove from rate base average adjusted construction work in process balance | | - | (10) |
| 55 56 | | Total Construction Work in Brown Advisor- | _ | | (40) |
| | (75) | Total Construction Work in Progress Adjustments | _ | | (10) |
| 57 | (n) | Contributions in Aid of Construction (CIAC) | | | |
| 58 | | 1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2009 to 12/31/2011 | | (3,587) | (304,984) |
| 59 | | See Schedules A12, page 2 of 2, column (16) | _ | /4 545 | (20 1 22 1 |
| 60 | | Total Adjustments to Rollover CIAC to 6/30/10 | | (3,587) | (304,984) |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011

Schedule: A-3 (Interim)

Interim [X] Final []
Historic [X] Projected []

Page 2 of 2 Docket No.: 120209-WS Preparer: Kirsten Markwell

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

| No. | | Description | | Water | Wastewater |
|--------|-----|--|-------------|----------|------------|
| 1 | (E) | Accumulated Amortization of CIAC | | | |
| 2 | | Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2009 to 12/31/2011 | | (62,848) | (48,986 |
| 3 | | See Schedules A14, page 2 of 2, column (16) | _ | | |
| 4 | | Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2011 | | (62,848) | (48,986 |
| 5 | | | | | |
| 6 | (F) | Adjustments to Schedule A-18 affecting Working Capital | Total W & S | | |
| 7 | | Deferred Rate Case Expense Average Balance | | | |
| 3 | | 1. To remove test year 13-month average balance per books for Deferred Rate Cases in order to reflect the proper | (077.74.0) | | |
| 9 | | average balance for the test year. | (277,718) | | |
| 0 | | 2. The state of th | | | |
| 1 | | 2. To reflect correct balance for parent company's Regulatory Expenses Being Amortized | 7 000 | | |
| 2 | | Object 2915 Regulatory Expenses Being Amortized for all counties | 7,828 | | |
| 3 | | Object 2930 Accumulated Amortization for Regulatory Expenses for all counties | (6,361) | | |
| 4 | | Net Adjustment to Deferred Rate Case Expense Balance | 1,467 | | |
| 5 | | a Purity Par Gas | | | |
| 6 | | 3. Previous Rate Case | 202 552 | | |
| 7 | | (a) Rate Case Expenses allowed per Order No. PSC-10-0585-PAA-WS | 303,552 | | |
| 8 | | | | | |
| 9 | | (b) Amortization of the \$303,552 allowed rate case expense per Order No. PSC-10-0585-PAA-WS. New rates were | | | |
| | | effective for service rendered on or after 10/19/10. Monthly Amortization of \$6,324 starting on Nov. 2010, resulted in | (50,500) | | |
| ! | | a 13-month average accumulated amortization for the test year of \$50,592. | (50,592) | • | |
| 2 | | Net Adjustment to Deferred Previous Rate Case Expense to reflect 13-month average balance | 252,960 | | |
| 3 4 | | Net Adjustments to Deferred Bate Cons Suppose | (23,291) | | |
| | | Net Adjustments to Deferred Rate Case Expense | (23,291) | | |
| 5 | | | | | |
| 6 7 | | Other Miscellaneous Deferred Debits | | | |
| | | 4 To adjust parent company's allocations of Objects 2965 & 3120 - Deferred Charges - Relocation Expenses and | _ | | • |
| В | | related Accumulated Amortization | 5 | | |
| 9 | | F. T. Washington and Manager at Objects and Charles an | | | |
| | | 5. To adjust parent company's allocations of Objects 2980 & 3135 - Deferred Charges - Employees Fees and related | 169 | | |
| 1 | | Accumulated Amortization | 109 | | |
| | | | | | |
| 3 4 | | 6. To reflect adjustment To Deferred Debit net of related amortization for the dismantlement of the plants at Crescent | 0.404 | | |
| | | Heights and Davis Shores | 9,424 | | |
| 5 | | Not Adjustments to Other Missellanesus Deferred Dahite | 9,598 | | |
| 6 7 | | Net Adjustments to Other Miscellaneous Deferred Debits | 9,390 | | |
| 8 | | Total Adjustments to Schedule A-18 affecting Working Capital | (13,693) | | |
| | | Total Aujustrients to Schedule A-16 affecting Working Capital | (13,093) | | |
| 9 | | | | | |
| כ | | 2. Adjustments to Schedule A-19 | 0.000 | | |
| | | (a) Adjustments to Deferred Income Taxes | 3,686 | | |
| 2 | | (h) Adicatorante la Nichea () Accounts Describes Accounted Communication | (47.070) | | |
| 3 | | (b) Adjustments to Notes & Accounts Payable - Associated Companies | (17,379) | | |
| 4 | | Total Adjustments to Cabadula 8 40 | (42 000) | | |
| 5 6 | | Total Adjustments to Schedule A-19 | (13,693) | | |
| | | | | | |

Schedule of Water Net Operating Income

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | (1) | (2) Balance Per | (3) Utility Test Year | (4) Utility Adjusted | (5) Requested Revenue | · · · · · · · · · · · · · · · · · · · | (6) Requested Annual | (7) Supporting |
|----------------|----------------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|---------------------------------------|----------------------------|-------------------|
| No. | Description | Books | Adjustments | Test Year | Adjustment | _ | Revenues | Schedule(s) |
| 1 2 | OPERATING REVENUES | 989,369 | (115,357) | 874,012 | 109,237 | (A) | 983,249 | B-4, B-3 Int. |
| 3 | Operation & Maintenance | 780,041 | (307,525) | 472,516 | • | (B) | 472,516 | B-5, B-3 Int. |
| 5 6 | Depreciation, net of CIAC Amort. | 148,603 | (1,507) | 147,096 | • | (C), (D) | 147,096 | B-13, B-3 Int. |
| 7 8 | Amortization | . - | - | - | | • | - | |
| 9 10 | Taxes Other Than Income | 180,766 | (75,155) | 105,611 | 4,916 | (E) | 110,527 | B-15, B-3 Int. |
| 11 12 | Provision for Income Taxes | (23,913) | 50,977 | 27,064 | 39,255 | (F) _ | 66,319 | C-1, B-3 Int. |
| 13 14 | OPERATING EXPENSES | 1,085,497 | (333,210) | 752,287 | 44,171 | _ | 796,458 | |
| 15 16 | NET OPERATING INCOME | (96,128) | 217,853 | 121,725 | 65,066 | - | 186,791 | |
| 17 18 19 | RATE BASE | 2,970,542 | (422,921) | 2,547,621 | | | 2,547,621 | |
| 20 | | | | | | | _ | |
| 21 | RATE OF RETURN | | ^{/6} = | 4.78_% | | _ | 7.33 % | |

Schedule of Wastewater Net Operating Income

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []

Historic [X] or Projected []

Florida Public Service Commission

Schedule: B-2 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | (1) | (2) Balance Per | (3) Utility Test Year | (4) Utility Adjusted | (5) Requested Revenue | | (6) Requested Annual | (7) Supporting |
|----------|----------------------------------|-----------------------|-----------------------------|----------------------------|-----------------------------|----------|----------------------------|-------------------|
| No. | Description | Books | Adjustments | Test Year | Adjustment | , | Revenues | Schedule(s) |
| 1 2 | OPERATING REVENUES | 863,881 | (46,873) | 817,008 | 112,353 | (A) _ | 929,361 | B-4, B-3 Int. |
| 3 4 | Operation & Maintenance | 394,656 | 175,202 | 569,859 | - | (B) | 569,859 | B-6, B-3 Int. |
| 5 6 | Depreciation, net of CIAC Amort. | 73,644 | 10,840 | 84,484 | | (C), (D) | 84,484 | B-14, B-3 Int. |
| 7 8 | Amortization | - | - | - | - | | | |
| 9 10 | Taxes Other Than Income | - | 68,503 | 68,503 | 5,056 | (E) | 73,559 | B-15, B-3 Int. |
| 11 12 | Provision for Income Taxes | (12,688) | 25,097 | 12,409 | 40,375 | (F) _ | 52,784 | C-1, B-3 Int. |
| 13 14 | OPERATING EXPENSES | 455,613 | 279,642 | 735,255 | 45,431 | - | 780,686 | |
| 15 16 | NET OPERATING INCOME | 408,268 | (326,515) | 81,754 | 66,922 | = | 148,675 | |
| 17 18 | RATE BASE | 1,271,442 | 756,292 | 2,027,733 | | = | 2,027,733 | |
| 19 20 | DATE OF DETURN | 00.44.0 | | 4.00.00 | | | W 44 A | |
| 21 | RATE OF RETURN | 32.11 % |) . === | 4.03 % |) | _ | 7.33 % |) |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] or Projected []

