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February 19, 2007

HAND DELIVERY

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 060253-WS; Utilities, Inc. of Florida's Application for Rate Increase in Marion, Orange, Pasco, Pinellas and Seminole Counties, Florida
Our File No. 30057.108

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Utilities, Inc. of Florida (*Utility*) to Staff's data request dated February 9, 2007.

1. It appears that Utilities, Inc. of Florida (UIF or utility) is serving outside the utility's certificated territory in a number of UIF's water and wastewater systems. For example, in Orange and Seminole County, it appears from the water distribution and wastewater collection maps provided by the utility that the following customers are outside the utility's certificated territory:

A. Orange County

- (1) Davis Shores - one customer on Down Court.
- (2) Crescent Heights - eight customers on the north side of West Amelia Avenue.

B. Seminole County

- (1) Jansen Estates -

- (a) seven customers on lots 6225, 6233, 6237, 6245, 6249, 6255, 6259 and 6226, on

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Linneal Beach Drive;

- (b) four customers on Playaway/Brenda Drive;
 - (c) three customers on Junior Avenue/Center Street;
 - (d) four customers on Via Palma/Center Street;
 - (e) seven customers on Florence Avenue;
 - (f) six customers on Sombrero Avenue;
 - (g) fourteen customers on Courtney Court; and
 - (h) thirteen customers on Bear Lake Circle.
- (2) Oakland Shores - three customers on the Eastside of Maitland Avenue.
- (3) Park Ridge - one customer on Lakeside Drive and on Lake Minnie.
- (4) Phillips -
- (a) four customers on lots 810, 100, 545 and an unidentified lot - one lot being north of Linda Lane, and three lots south of Linda Lane, all off Country Club Road; and
 - (b) nine customers in lots 107, 105, 103, 101, 409, 407, 206, and 402 and an unidentified lot - all in the northeast part of the map on Pine Lake Court.
- (5) Ravenna Park -
- (a) Water Service
 - (1) four customers (three lots and one school), all being on Vihlen Road;
 - (2) one customer on lot 402 by the new toll road (the service area seems to follow the new toll road; however, no amendment application has been received to change the service area).

- (b) Wastewater Service - the service area is not highlighted on the map. (Generally, the wastewater service area is the same as the water service area or less, so the same customers would probably be outside the service area.)

Please confirm that you are serving outside your certificated area for the above systems and customers, or explain why the service area boundary is not correct on the map.

RESPONSE: The Utility is in the process of reevaluating the legal description of its service areas and records in order to verify whether the information it previously provided indicates that it is serving any customers who are outside of its certificated service areas, and how this may have occurred, if it has in fact occurred at all. This may require that the Utility research its archived records as the Utility may have been providing service to some of these customers for many years. Mr. Flynn, the Regional Director of Utilities, Inc., has not been in the office for most of the last two weeks. He has extensive knowledge of the Utility's history and its service area, and is best qualified to address these issues. The Utility will provide its response as soon as possible after it has completed its investigation. In the event that the Utility determines that any of these customers are located outside of the Utility's certificated service areas, the Utility will file the amendment application as soon as possible.

2. If UIF is serving customers outside of its certificated area for these or any other UIF system, please describe when and under what circumstances you began serving these customers. Also, please explain why the utility did not amend its certificates in accordance with Section 367.045, Florida Statutes, to include the additional territory that is now being served.

RESPONSE: Please refer to response to no. 1 above.

3. For each customer that UIF is serving outside its certificated territory, please name the system and list the number of customers that are outside the utility's certificated area.

RESPONSE: Please refer to response to no. 1 above.

4. How long will it be before the utility files amendment applications in accordance with Section 367.045, Florida Statutes, to add the territory being served?

RESPONSE: Please refer to response to no. 1 above.

5. Please refer to MFR Schedule A-17 for each county. Provide a breakdown of accounts included in Deferred Debits with an explanation of what is included in each account.

RESPONSE: Please refer to Exhibit 5 attached hereto.

6. Please refer to MFR Schedule B-13 for each county. Provide a breakdown of CIAC

amortization expense.

RESPONSE: Please refer to Exhibit 6 attached hereto.

7. Please refer to MFR Schedule B-14 for Seminole County. Explain why this schedule shows depreciation expense under the General Plant accounts while MFR Schedules A-6 and A-10 do not show plant or accumulated depreciation for any General Plant account.

RESPONSE: MFR Schedule A-6 does include the utility plant in service for all general plant accounts in the lump sum under account 398.7 Other Tangible Plant. MFR Schedule A-10 also includes the accumulated depreciation for all general plant accounts in the lump sum under account 398.7 Other Tangible Plant.

8. For each county, please provide the CIAC amortization and rates for MFR Schedule B-13, spreadsheet column H.

RESPONSE: Please refer to response to no. 6 above and to Exhibit 6.

9. Please refer to Marion County MFR Schedules A-6 and A-10. For Account 354.3 System Pumping Plant Structures and Improvements, why is Accumulated Depreciation shown on Schedule A-10 but no plant shown on Schedule A-6?

RESPONSE: The accumulated depreciation expense amount of \$2,296 for (USoA account 354.3) System Pumping Plant: Structures and Improvements on Schedule A-10 should be added to the \$13,978 accumulated depreciation expense amount for (USoA account 380.4) Treatment and Disposal Plant: Treatment and Disposal Equipment. The \$2,296 was booked to the wrong account. For further information please refer to Staff's Third Data Request dated January 8, 2007, directed to the utilities which have rate cases pending, and all other responses concerning the "WWTP Reclass" entries.

10. Refer to MRR Schedules B-5 and B-6 for each county. Please provide an explanation of Account 675 Miscellaneous Expenses. Explain why are these amounts so large as compared to other expenses.

RESPONSE: Please refer to Exhibit 10 attached hereto.

11. Concerning the testing of the well flow meters at Golden Hills, Marion County:

A. What caused UIF to test the in-line flow meters with a portable meter?

RESPONSE: The Utility routinely tests flow meters at well sites to obtain information regarding pump

capacity and flow meter accuracy.

- B. What is the frequency of testing these meters with a portable meter?

RESPONSE: Flow meters are typically checked on an annual basis.

- C. When was the testing conducted for the test year adjustment shown on MFR Schedule F-1, page 92, Volume I-A?

RESPONSE: At this time, the Utility has not been able to obtain documentation from the Florida Rural Water Association that reflects their on-site flow calibration effort during the test year. The Utility will attempt to gather additional information to forward to Staff as soon as it is available.

- D. Does UIF perform similar testing at other well sites?

- (1) If so, please provide a list of the other sites tested along with the frequency of testing.

RESPONSE: The Utility enlisted the services of Florida Rural Water Association to test all of the flow meters at water systems in Pasco and Pinellas counties in 2006. Flow meters are commonly tested annually at each location.

12. Concerning total water gallons pumped/corrected gallons pumped at Golden Hills, Marion County:

- A. Why does the amount of water pumped listed on the Monthly Operating Reports submitted to the DEP for the test year in Volume III, Section 4, not match the corrected water pumped column amounts listed on MFR Schedule F-1, page 92, Volume I-A?

RESPONSE: The gallons pumped (col. 1) matches the reports submitted to DEP. As stated on Schedule F-1, recent tests indicate the flow meter was reading high. The utility has not gone back and restated the amounts in the monthly DEP reports. The corrected gallons (col. 2) are corrected for purposes of evaluating unaccounted for water in this rate case.