Schedule: B-3 Interim Page 1 of 3 Docket No.: 120209-WS

Florida Public Service Commission

Preparer: Kirsten Markwell 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

| No. 1 | | | | |
|----------------|------------|--|----------------|-------------|
| | (A) | Description Adjustments to Revenues | Water | Wastewater |
| 2 | | Test Year Revenues | | |
| 3 | (1) | Test Year Revenues net of Unbilled Revenues & Other Adjustments | | |
| 4 | | Total Revenues per B4 prior to adjustments | 989,369 | 863,881 |
| 5 | | Adjustment to remove Accrued Revenues per B4 | 1,334 | 59 |
| 6 | | Adjustment to remove reversal of 2010 Revenue Reserve, booked in 1/2011 | (134,630) | (57,063) |
| 7 | | Adjustment to remove the effect of the refunds of 2010 Revenues, booked in 1/2011 | 20,825 | - |
| 8 | | Adjustment to correct misclassification of Meter Connection Fees as Other Revenues | (600) | |
| 9 | | Test Year Adjusted Revenues prior to Annualizing Revenues | 876,298 | 806,877 |
| 10 | | | | ***** |
| 11 | (2) | Annualized Revenue | | |
| 12 | | To calculate test year revenues based on most current rates during the test year | | |
| 13 | | Annualized water/sewer revenues per Schedule E-2 Interim, pp 2 & 4 | 874,012 | 816,261 |
| 14 | | Test Year Adjusted Revenues net of Accrual per above | 876,298 | 806,130 |
| 15 | | Adjustment required to annualize revenues | (\$2,286) | \$10,131 |
| 16 | | | | 3, |
| 17 | | Pro-Forma Adjustments | | |
| 18 | (3) | Revenue Increase | | |
| 19 | (-) | Increase in revenue required by the Utility to realize the rate of return per Sched. D-1 Interim. | 109,237 | 112,353 |
| 20 | | indicate in revenue required by the daily to realize the rate of retain per corner. De l'internit. | 103,201 | 112,000 |
| 21 | | Total Adjustments to Revenues | (6,120) | 65,480 |
| 22 | | , our Adjustantille to November | (0,120) | 00,400 |
| | (D) | Adjustments to Openition 9 Maintenance (OSM) Europea | | |
| 23 | (B) | Adjustments to Operations & Maintenance (O&M) Expenses | | |
| 24 | (1) | To allocate to wastewater common expenses charged to water - See Schedules B5 and B6, | (005 040) | 005.040 |
| 25 | | Column (3) for detail accounts and amounts | (235,942) | 235,942 |
| 26 | | Total Allocation to Wastewater | (235,942) | 235,942 |
| 27 | | | | |
| 28 | (2) | To correct parent companies allocations during the year based on ERCs - See Schedules B5 | | |
| 29 | | and B6, Column (4) for detail accounts and amounts | (4,757) | (1,086) |
| 30 | | Total parent companies allocation correction | (4,757) | (1,086) |
| 31 | | | | |
| 32 | (3) | Adjustments to Amortization of Deferred Assets | | |
| 33 | | (a) Adjustments to Rate Case Expense | | |
| 34 | | To adjust previous rate case amortization to approved yearly amount | | |
| 35 | | Per Order No. PSC-10-0585-PAA-WS | | |
| 36 | | Per Books (AA Ledger) - Note that Total UIF Rate Case Amortization was booked in Seminole | | |
| 37 | | 666/766 - Regulatory Commission Expense - Rate Case Amort See B5 & B6, Column (5) | (68,041) | (35,944) |
| 88 | | | | |
| 39 | (4) | To adjust Water Purchased Expense to reflect 12 bills per system for 2011, net of accruals, | | |
| 10 | (- / | reversals and posting errors if applicable | | |
| 41 | | Phillips System per bills | 600 | |
| 42 | | Total Expense per bills | 600 | |
| 43 | | Purchased Water Expense for the Phillips System per G/L | 560 | |
| 44 | | 610 - Purchased Water Expense Adjustment (see B5 & B6, column 5) | 40 | |
| 45 | | 010 - Fulcilased Water Expense Adjustment (see B5 to B5, column 5) | | |
| 46 | (E) | To adjust Durch and Course Tourse to Course to adjust 40 hills are suffered to 2044, ask of | | |
| 4 7 | (3) | To adjust Purchased Sewage Treatment Expense to reflect 12 bills per system for 2011, net of accruals, reversals and posting errors if applicable | | |
| 48 | | | | 470.2E2 |
| | | Weathersfield per bills | | 170,353 |
| 49 | | Ravena/Lincoln Heights per bills | | 176,357 |
| 50 | | Total Expense per bills | | 346,710 |
| 51 | | Purchased Sewage Treatment Expense per G/L | | 371,281 |
| 52 | | 710 - Purchased Sewage Treatment Expense Adjustment (see B5 & B6, column 5) | - | (24,571) |
| 53 | | | | |
| 54 | (6) | 618/718 Chemicals | | |
| 55 | | To transfer to Pasco County the cost of invoice Doc # 377615 | (58) | - |
| 56 | | To remove G/L charges for invoice Doc # 422204 incorrectly charged to chemicals | (390) | - |
| 57 | | Total Chemical Adjustments - See B5 column (5) | (448) | |
| 58 | | | | |
| 59 | (7) | 675/775 Miscellaneous Expense | • | |
| 50 | | To record O&M G/L charges incorrectly charged to chemicals for invoice Doc # 422204 | 255 | 135 |
| 61 | | Total Adjustments (see B5, column 5) | 255 | 135 |
| | | | | |
| 62 | | 670/770 Bad Debt Expenses | | |
| | (8) | | | |
| 62 63 64 | (8) | · | 1 369 | 720 |
| 63 64 | (8) | To remove balance in object 5515 - Uncollectible Accounts Accruals | 1,368 | 726 726 |
| 63 | (8) | · | 1,368 1,368 | 726 726 |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] or Projected []

Florida Public Service Commission Schedule: B-3 Interim Page 2 of 3

Docket No.: 120209-WS Preparer: Kirsten Markwell

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.

| No. | | Description | Water | Wastewater |
|--------|------------------|--|--------------------|---------------------------------------|
| 1 | | Adjustments to Depreciation Expense: | | |
| 2 | (1) | To allocate common general depreciation expense from water to wastewater | (23,344) | 23,344 |
| 3 4 | | (See Schedules B13 & B14, column (3) for account breakdown) | | * |
| 5 | (2) | (a) To correct parent company transportation allocations | (4,793) | (2,543 |
| 6 | (- / | (b) To correct parent company other allocations during the year based on ERCs | (2,237) | (1,196 |
| 7 | | (See Schedules B13 & B14, column (4) for account breakdown) | (7,030) | (3,739 |
| 8 | | | | • |
| 9 | (3) | To rollforward depreciation expense & correct depreciation rates | 28,644 | (10,372 |
| 0 | | (See Schedules B13 & B14, column (5) for account breakdown) | | |
| 1 | | Total Adjustments to Depreciation Expenses | (1,730) | 0.222 |
| 3 | | I otal Adjustitients to Depreciation Expenses | (1,730) | 9,233 |
| 4 | (D) | Amortization of CIAC | | |
| 5 | | To rollforward amortization of CIAC & correct amortization rates | | |
| 6 | . , | WATER | | |
| 7 | | ACC AMORT WATER TREATMENT EQPT | (4,583) | |
| 8 | | ACC AMORT OTHER TANG PLT WATER | 4,806 | |
| 9 | | | | |
| 9 | | WASTEWATER | | 4 00= |
| 1 | | ACC AMORT-SEWER FORCE MAINS ACC AMORT-SEWER GRAVITY MAINS | | 1,297 |
| 2 | | ACC AMORT-SEWER GRAVITY MAINS ACC AMORT-STRUCT/IMPRV COLLECTION | | (272 (699 |
| • | | ACC AMORT-STRCT/IMP GEN PLT | | 2,305 |
| 5 | | ACC AMORT SEWAGE SERVICE LINES | • | (1,024 |
| 6 | | See Schedules B13 and B14, column (5) | | , , , |
| 7 | | Amortization Expense Rollover | 223 | 1,607 |
| 8 | | | | |
| 9 | | Total Adjustments to Amortization Expenses | 223 | 1,607 |
| 0 | (-) | Taura Other There Income (TOTI) | | |
| 1 | (E) | Taxes Other Than Income (TOTI) Test Year Adjustments | | |
| 3 | (1) | To remove from the books total TOTI charged to combined accounts in order to allocate TOTI | (180,766) | |
| 4 | (., | between water and wastewater and make corrections as necessary | (100,700) | |
| 5 | | · • | | |
| 3 | (2) | Payroli Taxes | | |
| 7 | | (a) Allocation of P/R taxes per books to water & wastewater based on labor costs | 17,328 | 9,194 |
| 3 | | | | |
| • | | Total Payroll Taxes Adjustment | 17,328 | 9,194 |
|) | (2) | Personal Property Toy | | |
| 1 2 | (3) | Personal Property Tax (a) Allocation of Personal Property Tax bill to water and wastewater based on Net Plant per Books | 40,305 | 19,114 |
| 3 | | (a) Audication of Personal Property Pax bill to water and wastewater based on Net Plant per books | | 10,114 |
| | | Total Personal Property Tax Adjustment | 40.305 | 19,114 |
| ; | | | ···· | · · · · · · · · · · · · · · · · · · · |
| 3 | (4) | Real Estate Tax | | |
| 7 | | (a) Allocation of Real Estate Taxes to water and wastewater based on property taxed | 7,751 | 2,955 |
| 3 | | (b) Allocation of allocated taxes per books based on ERCs | 632 | 335 |
| 9 | | (c) Correction of allocated taxes per books | (5) | (3 |
|) | | Total Real Estate Tax Adjustment | 8,378 | 3,287 |
| 2 | . (5) | General & Other Taxes | | |
| 3 | (5) | (a) Allocation of Franchise Tax per books and General Tax from Allocations Ledger | 269 | 143 |
| 4 | | (b) Correction to allocated taxes per books | | |
| 5 | | Total General Other Taxes Adjustment | 269 | 143 |
| 3 | | | <u> </u> | |
| 7 | (6) | Regulatory Assessment Fees (RAF) | | |
| 3 | | (a) Calculate RAFs based on Adjusted Test Year Revenues | | |
| 9 | | Test Year Adjusted Revenues | 876,298 | 806,877 |
|) | | (b) Calculate RAFs for Annualized Revenues | /0.000 | 40 404 |
| 1 | | Annualized Revenues Adjustment Total Test Year Adjusted Revenues | (2,286) 874,012 | 10,131 817,008 |
| 3 | | RAF Rate | 874,012 0.045 | 817,008 0.045 |
| 4 | | Adjusted Test Year RAF | 39,331 | 36,765 |
| | | | | 33,733 |
| 5 | | | | |

Schedule of Adjustments to Operating Income Company: Utilities, Inc. of Florida - Seminole County Schedule Year Ended: December 31, 2011 Interim [X] Final [] Historic [X] or Projected []

Florida Public Service Commission Schedule: B-3 Interim Page 3 of 3 Docket No.: 120209-WS Preparer: Kirsten Markweil

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

| Line No. | Description | Water | Wastewater |
|-------------|--|---------------------------------------|------------|
| 1 | Pro Forma Adjustments | | |
| 2 | (7) Regulatory Assessment Fees (RAF) | | |
| 3 | (a) Calculate RAFs on Additional Revenues Requested | | |
| 4 | Additional Revenues Requested | 109,237 | 112,353 |
| 5 | RAF Rate | 4.5% | 4.5% |
| 6 | Adjustment to RAF | 4,916 | 5,056 |
| 7 | | · · · · · · · · · · · · · · · · · · · | |
| 8 | Total Adjustments to TOTI | (70,239) | 73,559 |
| 9 | | | |
| 10 | (E) Provision for Income Taxes | | |
| 11 | (1) To calculate adjusted taxes prior to revenue increase | 27,064 | 12,409 |
| 12 | | | |
| 13 | . (2) To calculate additional taxes due to requested revenue adjustments | 39,255 | 40,375 |
| 14 | | | |
| 15 | Total Adjustments to Provision for Income Taxes | 66,319 | 52,784 |

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011 Historic [X] or Projected []

Interim [X] Final []

36 37 Page 1 of 2 Preparer: Kirsten Markwell

Schedule: B-15

Recap Schedules: B-1, B-2

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

| Line | (1) | (2) Regulatory Assessment | (3) Payroll | (4) Real Estate & Personal | (5) | (6) |
|----------|--|---------------------------------|----------------|----------------------------------|-------|-----------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WATER | | | | | |
| 2 | Test Year Per Books * | 77,979 | 26,521 | 75,854 | 411 | 180,766 |
| 3 | | • | | | | |
| 4 5 | ADJUSTMENTS TO TEST YEAR (Explain): | (77.070) | (26 524) | (75.054) | (414) | (490 766) |
| 6 7 | Remove TOTI from books in order to correct and allocate appropriately between water and wastewater | (77,979) | (26,521) | (75,854) | (411) | (180,766) |
| 8 | 2. Payroll Taxes | | | | | |
| 9 | Allocation to water and wastewater and adjustments to P/R taxes per | | 17.328 | | | 17,328 |
| 10 | B-3 | | , | | | ,525 |
| 11 | | | | | | |
| 12 | 3. Personal Property Tax | | | | | |
| 13 | Allocation to water and wastewater and adjustments to personal | | | 40,305 | | 40,305 |
| 14 | property taxes per B-3 | | | | | |
| 15 | | | | | | |
| 16 17 | 4. Real Estate Tax | | | 8,378 | | 8,378 |
| 18 | Allocation to water and wastewater and adjustments to real estate taxes per B-3 | | | 8,378 | | 8,378 |
| 19 | taxes per b-0 | | | | | |
| 20 | 5. General & Other Taxes | | | | | |
| 21 | Allocation to water and wastewater and adjustments to general & | | | | 269 | 269 |
| 22 | other taxes per B-3 | | | | | |
| 23 | | | | | | |
| 24 | 6. Regulatory Assessment Fees | | | | | |
| 25 | Calculation of RAFs based on Adjusted and Annualized Test Year | 39,331 | | | | 39,331 |
| 26 27 | Revenues per B-3 | | | | | |
| 28 | Adjusted Test Year TOTI - Water | 39,331 | 17,328 | 48,683 | 269 | 105,611 |
| 29 | Adjustice restriction (Ottowater | 55,551 | 17,320 | 40,000 | 203 | 100,011 |
| 30 | PRO FORMA ADJUSTMENTS | | | | | |
| 31 | 7. Regulatory Assessment Fees | | | | | |
| 32 33 | a. Adjust for additional revenues requested . | 4,916 | | | | 4,916 |
| 34 | Total Taxes Other than Income - Water | 44,247 | 17,328 | 48,683 | 269 | 110,527 |

38 39 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

33 34 35

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []
Interim [X] Final []

Schedule: B-15

Interim

Page 2 of 2

Preparer: Kirsten Markwell Recap Schedules: B-1, B-2

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

| Line | | Regulatory Assessment | Payroll | Real Estate & Personal | | |
|----------|--|--------------------------|---------|---------------------------|-------|--------|
| No. | Description | Fees (RAFs) | Taxes | Property | Other | Total |
| 1 | WASTEWATER | | | | | |
| 2 | Test Year Per Books * | - | - | = | = | - |
| 3 | | | | | | |
| 4 | ADJUSTMENTS TO TEST YEAR (Explain): | | | | | |
| 5 | 1. Payroll Taxes | | | | | |
| 6 | Allocation to water and wastewater and adjustments to P/R taxes per | | 9,194 | | | 9,194 |
| 7 | B-3 | | | | | |
| 8 | • | | | | | |
| 9 | 2. Personal Property Tax | | | | | |
| 10 | Allocation to water and wastewater and adjustments to personal | | | 19,114 | | 19,114 |
| 11 | property taxes per B-3, including NU&U adjustment | | | | | |
| 12 | | | | | | |
| 13 | 3. Real Estate Tax | | | | | |
| 14 | Allocation to water and wastewater and adjustments to real estate | | | 3,287 | | 3,287 |
| 15 | taxes per B-3 | | | | | |
| 16 | A O I O Other Towns | | | | | |
| 17 | 4. General & Other Taxes | | | | 440 | 143 |
| 18 19 | Allocation to water and wastewater and adjustments to general & other taxes per B-3 | | | | 143 | 143 |
| 20 | | | | | | |
| 21 | 5. Regulatory Assessment Fees | | | | | |
| 22 | Calculation of RAFs based on Adjusted and Annualized Test Year | 36,765 | | | | 36,765 |
| 23 | Revenues per B-3 | | | | | |
| 24 | <u>.</u> | | | | | |
| 25 | Adjusted Test Year TOTI - Wastewater | 36,765 | 9,194 | 22,401 | 143 | 68,503 |
| 26 | | | | | | |
| 27 | PRO FORMA ADJUSTMENTS | | | | | |
| 28 | 6. Regulatory Assessment Fees | | | | | |
| 29 | a. Adjust for additional revenues requested | 5,056 | | | | 5,056 |
| 30 | | 44.05 | 0.454 | 00.461 | | 70.555 |
| 31 | Total Taxes Other than Income - Wastewater | 41,821 | 9,194 | 22,401 | 143 | 73,559 |
| 32 | | | | | | |

36
37 *Note: Taxes are not allocated to Water & Wastewater in the books of the utility. They are booked to a combined account.

Reconciliation of Total Income Tax Provision

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] or Projected []

Interim [X] Final []

Florida Public Service Commission

Schedule: C-1 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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. | Р | Total er Books | Α | Utility djustments | | Utility Adjusted | Water | Sewer |
|-------------|-----------------------------|--------|----|-------------------|----|-----------------------|----|---------------------|--------------|--------------|
| | | | | <u> </u> | | | _ | 7.11,111111 | | |
| 1 | Current Tax Expense | C-2(I) | \$ | 49,020 | \$ | 70,083 | \$ | 119,103 | \$ 66,319 | \$ 52,784 |
| 2 | | | | | | | | | | |
| 3 | Deferred Income Tax Expense | C-5(I) | | (37,156) | | 37,156 | | - | - | - |
| 4 | | | | | | | | | | |
| 5 | ITC Realized This Year | C-7 | | - | | _ | | - | - | · - |
| 6 | • | | | | | | | | | |
| 7 | ITC Amortization | C-7 | | - | | - | | - | - | - |
| 8 | (3% ITC and IRC 46(f)(2)) | | | | | | | | | , |
| 9 | | | | | | | | | | |
| 10 | Parent Debt Adjustment | C-8 | | | | | | | | |
| 11 | • | | | | | | | | | |
| 12 | Total Income Tax Expense | | \$ | 11,864 | \$ | 107,239 | \$ | 119,103 | \$ 66,319 | \$ 52,784 |

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

Recap Schedules: B-1 Interim, B-2 Interim

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 Water (Interim)