- B. What is the amount of water pumped for test year 2005 that was reported to the Water Management District (WMD)?

RESPONSE: These amounts are shown in the Monthly Operating Reports submitted to DEP.

- C. If the amount of water pumped and reported to the WMD does not match the gallons shown on MFR Schedule F-1, page 92, Volume I-A, explain why.

RESPONSE: Please refer to the responses to 12.A. and 12.C. above.

- D. How was the Maximum Day and Five Day Maximum Year gallons determined on MFR Schedule F-3, page 92, Volume I-A, when the Monthly Operating Reports list daily amounts in thousand of gallons only?

RESPONSE: The 83.26% correction factor shown on Schedule F-1 was applied to each daily reading from the DEP reports. For example, the daily flow shown on Schedule F-3 for 11/13/2005 = 222,000 (from DEP report) $\times .8326 = 184,837$.

- E. Are these amounts listed as Maximum Day gallons and Five Day Maximum Year gallons the total pumped gallons corrected or not corrected (see MFR Schedule F-1, page 92, Volume I-A for explanation of corrected gallons)?

RESPONSE: They are the corrected amounts as per the Utility's response to 12.D. above.

- F. Why do the gallons sold listed on MFR Schedule F-1, page 92, Volume I-A, not match the gallons sold on MFR Schedule F-9, page 92, Volume I-A?

RESPONSE: As explained in responses to staff data requests for other Utilities, Inc. systems, the data used in preparing Schedules F-9 and F-10 are taken from billing summary information maintained by the utility on a historical basis. Those summaries may or may not have included adjustments, but the entries are consistent from year to year. Since Schedules F-9 and F-10 are used to evaluate trends, the consistency is the more important factor. For the Utility, the difference between gallons sold on F-1 and gallons sold on F-9 is 54,000 gallons out of 44,742,000 gallons or 0.12% and is not significant.

13. Concerning the wastewater calculations at the Crownwood treatment plant, Marion County:

- A. Please explain how the 22,839 gallons of TMADF was calculated on MFR Schedule F-4, page 92, Volume I-A.

RESPONSE: Starting with MFR Schedule F-2, col. 5, the ADF was calculated for each month. Then beginning with March, the ADF for three consecutive months was summed and divided by 3; e.g., the January ADF = $.620/31 = .200$; the ADF for Jan + Feb + Mar $/3 = (.200 + .216 + .238)/3 = 21,806$ GPD, 3MADF. Then the highest three month period in the test year was selected. That period was Feb through Apr. $(.216 + .238 + .231)/3 = 22,839$ GPD, 3MADF.

- (1) Although the regression analysis calculation shows a five year growth of 164 ERCs on MFR Schedule F-10, page 92, Volume I-A, does the utility realistically expect that growth amount?

RESPONSE: No.

- (2) If that growth is not expected, what growth amount should be used?

RESPONSE: Seven ERCs per year.

- B. Please explain the source of the 7 ERCs per year growth on MFR Schedule F-8, and state why this amount should be used instead of the 164 ERCs listed on MFR Schedule F-10.

RESPONSE: The explanation has been provided on Schedule F-10 (page 101). Quoting from Schedule F-10,

“Prior to 2001, the system had been built out and stable. In 2001, a bulk utility customer, BFF Corp. was added. The significant increase in gallons from 2001 to 2002 represents that addition. The average growth rate shown [164 ERCs] is distorted by the entry of BFF into the system. A more reasonable indication of the growth rate is shown by the regression below beginning with 2002, when BFF was on the system.”

The schedule then shows another regression analysis in which the projected five year growth is 37 ERCs or $263-226 = 37$. $37/5 = 7.4$. In reviewing the original spreadsheet, it is noted that there were two lines below the regression analysis that did not print. Those lines are:

Five year growth	37
Annual average	7

- C. Please explain the derivation of the 45 gpd/ERC listed on MFR Schedule F-8.

RESPONSE: The 45 gpd/ERC = TMADF/ERCs. The TMADF, from Schedule F-4 is 22,839. The ERCs, from Schedule F-9 at line 5, col. 8 is 506. $22,839/506 = 45$ gpd/ERC. It is noted that the ERCs should have been taken from Schedule F-10 at line 5, col. 8; F-9 is a water schedule. The correct calculation is $22,839/206 = 101$ gpd/ERC. Therefore, the growth (PN) is understated and the calculated U&U is understated. Also, please refer to the Utility's response to 13.D. below.

- D. Please explain the derivation of the 1664 gpd listed on MFR Schedule F-8.

RESPONSE: The $1664 = EG \times PT \times U$ as shown on Schedule F-8. These numbers are shown as whole numbers on the schedule, however, on the spreadsheet, the calculation uses the extended decimal values. Thus, $7 \times 5 \times 45$ is actually $7.37 \times 5 \times 45.15 = 1664.23$. As noted in response to C, above, the ERCs in this formula were taken from the wrong schedule. With the correction, the calculation is $7.37 \times 5 \times 101.11 = 3726.44$. The corrected U&U calculation on Schedule F-6 is 66.41% rather than the 61.26% shown.

14. Concerning the water system at Buena Vista in Pasco County: Please explain why a generator has been installed at this system when this system has an interconnect with Aloha Utilities.

RESPONSE: Aloha Utilities terminated the availability of its water system as a backup water supply to the Buena Vista system. Since the Buena Vista system did not previously have an emergency generator at any of its three well sites, one was purchased and installed at the largest well so that the water system would be compliant with Chapter 62-555.320(14) F.A.C.

- A. What steps has the utility taken to reduce the amount of unaccounted for water for this system since the test year?

RESPONSE: The Utility used the services of the Florida Rural Water Association to check the accuracy of each of the well meters in 2006. This effort identified the need to make repairs to the well meter at Buena Vista Well #3. The unaccounted for water in 2006 was approximately 10%. In addition, water meters that are no longer within tolerance are replaced as they are identified.

15. Concerning the water system at Orangewood/Wis-Bar in Pasco County, please explain the reason(s) for the negative unaccounted for water amounts in June and July of the test year as listed on MFR Schedule F-1, page 103, Volume I-C.

RESPONSE: The primary reason is a timing issue of the monthly meter read, which does not fall on the last day of the month. Gallons pumped reflect water pumped in each calendar month, while gallons sold reflect readings taken on or about the 11th of each month. The differences between billing periods and calendar months eventually even out over the course of the year.

16. Concerning the water system at Summertree, Pasco County:

- A. Please explain the reason(s) for the negative unaccounted for water amounts in June, August, September, and November of the test year as listed on MFR Schedule F-1, page 113, Volume I-C.

RESPONSE: The most likely reason is that meter readings are made on or about the 12th of each

month, while the gallons pumped are shown for the calendar month.

- B. Please explain the source of the amounts in the Other Uses column on MFR Schedule F-1, page 11 3, Volume I-C, and how those amounts are calculated.

RESPONSE: The amounts in the Other Uses column reflect the monthly total of all unmetered water use activities including flushing, water system repairs, or other maintenance activities. The monthly entries are taken from monthly flushing logs kept by the operators.

- C. A number of letters have been received by the Commission from water customers of this system, stating that the utility has failed to pass the health standards tests for the past six quarters. Please explain what tests the utility has failed to pass in the last six quarters.