Page 1 of 2 Preparer: Kirsten Markwell

| Line No. | | _ <u>P</u> | Total er Books | _Ac | Utility ljustments | | Test Year Adjusted | Ad | Interim justments | | Interim Adjusted |
|-------------|--|------------|----------------------|-----|-----------------------|----|-----------------------|----|----------------------|----|---------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | (96,128) | \$ | 217,853 | \$ | 121,725 | \$ | 65,066 | \$ | 186,791 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | (23,913) | | 50,977 | \$ | 27,064 | | 39,255 | | 66,319 |
| 3 | - | | (400.044) | | 200 000 | | 440.700 | | 404 204 | | 253,110 |
| 4 | Subtotal | | (120,041) 190,684 | | 268,830 | | 148,789 76,870 | | 104,321 | | 76,870 |
| 5 6 | Less: Interest Charges (Sch. C-3) | | 190,064 | | (113,814) | | 10,070 | | 0 | | 70,070 |
| 7 | Taxable Income Per Books | | (310,725) | | 382,644 | | 71,919 | | 104,321 | | 176,240 |
| 8 | Schedule M Adjustments: | | (310,723) | | 302,044 | | 71,313 | | 104,521 | | 170,240 |
| 9 | Schedule in Adjustinents. | | | | | | | | | | |
| 10 | Permanent Differences (From Sch. C-4) | | 191 | | (191) | | _ | | _ | | |
| 11 | Timing Differences (From Sch. C-5) | | (64,511) | | 64,511 | | _ | | _ | | - |
| 12 | Thining Directions (From Soil S of | | (0.1,01.1) | | - 1,01, | _ | | | | | |
| 13 | Total Schedule M Adjustments | | (64,320) | | 64,320 | | - | | _ | | - |
| 14 | | | (0.1020) | | | | | | | | |
| 15 | Taxable Income Before State Taxes | | (246,405) | | 318,324 | | 71,919 | | 104,321 | | 176,240 |
| 16 | Less: State Income Tax Exemption (\$5,000) | | | | , | | | | | | • |
| 17 | , | | | | | | | | | | |
| 18 | State Taxable Income | | (246,405) | | 318,324 | | 71,919 | | 104,321 | | 176,240 |
| 19 | State Income Tax (5.5% of Line 18)* | | (13,552) | | 17,508 | | 3,956 | | 5,738 | | 9,693 |
| 20 | Limited by NOL | | | | | | | | | | |
| 21 | Credits | | | | | | | | | | |
| 22 | | | | | | | | | | | |
| 23 | Current State Income Taxes | | (13,552) | | 17,508 | | 3,956 | | 5,738 | | 9,693 |
| 24 | | | | | | | | | | | |
| 25 | Federal Taxable Income (Line 15 - Line 23) | | (232,853) | | 300,816 | | 67,963 | | 98,583 | | 166,547 |
| 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) | | (79,170) | | 102,278 | | 23,108 | | 33,517 | | 56,626 |
| 29 | Less: Investment Tax Credit Realized | | | | | | | | | | |
| 30 | This Year (Sch. C-7) | | | | | | | | | | |
| 31 | | | | | | | | | | | |
| 32 | Current Federal Inc. Taxes (Line 28 - Line 30) | | (79,170) | | 102,278 | | 23,108 | | 33,517 | | 56,626 |
| 33 | _ | | | | | | | | | | |
| 34 | Summary: | | (40.550) | | 47.500 | | 0.050 | | 5 700 | | 0.000 |
| 35 | Current State Income Taxes (Line 23) | | (13,552) | | 17,508 | | 3,956 | | 5,738 | | 9,693 |
| 36 | Current Federal Income Taxes (Line 32) | | (79,170) | | 102,278 | | 23,108 | | 33,517 | | 56,626 |
| 37 38 | Total Current Income Tax Expense (To C-1) | • | (92,722) | æ | 119,786 | \$ | 27,064 | e | 39,255 | • | 66,319 |

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

State and Federal Income Tax Calculation - Current Water

Company: Utilities, Inc. of Florida - Seminole County Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected []

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.

Florida Public Service Commission

Schedule: C-2 - Wastewater (Interim)

Page 2 of 2

Preparer: Kirsten Markwell

| Line No. | | P | Total er Books | _A | Utility djustments | Test Year Adjusted | Interim djustments | _ | Interim Adjusted |
|----------------------|--|-------------|-------------------|----------|-----------------------|---------------------------|---------------------------|----|---------------------|
| 1 | Net Utility Operating Income (Sch. B-1/B-2) | \$ | 408,268 | \$ | (326,515) | \$ 81,754 | \$ 66,922 | \$ | 148,675 |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1/B-2) | | (12,688) | <u> </u> | 25,097 | \$ 12,409 | 40,375 | | 52,784 |
| 4 | Subtotal | | 395,580 | | (301,418) | 94,163 | 107,297 | | 201,459 |
| 5 6 | Less: Interest Charges (Sch. C-3) | | 151,772 | | (90,585) | 61,187 | <u> </u> | | 61,187 |
| 7 8 9 | Taxable Income Per Books Schedule M Adjustments: | | 243,808 | | (210,833) | 32,976 | 107,297 | | 140,272 |
| 10 11 12 | Permanent Differences (From Sch. C-4) Timing Differences (From Sch. C-5) | | 101 (34,227) | | (101) 34,227 | - | - | | - |
| 13 | Total Schedule M Adjustments | | (34,126) | | 34,126 | - | - 0 | | |
| 15 16 17 | Taxable Income Before State Taxes Less: State Income Tax Exemption (\$5,000) | | 277,934 | | (244,959) | 32,976 | 107,297 | | 140,272 |
| 18 | State Taxable Income | | 277,934 | | (244,959) | 32,976 | 107,297 | | 140,272 |
| 19 20 21 22 | State Income Tax (5.5% of Line 18)* Limited by NOL Credits | | 15,286 | | (13,473) | 1,814 | 5,901 | | 7,715 |
| 23 24 | Current State Income Taxes | | 15,286 | | (13,473) | 1,814 | 5,901 | | 7,715 |
| 25 26 27 | Federal Taxable Income (Line 15 - Line 23) Federal Income Tax Rate | | 262,648 0.34 | | (231,486) 0.34 | 31,162 0.34 | 101,396 0.34 | | 132,557 0.34 |
| 28 29 30 31 | Federal Income Taxes (Line 25 x Line 26) Less: Investment Tax Credit Realized This Year (Sch. C-7) | | 89,300 | | (78,705) | 10,595 | 34,474 | | 45,069 |
| 32 33 | Current Federal Inc. Taxes (Line 28 - Line 30) | _ | 89,300 | | (78,705) | 10,595 | 34,474 | | 45,069 |
| 34 | Summary: | | | | | | | | |
| 35 36 | Current State Income Taxes (Line 23) Current Federal Income Taxes (Line 32) | | 15,286 89,300 | | (13,473) (78,705) | 1,814 10,595 | 5,901 34,474 | | 7,715 45,069 |
| 37 38 | Total Current Income Tax Expense (To C-1) | \$ | 104,586 | \$ | (92,178) | \$ 12,409 | \$ 40,375 | \$ | 52,784 |

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

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [X] Final []
Historic [X] Projected []

Florida Public Service Commission

Schedule: C-3 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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 | | Total | Utility | Utility | | |
|----------|--|------------------------|-------------------|---|-----------|------------|
| No. | Description | Per Books | Adjustments* | Adjusted | Water | Wastewater |
| 1 2 | Interest on Long-Term Debt | | | | | |
| 3 | Amortization of Debt Premium, | | | | | |
| 4 | Disc. and Expense Net | | | | | |
| 5 | | | | | | |
| 6 7 | Interest on Short-Term Debt/Deposits | 3,919 | (2,099) | 1,820 | 1,013 | 807 |
| 8 | Other Interest Expense - Intercompany | 338,538 | (202,301) | 136,237 | 75,857 | 60,380 |
| 9 | , | | , , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , | , |
| 10 | AFUDC | (1) | 1 | - | - | - |
| 11 | | | | | | |
| 12 | ITC Interest Synchronization | | | | | |
| 13 | (IRC 46(f)(2) only - See below) | | - | - | - | <u> </u> |
| 14 | | | | | | |
| 15 | Total Used For Tax Calculation | \$ 342,456 | \$ (204,399) | \$ 138,057 | \$ 76,870 | \$ 61,187 |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | * Adjustment to calculate interest per capit | al structure in Schedu | ule D1 (Interim). | | | |
| 19 | | | | | | |
| 20 21 | | | • | | | |
| | | * II | | | | |
| 22 | Calculation of ITC Interest Synchronization | • | | | • | |
| 23 24 | ONLY for Option 2 companies (See Sch. C- | 8, pg. 4) | | | Total | Debt Only |
| 25 | | | | | Weighted | Weighted |
| 26 | Balances From Schedule D-1 | Amount | Ratio | Cost | Cost | Cost |
| 27 | Salahood From Concadio D | 711100111 | 11410 | | | |
| 28 | Long-Term Debt | \$ - | This Schedule is | not applicable | | |
| 29 | Long-Term Debt | <u> </u> | Tina ochedule ia | not applicable | | |
| 30 | Short-Term Debt | | | | | |
| 31 | | | | | | • |
| 32 | Preferred Stock | - | | | | |
| 33 | | | | | | |
| 34 | Common Equity | | | | | |
| 35 | | | | | | |
| 36 | Total | <u>\$</u> | <u> </u> | <u>\$</u> | <u>\$</u> | <u> </u> |

Deferred Income Tax Expense - Water & Wastewater

Company: Utilities, Inc. of Fiorida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Historic [X] Projected [] Interim [X] Final [] Florida Public Service Commission

Schedule: C-5 (Interim)

Page 1 of 1

Preparer: Kirsten Markwell

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.

| | | | UIF | | Per Books Allocation to County Systems- | | | | | | | |
|-------------|--|-----------------------|------------------------|-----------------------|---|-----------------|-----------------|----------------|----------------|-------------------|-------------------|-------------------|
| Line No. | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Marion Water | Marion Sewer | Orange Water | Pasco Water | Pasco Sewer | Pinellas Water | Seminole Water | Seminole Sewer |
| 1 | Timing Differences: | | | | | | | | | | | |
| 2 | Too Barrer tellers and Amendment on | \$ 415,201 | • | . 445.004 | | | | | | | | |
| 3 4 | Tax Depreciation and Amortization Book Depreciation and Amortization | \$ 415,201 525,753 | \$ | \$ 415,201 525,753 | | | | | | | | |
| 5 | Book Depreciation and Amortization | 525,753 | <u>-</u> | 525,753 | | | | | | | | |
| 6 | Difference | (110,552) | _ | (110,552) | | | | | | | | |
| 7 | Dilletelice | (110,332) | | (110,552) | | | | | | | | |
| 8 | Other Timing Differences (Itemize): | | | | | | | | | | | |
| 9 | , | | | | | | | | | | | |
| 10 | Tap Fees | _ | - | - | | | | | | | | |
| 11 | Deferred Maintenance Additions | 15,050 | - | 15,050 | | | | | | | | |
| 12 | Deferred Maintenance Amortization | (7,024) | - | (7,024) | | | | | | | | |
| 13 | Deferred Rate Case Additions | - | - | - | | | | | | | | |
| 14 | Deferred Rate Case Amortization | (137,916) | - | (137,916) | | | | | | | | |
| 15 | Organization Expense Amortization | 4,172 | - | 4,172 | | | | | | | | |
| 16 | Bad Debts | | | | | | | | | | | |
| 17 | Other (See Note 1) | 2,249 | | 2,249 | | | | | | | | |
| 18 | | | | | | | | | | | | |
| 19 | Total Timing Differences (To C-2) | (231,927) | - | (231,927) | (13,129) | (1,896) | (7,428) | (71,740) | (28,293) | (10,703) | (64,511) | (34,227 |
| 20 | | | | | | | | | | | | |
| 21 | State Tax Rate | 0.055 | 0.055 | 0.055 | | | | | | | | |
| 22 | State Deferred Taxes (Line 18 x Line 20) (Limited by NOL) | (12,756) | - | (12,756) | | | | | | | | |
| 23 24 | State Deferred Tax (See Note 2) | (12,756) | | (12,756) | | | | | | | | |
| 25 | State Deterred Tax (See Note 2) | (12,750) | - | (12,756) | | | | | | | | |
| | T | | | | | | | | | | | |
| 26 | Timing Differences For Federal Taxes (Line 18 - 23) | (240 474) | | (040 474) | | | | | | | | |
| 27 28 | Federal Tax Rate | (219,171) 0.34 | 0.34 | (219,171) 0.34 | | | | | | | | • |
| 29 | Lenetal Idy Ugig | 0.34 | 0.34 | 0,34 | | | • | | | | | |
| 30 | Federal Deferred Taxes (Line 26 x Line 27) (Note 3) | (74,519) | | (74,519) | | | | | | | | |
| 31 | 1 contains and the fring to y Fills Til (11010 a) | (14,510) | _ | (,4,515) | | | | | | | | |
| 32 | Add: State Deferred Taxes (Line 23) | (12,756) | - | (12,756) | | | | | | | | |
| 33 | The state of the s | | | (12,700) | | | | | ··· | | | |
| 34 | Total Deferred Tax Expense (To C-1) | \$ (87,275) | \$ - | \$ (87,275) | (4,940) | (714) | (2,795) | (26,996) | (10,647) | (4,027) | (24,276) | (12,880 |
| 35 | | | | | | | | | | ,,,,,, | 1, | ,, |

37 Notes:

36

Supporting Schedules: None Recap Schedules: C-2

^{38 (1)} The "Other" timing difference of \$2,249 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. There is a \$2,250 difference between the net book

³⁹ depreciation on the Company's tax schedule and the Company's books.

^{40 {2)} The deferred state taxes booked for 2011 for UIF were (\$12,756). There were also allocated total charges of \$103.52 in addition to total charges of \$7,372.24 due to a True up of 2010 taxes. These deferred taxes have
41 not been included in the above schedule.

^{42 (3)} The deferred federal taxes booked for 2011 for UIF were (\$74,519). There were also allocated total charges of \$446.96 in addition to total charges of \$43,067.36 due to a True up of 2010 taxes. These deferred taxes have 43 not been included in the above schedule.

Schedule of Requested Cost of Capital 13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: December 31, 2011

Interim [x] Final []
Historical [x] Projected []

Schedule D-1 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) |
|----------|---------------------------------|---------------------|---------|-----------|---------------|
| | | Reconciled to | | | |
| | | Requested Rate Base | | | |
| Line No. | Class of Capital | AYE 12/31/11 | Ratio | Cost Rate | Weighted Cost |
| 1 | Long Term Debt | 2,048,681 | 44.78% | 6.65% | 2.98% |
| 2 | Short Term Debt | • | | | |
| 3 | Preferred Stock | _ | | | |
| 4 | Common Equity | 2,037,241 | 44.53% | 9.69% | 4.31% |
| 5 | Customer Deposits | 30,341 | 0.66% | 6.00% | 0.04% |
| 6 | Tax Credits - Zero Cost | 39,287 | 0.86% | | |
| 7 | Tax Credits - Weighted Cost | - | | | |
| 8 | Accumulated Deferred Income Tax | 419,804 | 9.18% | | |
| 9 | Other (Explain) | - | | | |
| 10 | | | | | |
| 11 | Total | 4,575,354 | 100.00% | | 7.33% |
| 12 | | | | | |

13 14 15

16

Notes:

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

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

^{1.} The cost of equity is the low range return on equity pursuant to Order No. PSC-10-0585-PAA-WS.

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

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 120209-WS

Schedule Year Ended: 12/31/08□

Interim [x] Final []
Historical [x] Projected []

Florida Public Service Commission

Schedule D-2 (Interim)

Page 1 of 1

Preparer: Kirsten E. Markwell

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.

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|------|--|------------------|------------------|----------------|------------------|------------|---------------------|
| | • | | | | Reconciliation A | djustments | |
| Line | | | | Thirteen Month | | Pro Rata | Reconciled to |
| No. | Class of Capital | Balance 12/31/10 | Balance 12/31/11 | Average | Pro Rata | Percentage | Requested Rate Base |
| 1 | Long Term Debt | 180,000,000 | 180,000,000 | 180,000,000 | (177,951,319) | 50.14% | 2,048,681 |
| 2 | Short Term Debt | - | - | - | - | | - |
| 3 | Preferred Stock | - | - | - | - | | - |
| 4 | Common Equity | 178,777,166 | 177,005,102 | 179,029,269 | (176,992,028) | 49.86% | 2,037,241 |
| 5 | Customer Deposits | 26,971 | 32,977 | 30,341 | - | n/a | 30,341 |
| 6 | Tax Credits - Zero Cost (see note 2) | 39,789 | 38,786 | 39,287 | - | n/a | 39,287 |
| 7 | Tax Credits - Weighted Cost | - | - | - | - | | - |
| 8 | Accumulated Deferred Income Taxes (see note 2) | 420,993 | 405,545 | 419,804 | - | n/a | 419,804 |
| 9 | Other (Explain) | - | | - | _ | | - |
| 10 | | | | | | | |
| 11 | Total | 359,264,919 | 357,482,409 | 359,518,701 | (354,943,347) | 100.00% | 4,575,354 |
| 12 | | | | | | | |
| 13 | | | | | | | |

14 Notes:

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

Recap Schedules: D-1 Interim

^{1.} Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.

Rate Schedule

Interim [x] Final []
Water [x] or Sewer []

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS Test Year Ended: December 31, 2011

Schedule E-1 Interim Page 1 of 2
Preparer: Kirsten Markwell

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

| (1) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-------------|--------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|---|---|----------------|
| Line No. | Class/Meter Size | Test Year Rates Effective 10.19.2010 | Test Year Rates Effective 2.23.2011 | Test Year Rates Effective 7.21.2011 | Test Year Rates Effective 7.26.2011 | Current Rates Effective 1.16.2012 | Proposed Rates |
| 1 | Residential | | | | | | |
| 2 | 5/8" Residential | \$7.30 | \$7.36 | \$7.19 | \$7.23 | \$7.23 | \$8.15 |
| 3 | 1" Residential | \$18.25 | \$18.40 | \$17.98 | \$18.08 | \$18.08 | \$20.39 |
| 4 | 1.5" Residential | \$36.50 | \$36.80 | \$35.96 | \$36.16 | \$ 36.17 | \$40.79 |
| 5 | 2" Residential | \$58.40 | \$58.88 | \$57.53 | \$57.85 | \$57.86 | \$65.25 |
| 6 | 3" Residential | \$116.80 | \$117.76 | \$115.06 | \$115.70 | \$115.72 | \$130.50 |
| 7 | 4" Residential | \$182.50 | \$184.00 | \$179.78 | \$180.79 | \$180.83 | \$203.92 |
| 8 9 | 6" Residential | \$365.00 | \$367.99 | \$359.56 | \$ 361.57 | \$361.64 | \$407.83 |
| 10 | General Service | | | | | | |
| 11 | 5/8" General Service | \$7.30 | \$7.36 | \$7.19 | \$7.23 | \$7.23 | \$8.15 |
| 12 | 1" General Service | \$18.25 | \$18.40 | \$17.98 | \$18.08 | \$18.08 | \$20.39 |
| 13 | 1.5" General Service | \$36.50 | \$36.80 | \$35.96 | \$36.16 | \$36.17 | \$40.79 |
| 14 | 2" General Service | \$58.40 | \$58.88 | \$57.53 | \$57.85 | \$57.86 | \$65.25 |
| 15 | 3" General Service | \$116.80 | \$117.76 | \$115.06 | \$115.70 | \$115.72 | \$130.50 |
| 16 | 4" General Service | \$182,50 | \$184.00 | \$179.78 | \$180.79 | \$180.83 | \$203.92 |
| 17 | 6" General Service | \$365.00 | \$367.99 | \$359.56 | \$361.57 | \$361.64 | \$407.83 |
| 18 | | | | | | | |
| 19 | Gallonage Charge (per 1,000 Gallons) | | | | | | |
| 20 | Residential - First 6,000 gallons | \$2.77 | \$2.79 | \$2.75 | \$2.77 | \$2.77 | \$3.12 |
| 21 | Residential - Next 2,000 gallons | \$3.09 | \$3.12 | \$3.10 | \$3.12 | \$3.12 | \$3.52 |
| 22 | Residential - Next 8,000 gallons | \$5.41 | \$5.45 | \$5.34 | \$5.37 | \$5.37 | \$6.06 |
| 23 | Residential - Over 16,000 gallons | \$6.96 | \$7.02 | \$6.88 | \$6.92 | \$6.92 | \$7.80 |
| 24 | General Service | \$3.53 | \$3.56 | \$3.48 | \$3.50 | \$3.50 | \$3.95 |