RESPONSE: In 2003 USEPA and FDEP significantly modified the monitoring requirements of the Disinfection Byproducts Rule, specifically as it relates to Total Trihalomethanes (TTHM) and five Haloacetic Acids (HAA5). Quarterly samples were taken from the distribution system and averaged to produce a 12-month Running Annual Average (RAA) value beginning in 2005. Through the fourth quarter of 2006 the current RAA of TTHM is 97 ppm, slightly higher than the Maximum Contaminant Level of 80 ppm. The RAA value for HAA5 through the fourth quarter of 2006 was 78 ppm, slightly above the MCL of 60 ppm. The Utility is in compliance with all other parameters tested.

- D. Has the utility had correspondence from the DEP regarding failure to meet health standards?

RESPONSE: Yes.

- E. If correspondence has been received from the DEP, please summarize the findings and conclusions. Also, provide the reports to staff.

RESPONSE: The Utility entered into a Consent Order with DEP in 2006 in which a schedule of engineering, permitting and construction activities is identified. Please refer to Exhibit 16 attached hereto.

- F. Regarding these failed tests, what steps is the utility taking to improve or change the water quality so that health standards will be met?

RESPONSE: The Utility has nearly completed modifications to the disinfection system whereby chloramination will be used in order to reduce TTHM and HAA5 formation while maintaining compliance with the Total Coliform Rule.

- G. What communication has been transmitted to the Summertree customers explaining the test results for the last six quarters?

RESPONSE: As required by DEP rule, the Utility notifies each customer by mail on a quarterly basis of the updated RAA as well as steps taken by the Utility to address the issue.

- H. What is the time frame anticipated for meeting these health standards?

RESPONSE: It is anticipated that the modifications to the disinfection system will be completed in the first quarter of 2007, subject to DEP issuing the final clearance in a timely fashion so that chloramination can be implemented. Shortly thereafter, samples will be analyzed with the expectation that TTHM and HAA5 values will decrease significantly. Since the RAA value is an average of the last four quarterly values, the return to compliance may take most of 2007 depending on the degree to which the TTHM and HAA5 values decrease.

17. Concerning the wastewater system at Summertree, Pasco County:

- A. Please explain the reason for the difference between the total purchased sewage treatment on MFR Schedule F-2, page 114, Volume I-C, and the total wastewater gallons sold on MFR Schedule F-10, page 122, Volume I-C.

RESPONSE: The gallons sold as shown on Schedule F-10, page 122 matches the gallons sold as shown on Schedule E-2, page 78. These amounts reflect residential gallons capped at 6,000 gallons. They do not reflect the gallons treated as shown on Schedule F-2.

- B. If any portion of this difference is due to infiltration and inflow, please include those calculations.

RESPONSE: The difference is not due to I&I. Please refer Exhibit 17 attached hereto.

18. Concerning the water system at Lake Tarpon in Pinellas County, what steps has the utility taken to reduce the amount of unaccounted for water for this system since the test year?

RESPONSE: The Utility used the services of the Florida Rural Water Association to check the accuracy of the Lake Tarpon well meter in 2006. This effort identified the need to replace the well's flow meter, which was done in the second quarter of 2006. In addition, water meters that are no longer within tolerance are replaced as they are identified.

19. Please list each of the systems for which UIF is charging miscellaneous service charges and the dates on which such charges began.

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
February 19, 2007
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RESPONSE: The Utility has been charging miscellaneous service charges to all of its systems since 1992, except for Wis/Bar (sub 0613) and Buena Vista (sub 0615) which began charging miscellaneous service charges in 2000 when they were acquired.

20. Also, provide any information that UIF may have which shows that these charges were approved for UIF by the Commission.

RESPONSE: Please refer to Exhibit 20 attached hereto.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,


for VALERIE L. LORD
For the Firm

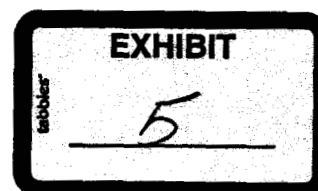
VLL/tlc

cc: Ms. Christine Romig, Division of Economic Regulation (w/ enc. – by hand delivery)
Ms. Kathleen Kaproth, Division of Economic Regulation (w/ enc. – by hand delivery)
Stephen Reilly, Esquire, Office of Public Counsel (w/ enc. – by U.S. Mail)
Steven M. Lubertozzi, Chief Regulatory Officer (w/ enc. – by U.S. Mail)
Kirsten E. Weeks, CPA (w/o enc. – by U.S. Mail)
John Hoy, Regional Vice President for Operations (w/o enc. – by U.S. Mail)
Patrick C. Flynn, Regional Director (w/ enc. – by U.S. Mail)
Mr. Frank Seidman (w/o enc. – by U.S. Mail)
Ms. Deborah Swain (w/o enc. – by U.S. Mail)

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Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
Page 1 of 1
Preparer: Steven M. Lubertozzi
Recap Schedule: A-1, A-2

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

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			1,979,643
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			368,375
5	Deferred Debits			457,532
6	Miscellaneous current and accrued assets			1,262
7	Current and Accrued Liabilities:			
8	Accounts Payable			(106,145)
9	Accrued Taxes			(79,380)
10	Accrued Interest			5,478
11	Miscellaneous Current and Accrued Liabilities			32,975
12				
13	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
14				
15	Allocation to Pasco County - Water & Sewer	\$ 648,489	\$ 411,684	
16				
17				
18	Allocation Methodology to UIF systems:	O & M Expenses	% of Total	Allocated Working Capital
19	Marion County - Water	\$ 103,657	4.77%	\$ 126,774
20	Marion County - Wastewater	29,413	1.35%	35,879
21	Orange County - Water	87,677	4.03%	107,107
22	Pasco County - Water	530,212	24.40%	648,489
23	Pasco County - Wastewater	338,558	15.49%	411,684
24	Pinellas County - Water	80,546	3.71%	98,602
25	Seminole County - Water	512,141	23.57%	626,429
26	Seminole County - Wastewater	492,949	22.68%	602,775
27	TOTAL UIF	\$ 2,173,155	100.00%	\$ 2,657,740
28				
29				
30				
31				
32	<u>Interim Rates</u>			
33	Current and Accrued Assets:			
34	Cash			1,979,643
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			368,375
36	Deferred Debits			457,532
37	Miscellaneous current and accrued assets			1,262
38	Current and Accrued Liabilities:			
39	Accounts Payable			(106,145)
40	Accrued Taxes			(79,380)
41	Accrued Interest			5,478
42	Miscellaneous Current and Accrued Liabilities			32,975
43				
44	Equals working capital (Balance Sheet Approach)			\$ 2,657,740
45				
46	Allocation to Pasco County - Water & Sewer	\$ 606,762	\$ 429,491	
47				
48	Allocation Methodology to UIF systems:	O & M Expenses	% of Total	Working Capital
49	Marion County - Water	\$ 88,937	4.71%	\$ 125,180
50	Marion County - Wastewater	26,918	1.42%	37,740
51	Orange County - Water	79,587	4.22%	112,157
52	Pasco County - Water	431,404	22.83%	606,762
53	Pasco County - Wastewater	305,477	16.16%	429,491
54	Pinellas County - Water	66,430	3.51%	93,287
55	Seminole County - Water	437,533	23.15%	615,267
56	Seminole County - Wastewater	453,627	24.00%	637,858
57	TOTAL UIF	\$ 1,890,013	100.00%	\$ 2,657,740