Florida Public Service Commission

Rate Schedule

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []
Water [] or Sewer [x]

Schedule E-1 Interim Page 2 of 2 Preparer: Kirsten Markwell

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------|--------------------------------------|-------------------------|---------------------|---------------------|---------------------|------------------------|----------------|
| | | Test Year Rates | Test Year Rates | Test Year Rates | Test Year Rates | Current Rates | |
| Line No. | Class/Meter Size | Effective 10.19.2010 | Effective 2.23.2011 | Effective 7.21.2011 | Effective 7.26.2011 | Effective 1.16.2012 | Proposed Rates |
| 1 | Residential | | | * | | | |
| 2 | All Meter Sizes | \$12.53 | \$12.62 | \$12.45 | \$12.48 | \$12.63 | \$14.38 |
| 3 | Flat Rate (Unmetered) | \$42.44 | \$42.73 | \$42.15 | \$42.27 | \$42.79 | \$48.71 |
| 4 | | | | | | | |
| 5 | General Service | | | | | | |
| 6 | 5/8" General Service | \$12.53 | \$12.62 | \$12.45 | \$12.48 | \$12.63 | \$14.38 |
| 7 | 1" General Service | \$31.33 | \$31.54 | \$31.12 | \$31.21 | \$31.60 | \$35.97 |
| 8 | 1.5" General Service | \$62.65 | \$63.08 | \$62.23 | \$62.40 | \$63.17 | \$71.91 |
| 9 | 2" General Service | \$100.24 | \$100.92 | \$99.56 | \$99.84 | \$101.08 | \$115.07 |
| 10 | 3" General Service | \$200.48 | \$201.84 | \$199.12 | \$199.68 | \$202.16 | \$230.14 |
| 11 | 4" General Service | \$313.25 | \$315.38 | \$311.13 | \$312.00 | \$315.87 | \$359.59 |
| 12 | 6" General Service | \$626.50 | \$630.76 | \$ 622.26 | \$624.00 | \$631.74 | \$719.17 |
| 13 | | | | | | | |
| 14 | Gallonage Charge (per 1,000 Gallons) | | | | • | | |
| 15 | Residential (Maximum 10,000 gallons) | \$6.99 | \$7.04 | \$6.95 | \$6.97 | \$7.06 | \$8.04 |
| 16 | General Service | \$8.39 | \$8.45 | \$8.34 | \$8.36 | \$8.46 | \$9.63 |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Schedule E-2 Interim Page 1 of 4 Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida; Seminole County Docket No.: 120209-WS Test Year Ended: December 31, 2011 Interim [x] Final []

| Interim [x] Final [] | Jenioci 31, 2011 | | | | | | | | | | | | | riepater. K | HEIGH MINIKWEH |
|--|----------------------------|---|-----------------------|----------------------------|--|------------------------|---|---------------------------|--|-----------------------|--|---------------------------|---------------------------|-----------------------|---------------------------|
| Water [x] or Sewer [| 1 | | | | | | | | rates using the billing | | | | | | |
| (1) | | . (2) | | (3) | revenues and book (4) Total Billable | (5) | rate change occurre (6) Test Year | d during the test (7) | year, a revenue calcu (8) Total Billable | (9) | ade for each period (10) Test Year | (11) | (12) Total Billable | (13) | (14) Test Year |
| | | | | Total Bills | Gallons (in 000's) | Test Year | Revenues | Total Bills | Gallons (in 000's) | Test Year | Revenues | Total Bills | Gallons (in 000's) | Test Year | Revenues |
| No. | · | Class/Meter Size | | for Rates Eff. 10/19/10 | for Rates Eff. 10/19/10 | Rates Eff. 10/19/10 | for Rates Eff. 10/19/10 | for Rates Eff. 2/23/11 | for Rates Eff. 2/23/11 | Rates Eff. 2/23/11 | for Rates Eff. 2/23/11 | for Rates Eff. 7/21/11 | for Rates Eff. 7/21/11 | Rates Eff. 7/21/11 | for Rates Eff. 7/21/11 |
| Residential - B | Base Charge | | | | | | | | | | | | | | |
| 2 5/8" Residen | | | | 5,137 | | \$7.30 | \$37,500 | 12,882 | | \$7.36 | \$94,812 | | | \$7.19 | \$0 |
| 3 1" Residentia | al | | | 28 | | \$18.25 | \$511 | 72 | | \$18.40 | \$1,325 | | | \$17.98 | |
| 4 | | | Total Residential | 5,165 | • | | \$38,011 | 12,954 | | | \$96,136 | 0 | | | \$0 |
| | arge (per 1,000 Gallons) | | | | | | | | | | | | | | |
| 7 5/8" Residen | | | | | | | | | | | | | | | |
| 8 0-6,000 Ga | | | | | 20,553 | \$2.77 \$3.09 | \$56,932 | | 54,370 | \$2.79 | \$151,692 | | | \$2.75 | . \$0 |
| , | 000 Gallons | | | | 2,275 2,788 | \$5.41 | \$7,030 \$15,083 | | 7,510 11,650 | \$3.12 \$5.45 | \$23,431 \$63,493 | | | \$3.10 \$5.34 | \$0 \$0 |
| 11 Over 16,00 | | | | | 1,063 | \$6.96 | \$7,398 | | 6,420 | \$7.02 | \$45,068 | | | \$6.88 | \$0 |
| 12 5/8" Res | sidential Total Gallons | | | | 26,679 | | \$86,443 | | 79,950 | | \$283,684 | | 0 | | \$0 |
| 13 | | | | | | | | | | | | | | | |
| 14 1" Residentia | | | | | 120 | 6 0 77 | *204 | | 2/2 | 60.70 | £1.012 | | | 40.74 | •• |
| 15 0-6,000 Ga 16 6,001-8,00 | | | | | 139 25 | \$2.77 \$3.09 | \$385 \$77 | | 363 84 | \$2.79 \$3.12 | \$1,013 \$262 | | | \$2.75 \$3.10 | \$0 \$0 |
| | 000 Gallons | | | | 58 | \$5.41 | \$314 | | 221 | \$5.45 | \$1,204 | | | \$5.34 | \$0 |
| 17 Over 16,00 | | | | | 19 | \$6.96 | \$132 | | 145 | \$7.02 | \$1,018 | - | | \$6.88 | \$0 |
| | iential Total Gallons | | | | 241 | | \$908 | | 813 | | \$3,497 | | 0 | | \$0 |
| 19 | 44-1 C | | | E 1/2 | 26.030 | | £125 2/2 | 12.054 | 80.763 | | 6303 310 | | | | So |
| 20 Total Resid | dential Service | | | 5,165 | 26,920 | | \$125,363 | 12,954 | 80,763 | | \$383,318 | | 0 | | 26 |
| 22 | | | Aver | age Residential Bill | | | \$24.27 | | | | \$29.59 | | | | \$0.00 |
| 23 | | | | ago reomainian ann | | | 421,21 | | | | 447,32 | | | | <u>#0.00</u> |
| | ice - Base Charge | | | | | | | | • | | | | | | |
| 25 5/8" General | | | | 10 | | \$7.30 | \$73 | 25 | | \$7.36 | \$184 | | | \$7.19 | \$0 |
| 26 1" General S | | | | 10 | | \$18,25 | \$183 | 25 | | \$18.40 | \$460 | | | \$17.98 | \$0 |
| 27 1.5" General 28 2" General S | | | | 2 | | \$36.50 \$58.40 | \$73 \$234 | .5 10 | | \$36.80 \$58.88 | \$184 \$589 | | | | \$0 \$0 |
| 29 3" General S | | | | 4 | | \$116.80 | \$467 | 5 | | \$117.76 | \$589 | | | | \$0 |
| 30 | | | Total General Service | 30 | | | \$1,029 | 70 | • | ******* | \$2,006 | 0 | • | | \$0 |
| 31 | | | | | | | | | | | | | | | |
| 32 Gallonage Chr 33 5/8" General | arge (per 1,000 Gallons) | | | | , | \$3.53 | 621 | | | e 2 */ | \$39 | | | 63.40 | *** |
| 34 1" General S | | | | | 6 106 | \$3,53 \$3.53 | \$21 \$374 | | 11 167 | \$3,56 \$3,56 | \$39 \$595 | | | \$3.48 \$3.48 | \$0 \$0 |
| 35 1.5" General | | | | | 30 | \$3.53 | \$106 | | 60 | \$3.56 | \$214 | | | \$3.46 | \$0 |
| 36 2" General S | | | | | 371 | \$3.53 | \$1,310 | | 2,104 | \$3,56 | \$7,490 | | | | \$0 |
| 37 3" General S | Service | | | | 996 | \$3,53 | \$3,516 | | 1,187 | \$3.56 | \$4,226 | | | | \$ 0 |
| 38 | | Total | | | 1,509 | | \$5,327 | | 3,529 | | \$12,563 | | 0 | | \$0 |
| 3940 Total Gene | eral Service | | | 30 | 1,509 | | \$6,356 | 70 | 3,529 | | \$14,569 | | | | |
| 41 | LI AI DEI VICE | | | | 1,507 | | 30,330 | | 7,127 | | 314,307 | | | | |
| 42 | | | Average (| General Service Bill | | | <u>\$211.87</u> | | | | \$208,13 | | | | \$0.00 |
| 43 44 Total Misce | ellaneous Service Charge | Revenues (Adjusted) | | | | | 3,573 | | | | 8,186 | | | | |
| 45 | | | | | | | | | | | | | | | |
| 46 Total Above | e Calculations | | | | | | 135,291 | | | | 406,072 | | | | \$0 |
| 47 | | | | | | | | | | | | | | | |
| 48 Total Per B | | adad baran Barah 1800 | | | | | \$225,415 | | | | \$427,583 | | | | \$0 |
| | | uded in per Books Balance rsal of 2010 Revenue Reserve | | | | | \$318 (\$134,630) | | | | \$363 | | | | |
| | | and of 2010 Revenues Booked i | in 1/2011 | | | | \$43,419 | 5/2011 Adi. fe | or Over-Refund of 2 | 010 Revenues | (\$22,594) | | | | |
| 52 Adjustment | t to Miscellaneous Service | Charges as per Schedule E-5, | | | | | (\$300) | | | | (\$300) | | | | |
| 53 Total - Adju | usted Books | | | | | | \$134,222 | | | | \$405,052 | | | | \$0 |
| 54 | | | | | | | 61.055 | | | | | | | | |
| 55 Difference 56 | | | | | | | \$1,069 | | | | \$1,021 | | | | 50 |
| 57 Percentage | Difference | | | | | | 0.80% | | | | 0.25% | | | | 0.00% |
| - rescalage | | | | | | | <u> </u> | | | | zaniti. | | | | 2.23.79 |

Florida Public Service Commission

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida; Seminole County
Docket No.: 120209-WS
Test Year Ended: December 31, 2011
Interim [s] Final []
Water [sq] or Sewer []

Schedule E-2 Interim Page 2 of 4 Preparer: Kirsten Markwell

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.

| | calculation must be made for each period. | | | | | | | | | | | | | |
|----------|--|---------------------|------------------------|--------------|------------------------|------------------|--------------------|------------------------------|------------------------|--------------------------|------------------|--------------------|------------------|--------------------|
| (1) | | (2) | | (15) | (16) Total Billable | (17) | (18) Test Year | (19) | (20) Total Billable | (21) | (22) | (23) | (24) | (25) |
| | | | | Total Bills | Gallons (in 000's) | Test Year | Revenues | Total | Gallons | Total | Current | | | Revenues at |
| Line | | | | for Rates | for Rates | Rates | for Rates | Bills for | (in 000's) for | Test Year | Rates | Annualized | Proposed | Proposed |
| No. | | Class/Meter Size | | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Eff. 7/26/11 | Test Year | Test Year | Revenue | Eff. 1/16/12 | Revenues | Rates | Rates |
| | Residential - Base Charge | | | | | | | | | | | | | |
| 2 | 5/8" Residential | | | 12,801 | | \$7.23 | \$92,551 | 30,820 | | \$224,863 | \$7.23 | \$222,829 | \$8.15 | \$251,183 |
| 3 | l" Residential | | | 70 | | \$18,08 | \$1,266 | 170 | | \$3,101 | \$18.08 | \$3,074 | \$20.39 | \$3,466 |
| 4 | | | Total Residential | 12,871 | | | \$93,817 | 30,990 | | \$227,964 | | \$225,902 | | \$254,649 |
| 5 | | | | | | | , | | | | | | | |
| 6 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 7 | 5/8" Residential 0-6,000 Gallons | | | | 51,351 | \$2.77 | \$142,242 | | 126,274 | \$350,866 | \$2.77 | \$349,779 | \$3.12 | \$393,975 |
| 9 | 6,001-8,000 Gallons | | | | 5,719 | \$3.12 | \$17.843 | | 15,504 | \$48,304 | \$3.12 | \$48,372 | \$3,52 | \$54,574 |
| 10 | 8,001-16,000 Gallons | | | | 7,718 | \$5.37 | \$41,446 | | 22,156 | \$120,021 | \$5.37 | \$118,978 | \$6.06 | \$134,265 |
| 11 | Over 16,000 Gallons | | | | 2,815 | \$6.92 | \$19,480 | | 10,298 | \$71,947 | \$6.92 | \$71,262 | \$7.80 | \$80,324 |
| 12 | 5/8" Residential Total Gallons | | | | 67,603 | | \$221,011 | | 174,232 | \$591,139 | | \$588,391 | | \$663,139 |
| 13 14 | 1" Residential | | | | | | | | | | | | | |
| 15 | 0-6,000 Gallons | | | | 322 | \$2.77 | \$892 | | 824 | \$2,290 | \$2.77 | \$2,282 | \$3.12 | \$2,571 |
| 16 | 6,001-8,000 Gallons | | | | 56 | \$3.12 | \$175 | | 165 | \$514 | \$3,12 | \$515 | \$3.52 | \$581 |
| 16 | 8,001-16,000 Gallons | | | | 160 | \$5.37 | \$859 | | 439 | \$2,377 | \$5.37 | \$2,357 | \$6.06 | \$2,660 |
| 17 18 | Over 16,000 Gallons 1" Residential Total Gallons | | | | 709 | \$6.92 | \$1,183 \$3,109 | | 1,763 | . \$2,333 | \$6.92 | \$2,318 \$7,473 | \$7.80 | \$2,613 \$8,425 |
| 19 | 1" Residendal Total Gallons | | | | 709 | | \$3,109 | | 1,703 | \$7,515 | | 37,473 | | 30,423 |
| 20 | Total Residential Service | | | 12,871 | 68,312 | | \$317,937 | 30,990 | 175,995 | \$826,617 | | \$821,766 | | \$926,213 |
| 21 | | | | | | | | | | | | | | |
| 22 | | • | Ave | er. | | | \$24.70 | | | \$ 26.67 | | \$ 26,52 | | \$ 29.89 |
| 23 24 | General Service - Base Charge | | | | | | | | | | | | | |
| 25 | 5/8" General Service | | | 25 | | \$7.23 | \$181 | 60 | | \$438 | \$7,23 | \$ 434 | \$8.15 | \$489 |
| 26 | 1" General Service | | | 25 | | \$18.08 | \$452 | 60 | | \$1,095 | \$18.08 | \$1,085 | \$20.39 | \$1,223 |
| 27 | 1.5" General Service | | | 5 | | \$36.16 | \$181 | 12 | | \$438 | \$36.17 | \$ 434 | \$40.79 | \$489 |
| 28 | 2" General Service | | | 10 | | \$57.85 | \$579 | 24 | | \$1,401 | \$57.86 | \$1,388 | \$65.25 | \$1,566 |
| 29 30 | 3" General Service | | Total General Service | 70 | | \$115.70 | \$579 \$1,971 | 170 | | \$1,635 \$5,005 | \$115.72 | \$1,620 \$4,961 | \$130.50 | \$1,827 \$5,595 |
| 31 | | | Total Contral Bot vice | | | | 41,571 | | | | | | | |
| 32 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | | |
| 33 | 5/8" General Service | | | | 29 | \$3.50 | \$102 | | 46 | \$162 | \$3,50 | \$161 | \$3.95 | \$182 |
| 34 35 | 1" General Service 1.5" General Service | | | | 139 100 | \$3.50 \$3.50 | \$487 \$350 | | 412 190 | \$1,455 \$ 670 | \$3.50 \$3.50 | \$1,442 \$665 | \$3.95 \$3.95 | \$1,627 \$751 |
| 36 | 2" General Service | | | | 1,598 | \$3,50 | \$5,593 | | 4,073 | \$14,393 | \$3.50 | \$14,256 | \$3.95 | \$16,088 |
| 37 | 3" General Service | | | | 1,266 | \$3,50 | \$4,431 | | 3,449 | \$12,173 | \$3.50 | \$12,072 | \$3.95 | \$13,624 |
| 38 | | Total | | | 3,132 | | \$10,962 | | 8,170 | \$28,852 | | \$28,595 | | \$32,272 |
| 39 40 | Total General Service | | | 70 | 3,132 | | \$12,933 | 170 | 8,170 | \$33,857 | | \$33,556 | | \$37,866 |
| 41 | I OTAL GENERAL SELVICE | | | | 3,132 | | 312,733 | 170 | 0,170 | 333,631 | | 33,530 | | 357,800 |
| 42 | | | Average | (| | | \$184.75 | | | \$199.16 | | \$197.39 | | \$222.74 |
| 43 | m. 114 B. A. 1 O. | 75 (4.15 . 15 | | | | | | | | 19.600 | | 10 (00 | | E18 (00 |
| 44 45 | Total Miscellaneous Service Charge | Revenues (Adjusted) | | | | | 6,932 | | | 18,690 | | 18,690 | | \$18,690 |
| 46 | Total Above Calculations | | | | | | 337,802 | | | 879,165 | | 874,012 | | 982,769 |
| 47 | | | | | | | | | | | | | | |
| 48 | Total Per Books | | | | | | \$336,371 | | | \$989,369 | | | | |
| 49 | | | | | | | | \$653 \$1,334 (\$134,630) | | | | | | |
| 50 51 | Adjustment to Remove 1/31/11 Reve Adjustment to Remove Effect of Re | | 1/2011 | | | | | | | (\$134,630) \$20,825 | | | | |
| 52 | Adjustment to Miscellaneous Service | | | | | | | | | (\$600) | | | | |
| 53 | Total - Adjusted Books | | | | | | \$337,024 | | | \$876,298 | | Total Requested | Revenues | 983,249 |
| 54 | | | | | | | | | | | | nur . | | (0.10.2) |
| 55 56 | Difference | • | | | | | \$777 | | | \$2,867 | | Difference | | (\$480) |
| 57 | Percentage Difference | | | | | | 0.23% | | | 0.33% | | Percentage Diff | erence | -0.05% |
| | | | | | | | | | | | | | | ********** |