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule: A-17
Page 1 of 1
Preparer: Steven M. Lubertozzi
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include

Line No	Water	Sewer	13-Month Average
1	<u>Final Rates</u>		
2	Current and Accrued Assets:		
3	Cash		1,979,643
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts		366,375
5	Deferred Debits		457,532
6	Miscellaneous current and accrued assets		1,262
7	Current and Accrued Liabilities:		
8	Accounts Payable		(106,145)
9	Accrued Taxes		(79,380)
10	Accrued Interest		5,478
11	Miscellaneous Current and Accrued Liabilities		32,975
12			
13	Equals working capital (Balance Sheet Approach)		\$ 2,657,740
14			
15	Allocation to Marion County - Water & Sewer	\$ 126,774	\$ 35,879
16			
17			
18	Allocation Methodology to UIF systems:	O & M Expenses	% of Total
19	Marion County - Water	\$ 103,657	4.77%
20	Marion County - Wastewater	29,413	1.35%
21	Orange County - Water	87,677	4.03%
22	Pasco County - Water	530,212	24.40%
23	Pasco County - Wastewater	336,558	15.49%
24	Pinellas County - Water	80,548	3.71%
25	Seminole County - Water	512,141	23.57%
26	Seminole County - Wastewater	492,949	22.68%
27	TOTAL UIF	\$ 2,173,155	100.00%
28			\$ 2,657,740
29			
30			
31			
32	<u>Interim Rates</u>		
33	Current and Accrued Assets:		
34	Cash		1,979,643
35	Accounts and Notes Receivable, Less provision for Uncollectible Accounts		366,375
36	Deferred Debits		457,532
37	Miscellaneous current and accrued assets		1,262
38	Current and Accrued Liabilities:		
39	Accounts Payable		(106,145)
40	Accrued Taxes		(79,380)
41	Accrued Interest		5,478
42	Miscellaneous Current and Accrued Liabilities		32,975
43			
44	Equals working capital (Balance Sheet Approach)		\$ 2,657,740
45			
46	Allocation to Marion County - Water & Sewer	\$ 125,180	\$ 37,740
47			
48	Allocation Methodology to UIF systems:	O & M Expenses	% of Total
49	Marion County - Water	\$ 88,937	4.71%
50	Marion County - Wastewater	26,918	1.42%
51	Orange County - Water	79,687	4.22%
52	Pasco County - Water	431,404	22.83%
53	Pasco County - Wastewater	305,477	16.16%
54	Pinellas County - Water	66,430	3.51%
55	Seminole County - Water	437,533	23.15%
56	Seminole County - Wastewater	453,627	24.00%
57	TOTAL UIF	\$ 1,890,013	100.00%
			\$ 2,657,740

Comparative Balance Sheet - Assets

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

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

Florida Public Service Commission

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

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	Utility Plant in Service	12,676,104	13,817,033	13,875,033	13,944,730	13,925,766	13,937,118	13,966,524	13,986,588	14,102,496	14,134,650	13,894,992	13,795,158	14,633,792	13,899,230
2	Construction Work in Progress	445,439	476,645	539,256	709,135	786,469	809,087	839,950	874,062	878,462	878,462	878,462	933,387	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,739	433,567
4	GROSS UTILITY PLANT	13,553,049	14,727,417	14,848,028	15,087,604	15,145,974	15,179,944	15,240,213	15,294,389	15,414,697	15,446,851	15,207,193	15,162,284	15,190,008	15,036,281
5	Less: Accumulated Depreciation	(4,451,133)	(4,564,207)	(4,593,482)	(4,631,573)	(4,633,939)	(4,668,502)	(4,688,740)	(4,720,946)	(4,758,936)	(4,812,617)	(4,875,688)	(4,825,106)	(4,772,778)	(4,682,127)
6															
7	NET UTILITY PLANT	9,101,916	10,163,210	10,254,546	10,456,031	10,512,035	10,511,442	10,551,473	10,573,443	10,655,761	10,634,234	10,331,505	10,337,178	10,417,230	10,346,154
8															
9	Cash	2,259,828	2,031,213	1,828,884	2,256,682	1,956,885	2,048,863	2,203,875	1,845,272	1,939,356	3,566,198	1,763,701	1,734,515	300,290	1,979,643
10	Accounts Receivable	365,379	358,899	375,954	337,669	365,497	379,876	382,200	356,766	341,404	375,872	375,836	366,795	380,722	366,375
11	Notes Receivable														
12	Accts. Rec'b - Assoc. Cos.														
13	Notes Rec'b - Assoc. Cos.														
14	Accts. Rec'b - Other														
15	Accrued Interest Rec'b														
16	Allowance for Bad Debts														
17	Materials & Supplies														
18	Misc Current & Accrued Assets	1,457	629	1,479	1,377	1,292	1,207	1,122	1,037	952	1,171	1,646	1,561	1,476	1,262
19															
20	TOTAL CURRENT ASSETS	2,626,664	2,390,741	2,206,318	2,595,728	2,323,673	2,429,946	2,586,997	2,203,075	2,281,712	3,943,241	2,141,183	2,102,871	682,488	2,347,280
21															
22	Net nonutility property														
23	Unamortized Debt Discount & Exp.														
24	Prelim. Survey & Investigation Charges														
25	Clearing Accounts														
26	Deferred Rate Case Expense	459,403	450,050	440,482	430,914	421,346	411,778	402,210	392,642	383,074	373,506	363,938	354,695	345,127 A	402,243
27	Other Miscellaneous Deferred Debits	62,129	60,946	60,098	58,909	57,720	56,531	55,342	54,153	52,964	51,775	50,586	49,397	48,208 B	55,289
28	Accum. Deferred Income Taxes														
29															
30	TOTAL OTHER ASSETS	521,532	510,996	500,579	489,822	479,065	468,308	457,552	446,795	436,037	425,280	414,523	404,091	393,334	457,532
31															
32	TOTAL ASSETS	12,250,112	13,064,946	12,961,443	13,541,581	13,314,774	13,409,697	13,596,022	13,223,313	13,373,510	15,002,755	12,887,211	12,844,140	11,493,052	13,150,966

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Historic Year 12/31/04	(3) Test Year 12/31/05	(4) Average
1	Utility Plant in Service	\$ 12,676,104	\$ 14,633,792	\$ 13,899,230
2	Construction Work in Progress	445,439	122,477	705,484
3	Other Utility Plant Adjustments	431,506	433,739	433,567
4				
5	GROSS UTILITY PLANT	13,553,049	15,190,008	15,038,281
6	Less: Accumulated Depreciation	(4,451,133)	(4,772,778)	(4,692,127)
7				
8	NET UTILITY PLANT	<u>9,101,916</u>	<u>10,417,230</u>	<u>10,346,154</u>
9				
10	Cash	2,259,828	300,290	1,979,643
11	Accounts Rec'b - trade	365,379	380,722	366,375
12	Notes Receivable			
13	Accts. Rec'b - Assoc. Cos.			
14	Notes Rec'b - Assoc. Cos.			
15	Accts. Rec'b - Other			
16	Accrued Interest Rec'b			
17	Allowance for Bad Debts			
18	Materials & Supplies			
19	Miscellaneous Current & Accrued Assets	1,457	1,476	1,262
20				
21	TOTAL CURRENT ASSETS	<u>2,626,664</u>	<u>682,488</u>	<u>2,347,260</u>
22				
23	Net nonutility property			
24	Unamortized Debt Discount & Exp.			
25	Prelim. Survey & Investigation Charges			
26	Clearing Accounts			
27	Deferred Rate Case Expense	459,403	345,127	402,243
28	Other Miscellaneous Deferred Debits	62,129	48,208	55,289
29	Accum. Deferred Income Taxes			
30	TOTAL OTHER ASSETS	<u>521,532</u>	<u>393,334</u>	<u>457,532</u>
31				
32	TOTAL ASSETS	<u>\$ 12,250,112</u>	<u>\$ 11,493,052</u>	<u>\$ 13,150,966</u>

UTILITIES, INC.
 DEFERRED RATE CASE (SE 4)
 12/30/2001
 FINANCE -> STANDARD ENTRIES -> SE4
 10/23/2006

0.00

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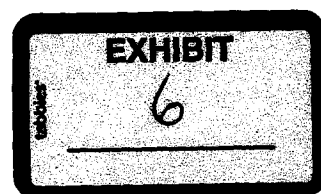
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UTILITIES, INC.
DEFERRED MAINTENANCE (SE 4)
12/30/2001
FINANCE -> STANDARD ENTRIES -> SE4

12

DATE: 10/22/2002
TIME: 5:45 PM

FINANCE -> STANDARD ENTRIES -> SE4																																	
DESCRIPTION	DATE	DATE	ENDING COST BEFORE	LATE ENTRIES	ADDITIONS Jan - December 2008	ENDING COST BEFORE	A		ENDING COST BEFORE	C	ACCOUNT NUMBER	DEBIT	CREDIT	B												ENDING NET BOOK VALUE	YTD Amort	Years Remaining					
							U/US ACCT AMORT	W/BOOK VALUE						B(12) Prior Amort December	B(11) Prior Amort November	B(10) Prior Amort October	B(9) Prior Amort September	B(8) Prior Amort August	B(7) Prior Amort July	B(6) Prior Amort June	B(5) Prior Amort May	B(4) Prior Amort Apr	B(3) Prior Amort Mar	B(2) Prior Amort Feb	B(1) Prior Amort Jan				Total Prior Amort				
0.00																																	
FLORIDA 1962022	TANK MAINT (WTR) PAUL'S P	20.00%	7/30/1998		4,285.00	4,285.00	2,055.00	2,230.00	080- 0800-	6759080	080- 0600-	1865022			71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	71.00	781.00	2,507.00	1,378.00		1.62	
1962040	RELOCATION	20.00%	1/31/1998		6,383.00	6,383.00	2,880.00	3,723.00	080- 0800-	6758080	080- 0800-	1865040			106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	106.00	1,156.00	3,932.00	2,451.00		1.83	
1962042	HURRICANE DEF	20.00%	9/30/2000		58,553.48	340.92	58,894.41	2,827.87	55,896.74						982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	982.00	976.00	10,796.00	14,705.67	44,188.74		3.75
1962048	VOC TESTING sub 804	33.33%	4/30/1998		1,080.00		1,080.00	540.00	550.00						30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	330.00	900.00	180.00		0.53
TOTAL COMP					70,311.48	0.00	340.92	70,652.41	8,182.87	62,469.74					1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,189.00	1,183.00	13,073.00	22,444.67	45,207.74	14,262.00	3.36		



Florida Public Service Commission

Schedule: B-13
Page 1 of 1
Preparer: Steven M. Lubertozzi
Recap Schedules: B-1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account No. and Name	Test Year Expense County	Test Year UIF Allocation	Test Year Total Expense	Adjustments	Adjusted Balance	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 65	\$ 8	\$ 73		\$ 73		
3	302.1 Franchises			0		0		
4	339.1 Other Plant & Misc. Equipment			0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights			0		0		
7	304.2 Structures & improvements	2,120		2,120		2,120		
8	305.2 Collect. & Impound. Reservoirs			0		0		
9	306.2 Lake, River & Other Intakes			0		0		
10	307.2 Wells & Springs	1,132		1,132		1,132		
11	308.2 Infiltration Galleries & Tunnels			0		0		
12	309.2 Supply Mains			0		0		
13	310.2 Power Generation Equipment			0		0		
14	311.2 Pumping Equipment	4,843		4,843	235	5,078		
15	339.2 Other Plant & Misc. Equipment			0		0		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights			0		0		
18	304.3 Structures & Improvements	130		130		130		
19	320.3 Water Treatment Equipment	1,052		1,052		1,052		
20	339.3 Other Plant & Misc. Equipment			0		0		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights			0		0		
23	304.4 Structures & Improvements			0		0		
24	330.4 Distr. Reservoirs & Standpipes	2,467		2,467		2,467		
25	331.4 Transm. & Distribution Mains	5,145		5,145		5,145		
26	333.4 Services	2,617		2,617	139	2,756		
27	334.4 Meters & Meter Installations	2,357		2,357		2,357		
28	335.4 Hydrants	492		492		492		
29	339.4 Other Plant & Misc. Equipment			0		0		
30	GENERAL PLANT							
31	303.5 Land & Land Rights			0		0		
32	304.5 Structures & Improvements		308	308		308		
33	340.5 Office Furniture & Equipment		616	616		616		
34	341.5 Transportation Equipment		4,337	4,337		4,337		
35	342.5 Stores Equipment		5	5		5		
36	343.5 Tools, Shop & Garage Equipment	353	332	685		685		
37	344.5 Laboratory Equipment	86	2	88		88		
38	345.5 Power Operated Equipment			0		0		
39	346.5 Communication Equipment		56	56		56		
40	347.5 Miscellaneous Equipment			0		0		
41	348.5 Other Tangible Plant	(647)		(647)		(647)		
42	TOTAL	22,212	5,664	27,876	374	28,250	N/A	N/A
43	LESS: AMORTIZATION OF CIAC	(4,238)		(4,238)		(4,238)		
44								
45	NET DEPRECIATION EXPENSE - WATER	\$ 17,974	\$ 5,664	\$ 23,638	\$ 374	\$ 24,012	N/A	N/A

Water CIAC

PERIOD ENDING: 12/31/05

GOLDEN HILLS - W WATER DEPRECIATION									
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
630	2711000	47,630.00		47,630.00	0.208%	99.23	595.38	595.38	-
630	2711010	15,050.00		15,050.00	0.208%	31.35	188.10	166.26	21.84
630	2711014	4,624.42		4,624.42	0.278%	12.83	76.98	76.98	-
630	2711021	2,475.63		2,475.63	0.261%	6.46	38.76	38.76	-
630	2711025	12,347.27		12,347.27	0.417%	51.45	308.70	308.70	-
630	2711031	148.15		148.15	0.261%	0.39	2.34	2.34	-
630	2711032	2,205.40		2,205.40	0.379%	8.36	50.16	50.16	-
630	2711042	10,418.21		10,418.21	0.225%	23.44	140.64	140.64	-
630	2711043	33,098.57		33,098.57	0.194%	64.27	385.62	385.62	-
630	2711045	13,826.15		13,826.15	0.208%	28.80	172.80	172.80	-
630	2711046	4,114.52		4,114.52	0.417%	17.14	102.84	102.84	-
630	2711047	155.64		155.64	0.417%	0.65	3.90	3.90	-
630	2711048	2,970.04		2,970.04	0.185%	5.49	32.94	32.94	-
630	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		149,064.00	0.00	149,064.00	0.235%	349.86	2,099.16	2,077.32	21.84
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