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Schedule E-2 Interim Page 3 of 4

Preparer: Kirsten Markwell

Company: Utilities, Inc. of Florida; Seminole County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Interim [x] Final []

Water [] or 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.

| test year, a revenue calculation must be made for each period. | | | | | | | | | | | | | |
|--|--|--------------------------|---|----------------------|--------------------------|--------------------|-----------------------|--------------|--------------------|--------------|------------------------|--------------|-------------------|
| (1) | (2) | (3) Total Bills | (4) Total Billable Gallons (in 000's) | (5) | (6) Test Year | (7) Total Bills | (8) Total Billable | (9) | (10) Test Year | (11) | (12) Total Billable | (13) | (14) Test Year |
| | | | | Test Year | Revenues | | Gallons (in 000's) | Test Year | Revenues | Total Bills | Gallons (in 000's) | Test Year | Revenues |
| Line | | for Rates | for Rates | Rates | for Rates | for Rates | for Rates | Rates | for Rates | for Rates | for Rates | Rates | for Rates |
| No. | Class/Meter Size | Eff. 10/19/10 | Eff. 10/19/10 | Eff. 10/19/10 | Eff. 10/19/10 | Eff. 2/23/11 | Eff. 2/23/11 | Eff. 2/23/11 | Eff. 2/23/11 | Eff. 7/21/11 | Eff. 7/21/11 | Eff. 7/21/11 | Eff. 7/21/11 |
| | Residential - Base Charge | | | | | | | | | | | | |
| 2 | ALL Meter Sizes | 2,725 | | \$12.53 | \$34,144 | 6,855 | | \$12.62 | \$86,510 | | | \$12.45 | \$0 |
| 3 | Total | 2,725 | | 412.55 | \$34,144 | 6,855 | | \$12.02 | \$86,510 | | | \$12.43 | \$0 |
| 4 | | | | | | 0,033 | | | | | | | |
| 5 | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 6 | ALL Meter Sizes (Max. 10,000 gallons) | | 12,238 | \$6.99 | \$85,544 | | 33,068 | \$7.04 | \$232,799 | | | \$6.95 | \$0 |
| 7 | Total | | 12,238 | | \$85,544 | | 33,068 | | \$232,799 | | | | \$0 |
| 8 | | | | | | | | | | | | | |
| 9 | Total Residential Service | . 2,725 | 12,238 | | \$119,688 | 6,855 | 33,068 | | \$319,309 | | | | 50 |
| 10 | | | | | | | | | | | | | |
| 11 | A | verage Residential Bill | | | \$43.92 | | | | \$46.58 | | | | 20.00 |
| 12 | | | | | | | | | | | | | |
| | General Service - Base Charge | | | | | | | | | | | | |
| 14 | 5/8" General Service | 4 | | \$12.53 | \$50 | 10 | | \$12.62 | \$126 | | | \$12.45 | \$0 |
| 15 | 1" General Service | 6 | | \$31.33 | \$188 | 15 | | \$31.54 | \$473 | | | \$31.12 | \$0 |
| 16 | 2" General Service 3" General Service | 2 | | \$100.24 \$200.48 | \$200 \$802 | 5 5 | | \$100.92 | \$505 | | | \$99.56 | \$0 |
| 17 18 | 3" General Service Total General Service | e 16 | | \$200,48 | \$1,241 | 35 | | \$201.84 | \$1,009 \$2,113 | | | \$199.12 | <u>\$0</u> |
| 18 | Total General Service | 16 | | | \$1,241 | | | | \$2,113 | | | | 30 |
| | Gallonage Charge (per 1,000 Gallons) | | | | | | | | | | | | |
| 21 | 5/8" General Service | | 2 | \$8.39 | \$17 | | 7 | \$8.45 | \$59 | | | \$8.34 | \$0 |
| 22 | 1" General Service | | 16 | \$8.39 | \$134 | | 52 | \$8.45 | \$ 439 | | | \$8.34 | \$0 |
| 23 | 2" General Service | | 371 | \$8.39 | \$3,113 | | 2,104 | \$8.45 | \$17,779 | | | \$8.34 | \$0 |
| 24 | 3" General Service | | 996 | \$8.39 | \$8,356 | | 1,187 | \$8.45 | \$10,030 | | | \$8.34 | \$0 |
| 25 | Total | | 1,385 | | \$11,620 | | 3,350 | | \$28,308 | | | | \$0 |
| 26 | ~ | | | | | | | | | | | | |
| 27 | Total General Service | 16 | 1,385 | | \$12,861 | 35 | 3,350 | | \$30,421 | | | | \$0 |
| 28 | | | | | | | | | · | | | | |
| 29 | Aver | age General Service Bill | | | \$803.79 | | | | \$869.16 | | | | <u>\$0.00</u> |
| 30 | | | | | | | | | | | | | |
| 31 | Total Miscellaneous Service Charge Revenues | | | | 263 | | | | 1,152 | | | | |
| 32 | m | | | | | | | | | | | | |
| 33 | Total Above Calculations | | | | 132,812 | | | | 350,881 | | | | |
| 34 | m.() | | | | **** | | | | | | | | |
| 35 36 | Total per Books Adjustment to Remove Accrual Included in per Books Balance | | | | \$200,626 (\$11,159) | | | | \$337,338 | | | | \$0 |
| 36 37 | Adjustment to Remove Accrual Included in per Books Balance Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve | | | | (\$11,159) (\$57,063) | | | | \$11,657 | | | | |
| 38 | Total - Adjusted Books | | | | \$132,404 | | | | \$348,995 | | | | |
| 39 | i otar - Valuatea noom | | | | 3132,404 | | | | 3348,595 | | | | 30 |
| 40 | Difference | | | | \$408 | | | | \$1,886 | | | | \$0 |
| 41 | | | | | 3-705 | | | | 31,000 | | | | .,0 |
| 42 | Percentage Difference | | | | 0.31% | | | | 0.54% | | | | 0.00% |
| | | | | | ×w 4 /9 | | | | 212474 | | | | A1AA.44 |

Florida Public Service Commission

Preparer: Kirsten Markwell

Schedule E-2 Page 4 of 4 Interim

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. of Florida: Seminole County

Docket No.: 120209-WS

Test Year Ended: December 31, 2011

Percentage Difference

Interim [x] Final []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis.

Water [] or Sewer [x] 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. (15) (22) (23) (25) (1) (2) (16) (17) (18) (20) (24) Total Billable Test Year Total Billable **Total Bills** Gallons (in 000's) Test Year Revenues Total Gallons Total Current Revenues at (in 000's) for for Rates for Rates Rates for Rates Bills for Test Year Rates Annualized Proposed Proposed Line Eff. 7/26/11 Eff. 7/26/11 Eff. 7/26/11 Eff. 7/26/11 Eff. 1/16/12 No. Class/Meter Size Test Year Test Year Revenue Revenues Rates Rates Residential - Base Charge \$205,593 \$12.63 \$235,631 6,806 \$12.48 \$84,939 16,386 \$204,497 \$14.38 ALL Meter Sizes Total 6,806 \$84,939 16,386 \$205,593 \$204,497 \$235,631 Gallonage Charge (per 1,000 Gallons) ALL Meter Sizes (Max. 10,000 gallons) 30,718 \$6.97 \$214,104 76,024 \$532,447 \$7.06 \$529,887 \$611,233 Total 30,718 \$214,104 76,024 \$532,447 \$529,887 \$611,233 30,718 76,024 \$738,040 \$734,385 \$846,864 **Total Residential Service** 6,806 \$299,043 16,386 10 \$51.68 \$43.94 \$45,04 \$44.82 11 Aven 12 13 General Service - Base Charge \$301 \$12.63 \$300. \$14.38 \$345 14 5/8" General Service 10 \$12.48 \$125 24 \$1,295 15 1" General Service 15 \$31.21 \$468 36 \$1,129 \$31.60 \$1,124 \$35.97 \$499 12 \$1,204 \$101.08 \$1,198 \$115.07 \$1,381 2" General Service \$99.84 16 5 \$199.68 \$998 14 \$2,810 \$202,16 \$2,796 \$230,14 \$3,222 17 3" General Service Total General Service 35 \$2,091 86 \$5,444 \$5,417 \$6,243 19 20 Gallonage Charge (per 1,000 Gallons) 5/8" General Service 21 \$8.36 \$50 15 \$126 \$8.46 \$125 \$9.63 \$144 1" General Service 45 \$8.36 \$376 113 \$950 \$8.46 \$945 \$9.63 \$1,088 22 \$13,259 \$8.46 \$33,950 \$9,63 \$39,107 23 2" General Service 1,586 \$8.36 4,061 \$34,150 24 3" General Service 1,266 \$8.36 \$10,584 3,449 \$28,970 \$8.46 \$28,834 \$9.63 \$33,214 \$24,269 \$73,554 25 2,903 7,638 \$64,197 \$63,854 Total 26 27 2,903 \$26,360 7,638 \$69,641 \$69,270 \$79,797 **Total General Service** 86 28 \$753,13 \$809,78 \$805.47 \$927.87 29 Average 30 31 Total Miscellaneous Service Charge Revenues 1,061 2,475 2,475 2,475 32 929,135 33 **Total Above Calculations** 326,463 810,156 806,130 34 \$863,881 35 Total per Books \$325,917 36 Adjustment to Remove Accrual Included in per Books Balance (\$438) \$59 37 Adjustment to Remove 1/31/11 Reversal of 2010 Revenue Reserve (\$57,063) 38 Total - Adjusted Books \$325,479 \$806,877 **Total Required Revenues** 929,361 39 Difference \$985 \$3,279 Difference (\$226) 41

0.30%

0.40%

Percentage Difference

-0.02%