CROWNWOOD OF OCALA - W&S
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
635	2711000	350.00		350.00	0.208%	0.73✓	4.38	4.38	-
635	2711010	1,400.00		1,400.00	0.208%	2.92✓	17.52	17.52	-
635	2711021			0.00	0.261%	0.00	0.00	0.00	-
635	2711042			0.00	0.225%	0.00	0.00	0.00	-
635	2711043			0.00	0.194%	0.00	0.00	0.00	-
635	2711045			0.00	0.208%	0.00	0.00	0.00	-
635	2711046			0.00	0.417%	0.00	0.00	0.00	-
635	2711047			0.00	0.417%	0.00	0.00	0.00	-
635	3466094			0.00	0.521%	0.00	0.00	0.00	-
635	3446095			0.00	0.560%	0.00	0.00	0.00	-
		1,750.00	0.00	1,750.00	0.209%	3.65✓	21.90	21.90	0.00

Composite Rate

$0.73 \times 12 = 8.76$
 $2.92 \times 12 = 34.44$
 $3.65 \times 12 = 43.80$

$0.00 \times 12 = 0.00$
 $0.00 \times 0.209\% = 0.00$

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 060253 - WS

Test Year Ended: 12/31/05

Historic [X] or Projected []

Schedule: B-13

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total Expense	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	301.1 Organization	193	(8)	5	190		190		
2	302.1 Franchises				-		-		
3	339.1 Other Plant & Misc. Equipment				-		-		
4	SOURCE OF SUPPLY AND PUMPING PLANT				-		-		
5	303.2 Land & Land Rights				-		-		
6	304.2 Structures & Improvements	(3)			(3)		(3)		
7	305.2 Collect. & Impound. Reservoirs				-		-		
8	306.2 Lake, River & Other Intakes				-		-		
9	307.2 Wells & Springs	643			643		643		
10	308.2 Infiltration Galleries & Tunnels				-		-		
11	309.2 Supply Mains				-		-		
12	310.2 Power Generation Equipment				-		-		
13	311.2 Pumping Equipment	51	(7)		44		44		
14	339.2 Other Plant & Misc. Equipment				-		-		
15	WATER TREATMENT PLANT				-		-		
16	303.3 Land & Land Rights				-		-		
17	304.3 Structures & Improvements	11			11		11		
18	320.3 Water Treatment Equipment	1			1		1		
19	339.3 Other Plant & Misc. Equipment				-		-		
20	TRANSMISSION & DISTRIBUTION PLANT				-		-		
21	303.4 Land & Land Rights				-		-		
22	304.4 Structures & Improvements				-		-		
23	330.4 Distr. Reservoirs & Standpipes	69			69		69		
24	331.4 Transm. & Distribution Mains	1,697			1,697		1,697		
25	333.4 Services	539	15		554		554		
26	334.4 Meters & Meter Installations	1,260	134		1,394		1,394		
27	335.4 Hydrants	1			1		1		
28	339.4 Other Plant & Misc. Equipment				-		-		
29	GENERAL PLANT				-		-		
30	303.5 Land & Land Rights				-		-		
31	304.5 Structures & Improvements			182	182		182		
32	340.5 Office Furniture & Equipment			364	364		364		
33	341.5 Transportation Equipment			2,560	2,560		2,560		
34	342.5 Stores Equipment			3	3		3		
35	343.5 Tools, Shop & Garage Equipment		283	196	479		479		
36	344.5 Laboratory Equipment			1	1		1		
37	345.5 Power Operated Equipment				-		-		
38	346.5 Communication Equipment		142	33	175		175		
39	347.5 Miscellaneous Equipment				-		-		
40	348.5 Other Tangible Plant	(206)	(229)		(435)		(435)		
41	TOTAL	4,253	330	3,344	7,927	-	7,927	N/A	N/A
42	LESS: AMORTIZATION OF CIAC	(1,230) ✓	162		(1,068)		(1,068)		
43									
44	NET DEPRECIATION EXPENSE - WATER	\$ 3,023	\$ 492	\$ 3,344	\$ 6,859	\$ -	\$ 6,859	N/A	N/A

Water CIAC

PERIOD ENDING: 12/31/05

CRESCENT HEIGHTS - W
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
620	2711000	3,150.00		3,150.00	0.208%	6.56	39.36	39.36	-
620	2711010	350.00		350.00	0.208%	0.73	4.38	4.38	-
620	2711014	706.12		706.12	0.278%	1.96	11.76	11.76	-
620	2711021	658.45		658.45	0.261%	1.72	10.32	10.32	-
620	2711025	1,558.67		1,558.67	0.417%	6.49	38.94	38.94	-
620	2711031	5.79		5.79	0.261%	0.02	0.12	0.12	-
620	2711032	423.47		423.47	0.379%	1.61	9.66	9.66	-
620	2711042	182.74		182.74	0.225%	0.41	2.46	2.46	-
620	2711043	9,170.61		9,170.61	0.194%	17.81	106.86	106.86	-
620	2711045	2,541.27		2,541.27	0.208%	5.29	31.74	31.74	-
620	2711046	3,454.31			0.417%	14.39	86.34	86.34	-
620	2711047	36.38			0.417%	0.15	0.90	0.90	-
620	2711048	4.69			0.185%	0.01	0.06	0.06	-
		<u>22,242.50</u>			<u>0.257%</u>	<u>57.15</u>	<u>342.90</u>	<u>342.90</u>	<u>0.00</u>
					posite Rate				

sn lbe
1230
equals = 1230.12 ✓

Water CIAC

PERIOD ENDING: 12/31/05

		DAVIS SHORES - W WATER DEPRECIATION				CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00				
621	2711000	3,266.00		3,266.00	0.208%	6.80	40.80	40.80	-
621	2711014	2,481.87		2,481.87	0.278%	6.89	41.34	41.34	-
621	2711021	341.46		341.46	0.261%	0.89	5.34	5.34	-
621	2711025	3,462.45		3,462.45	0.417%	14.43	86.58	86.58	-
621	2711031	78.65		78.65	0.261%	0.21	1.26	1.26	-
621	2711032	406.29		406.29	0.379%	1.54	9.24	9.24	-
621	2711042	358.36		358.36	0.225%	0.81	4.86	4.86	-
621	2711043	4,521.23		4,521.23	0.194%	8.78	52.68	52.68	-
621	2711045	787.10		787.10	0.208%	1.64	9.84	9.84	-
621	2711046	800.61		800.61	0.417%	3.34	20.04	20.04	-
621	2711047	6.41		6.41	0.417%	0.03	0.18	0.18	-
		16,510.43	0.00	16,510.43	0.275%	45.36	272.16	272.16	0.00
Composite Rate									

Company: Utilities, Inc. of Florida - Pinellas County

Docket No.: 060253 - WS

Test Year Ended: 12/31/05

Historic [X] or Projected []

Schedule: B-13

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total Expense	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	445	(81)	6	370		370		
3	302.1 Franchises				0		-		
4	339.1 Other Plant & Misc. Equipment				0		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT				0		-		
6	303.2 Land & Land Rights				0		-		
7	304.2 Structures & Improvements	207			207		207		
8	305.2 Collect. & Impound. Reservoirs				0		-		
9	306.2 Lake, River & Other Intakes				0		-		
10	307.2 Wells & Springs	1,068			1,068		1,068		
11	308.2 Infiltration Galleries & Tunnels				0		-		
12	309.2 Supply Mains				0		-		
13	310.2 Power Generation Equipment				0		-		
14	311.2 Pumping Equipment	359			359		359		
15	339.2 Other Plant & Misc. Equipment				0		-		
16	WATER TREATMENT PLANT				0		-		
17	303.3 Land & Land Rights				0		-		
18	304.3 Structures & Improvements	32			32		32		
19	320.3 Water Treatment Equipment	596			596		596		
20	339.3 Other Plant & Misc. Equipment				0		-		
21	TRANSMISSION & DISTRIBUTION PLANT				0		-		
22	303.4 Land & Land Rights				0		-		
23	304.4 Structures & Improvements				0		-		
24	330.4 Distr. Reservoirs & Standpipes	1,062			1,062		1,062		
25	331.4 Transm. & Distribution Mains	3,951			3,951		3,951		
26	333.4 Services	2,583			2,583	64	2,647		
27	334.4 Meters & Meter Installations	1,014	153		1,167	109	1,276		
28	335.4 Hydrants	98			98		98		
29	339.4 Other Plant & Misc. Equipment				0		-		
30	GENERAL PLANT				0		-		
31	303.5 Land & Land Rights				0		-		
32	304.5 Structures & Improvements			244	244		244		
33	340.5 Office Furniture & Equipment		17	490	507		507		
34	341.5 Transportation Equipment			3,441	3,441		3,441		
35	342.5 Stores Equipment			4	4		4		
36	343.5 Tools, Shop & Garage Equipment	111	129	264	504		504		
37	344.5 Laboratory Equipment		2	1	3		3		
38	345.5 Power Operated Equipment				0		-		
39	346.5 Communication Equipment		45	44	89		89		
40	347.5 Miscellaneous Equipment				0		-		
41	348.5 Other Tangible Plant	(917)	1,544		627		627		
42	TOTAL	10,606	1,809	4,494	16,909	173	17,082	N/A	N/A
43	LESS: AMORTIZATION OF CIAC	(3,775)			(3,775)		(3,775)		
44									
45	NET DEPRECIATION EXPENSE - WATER	\$ 6,832	\$ 1,809	\$ 4,494	\$ 13,135	\$ 173	\$ 13,307	N/A	N/A

Water CIAC

PERIOD ENDING: 12/31/05

LAKE TARPON - W WATER DEPRECIATION									
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
637	2711000	907.01		907.01	0.208%	1.89	11.34	11.34	-
637	2711014	11,008.29		11,008.29	0.278%	30.55	183.30	183.30	-
637	2711021	1,867.42		1,867.42	0.261%	4.87	29.22	29.22	-
637	2711025	2,564.95		2,564.95	0.417%	10.69	64.14	64.14	-
637	2711031	306.53		306.53	0.261%	0.80	4.80	4.80	-
637	2711032	4,599.16		4,599.16	0.379%	17.44	104.64	104.64	-
637	2711042	12,344.43		12,344.43	0.225%	27.77	166.62	166.62	-
637	2711043	66,970.51		66,970.51	0.194%	130.03	780.18	780.18	-
637	2711045	32,440.25		32,440.25	0.208%	67.58	405.48	405.48	-
637	2711046	5,076.07		5,076.07	0.417%	21.15	126.90	126.90	-
637	2711047	167.05		167.05	0.417%	0.70	4.20	4.20	-
637	2711048	595.79		595.79	0.185%	1.10	6.60	6.60	-
637	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		138,847.46	0.00	138,847.46	0.227%	314.57	1,887.42	1,887.42	0.00
Composite Rate									

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 060253 - WS

Test Year Ended: 12/31/05

Historic [X] or Projected []

Schedule: B-13

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Test Year Expense County	Test Year Cost Center Allocation	Test Year UIF Allocation	Test Year Total	Adjustments	Adjusted Balance	Non-Used & Useful %	Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	1,014	(558)	42	498		498		
3	302.1 Franchises				-		-		
4	339.1 Other Plant & Misc. Equipment				-		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights				-		-		
7	304.2 Structures & Improvements	2,097			2,097		2,097		
8	305.2 Collect. & Impound. Reservoirs				-		-		
9	306.2 Lake, River & Other Intakes				-		-		
10	307.2 Wells & Springs	10,572			10,572		10,572		
11	308.2 Infiltration Galleries & Tunnels				-		-		
12	309.2 Supply Mains				-		-		
13	310.2 Power Generation Equipment				-	3,507	3,507		
14	311.2 Pumping Equipment	9,695			9,695		9,695		
15	339.2 Other Plant & Misc. Equipment				-		-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights				-		-		
18	304.3 Structures & Improvements	418			418		418		
19	320.3 Water Treatment Equipment	3,042			3,042	1,792	4,834		
20	339.3 Other Plant & Misc. Equipment				-		-		
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights				-		-		
23	304.4 Structures & Improvements				-		-		
24	330.4 Distr. Reservoirs & Standpipes	8,383			8,383		8,383		
25	331.4 Transm. & Distribution Mains	24,386			24,386	118	24,504		
26	333.4 Services	10,050			10,050	91	10,141		
27	334.4 Meters & Meter Installations	13,094	1,050		14,144	386	14,530		
28	335.4 Hydrants	1,241			1,241	341	1,582		
29	339.4 Other Plant & Misc. Equipment				-		-		
30	GENERAL PLANT								
31	303.5 Land & Land Rights				-		-		
32	304.5 Structures & Improvements			1,681	1,681		1,681		
33	340.5 Office Furniture & Equipment	17	115	3,362	3,494		3,494		
34	341.5 Transportation Equipment			23,656	23,656		23,656		
35	342.5 Stores Equipment			29	29		29		
36	343.5 Tools, Shop & Garage Equipment	1,765	887	1,813	4,465		4,465		
37	344.5 Laboratory Equipment		14	9	23		23		
38	345.5 Power Operated Equipment				-		-		
39	346.5 Communication Equipment		308	305	613		613		
40	347.5 Miscellaneous Equipment				-		-		
41	348.5 Other Tangible Plant		10,613		10,613		10,613		
42									
43	TOTAL	85,775	12,429	30,897	129,101	6,235	135,336		N/A
44	LESS: AMORTIZATION OF CIAC	(15,006) ✓			(15,006)		(15,006)		
45									
46	NET DEPRECIATION EXPENSE - WATER	\$ 70,769	\$ 12,429	\$ 30,897	\$ 114,095	\$ 6,235	\$ 120,330		N/A

Water CIAC

PERIOD ENDING: 12/31/05

		BUENA VISTA - W WATER DEPRECIATION				CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00				
615	2711000	110.01		110.01	0.208%	0.23	1.38	1.38	-
615	2711010	385.00		385.00	0.208%	0.80	4.80	4.80	-
615	2711014	10.21		10.21	0.278%	0.03	0.18	0.18	-
615	2711021	2.45		2.45	0.261%	0.01	0.06	0.06	-
615	2711025	13.71		13.71	0.417%	0.06	0.36	0.36	-
615	2711031	2.99		2.99	0.261%	0.01	0.06	0.06	-
615	2711032	4.26		4.26	0.379%	0.02	0.12	0.12	-
615	2711042	13.80		13.80	0.225%	0.03	0.18	0.18	-
615	2711043	119.53		119.53	0.194%	0.23	1.38	1.38	-
615	2711045	17.28		17.28	0.208%	0.04	0.24	0.24	-
615	2711046	28.19		28.19	0.417%	0.12	0.72	0.72	-
615	2711047	0.79		0.79	0.417%	0.00	0.00	0.00	-
615	2711048	1.78		1.78	0.185%	0.00	0.00	0.00	-
615	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		710.00	0.00	710.00	0.223%	1.58	9.48	9.48	0.00
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

		WIS-BAR - W&S WATER DEPRECIATION				CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00				
613	2711000	0.01		0.01	0.208%	0.00	0.00	0.00	-
613	2711010	1,120.00		1,120.00	0.208%	2.33	13.98	13.98	-
613	2711014	100.91		100.91	0.278%	0.28	1.68	1.68	-
613	2711031	89.70		89.70	0.261%	0.23	1.38	1.38	-
613	2711042	199.83		199.83	0.225%	0.45	2.70	2.70	-
613	2711043	9,428.08		9,428.08	0.194%	18.31	109.86	109.86	-
613	2711045	565.10		565.10	0.208%	1.18	7.08	7.08	-
613	2711046	1,563.76		1,563.76	0.417%	6.52	39.12	39.12	-
613	2711047	354.61		354.61	0.417%	1.48	8.88	8.88	-
613	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		13,422.00	0.00	13,422.00	0.229%	30.78	184.68	184.68	0.00

Composite Rate

Water CIAC

PERIOD ENDING: 12/31/05

SUMMERTREE (PPW) - W WATER DEPRECIATION									
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
626	2711000	-		0.00	0.208%	0.00	0.00	0.00	-
626	2711011	6,650.91		6,650.91	0.261%	17.35	104.10	104.10	-
626	2711014	101,193.88		101,193.88	0.278%	280.81	1,684.86	1,684.86	-
626	2711021	2,998.83		2,998.83	0.261%	7.82	46.92	46.92	-
626	2711025	39,166.09		39,166.09	0.417%	163.19	979.14	979.14	-
626	2711031	804.67		804.67	0.261%	2.10	12.60	12.60	-
626	2711032	9,646.07		9,646.07	0.379%	36.57	219.42	219.42	-
626	2711042	15,495.42		15,495.42	0.225%	34.86	209.16	209.16	-
626	2711043	149,716.86		149,716.86	0.194%	290.70	1,744.20	1,744.20	-
626	2711045	46,545.58		46,545.58	0.208%	96.97	581.82	581.82	-
626	2711046	32,810.79		32,810.79	0.417%	136.71	820.26	820.26	-
626	2711047	381.39		381.39	0.417%	1.59	9.54	9.54	-
626	2711048	21,027.51		21,027.51	0.185%	38.90	233.40	233.40	-
		426,438.00	0.00	426,438.00	0.260%	1,107.57	6,645.42	6,645.42	0.00
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

ORANGEWOOD - W WATER DEPRECIATION									
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
629	2711000	3,690.00		3,690.00	0.208%	7.69	46.14	46.14	-
629	2711010	3,835.00		3,835.00	0.208%	7.99	47.94	39.96	7.98
629	2711014	1,313.56		1,313.56	0.278%	3.65	21.90	21.90	-
629	2711021	1,866.25		1,866.25	0.261%	4.87	29.22	29.22	-
629	2711025	3,848.06		3,848.06	0.417%	16.03	96.18	96.18	-
629	2711031	85.85		85.85	0.261%	0.22	1.32	1.32	-
629	2711032	1,656.03		1,656.03	0.379%	6.28	37.68	37.68	-
629	2711042	5,002.66		5,002.66	0.225%	11.26	67.56	67.56	-
629	2711043	14,351.95		14,351.95	0.194%	27.87	167.22	167.22	-
629	2711045	4,750.39		4,750.39	0.208%	9.90	59.40	59.40	-
629	2711046	3,680.65		3,680.65	0.417%	15.34	92.04	92.04	-
629	2711047	24.45		24.45	0.417%	0.10	0.60	0.60	-
629	3406091	-		0.00	0.556%	0.00	0.00	0.00	-
629	3466094			0.00	0.521%	0.00	0.00	0.00	-
		44,104.85	0.00	44,104.85	0.252%	111.20	667.20	659.22	7.98
Composite Rate									

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - WS

Test Year Ended: 12/31/05

Historic [X] or Projected []

Schedule: B-13

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense County	(3) Test Year Cost Center Allocation	(4) Test Year UIF Allocation	(5) Test Year Total Expense	(6) Adjustments	(7) Adjusted Balance	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT								
2	301.1 Organization	\$ 1,247	(66)	\$ 37	\$ 1,218		\$ 1,218		
3	302.1 Franchises	4			4		4		
4	339.1 Other Plant & Misc. Equipment				0		-		
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights				0		-		
7	304.2 Structures & Improvements	4,193			4,193		4,193		
8	305.2 Collect. & Impound. Reservoirs				0		-		
9	306.2 Lake, River & Other Intakes				0		-		
10	307.2 Wells & Springs	5,793			5,793		5,793		
11	308.2 Infiltration Galleries & Tunnels				0		-		
12	309.2 Supply Mains				0		-		
13	310.2 Power Generation Equipment				0		-		
14	311.2 Pumping Equipment	23,389	(54)		23,335		23,335		
15	339.2 Other Plant & Misc. Equipment				0		-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights				0		-		
18	304.3 Structures & Improvements	1,493			1,493		1,493		
19	320.3 Water Treatment Equipment	6,318			6,318		6,318		
20	339.3 Other Plant & Misc. Equipment				0		-		
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights				0		-		
23	304.4 Structures & Improvements				0		-		
24	330.4 Distr. Reservoirs & Standpipes	11,455			11,455	135	11,590		
25	331.4 Transm. & Distribution Mains	30,405			30,405	4,999	35,404		
26	333.4 Services	6,637	122		6,759	464	7,223		
27	334.4 Meters & Meter Installations	12,203	1,114		13,317	45	13,362		
28	335.4 Hydrants	1,446			1,446		1,446		
29	339.4 Other Plant & Misc. Equipment				0		-		
30	GENERAL PLANT								
31	303.5 Land & Land Rights				0		-		
32	304.5 Structures & Improvements			1509	1,509		1,509		
33	340.5 Office Furniture & Equipment			3019	3,019		3,019		
34	341.5 Transportation Equipment			21242	21,242		21,242		
35	342.5 Stores Equipment			26	26		26		
36	343.5 Tools, Shop & Garage Equipment	636	2,346	1628	4,610		4,610		
37	344.5 Laboratory Equipment	216		8	224		224		
38	345.5 Power Operated Equipment				0		-		
39	346.5 Communication Equipment		1,176	274	1,450		1,450		
40	347.5 Miscellaneous Equipment				0		-		
41	348.5 Other Tangible Plant		(1,901)		(1,901)		(1,901)		
42									
43	TOTAL	105,435	2,737	27,743	135,915	5,643	141,558	N/A	N/A
44	LESS: AMORTIZATION OF CIAC	(23,526)			(23,526)		(23,526)		
45									
46	NET DEPRECIATION EXPENSE - WATER	\$ 81,909	\$ 2,737	\$ 27,743	\$ 112,389	\$ 5,643	\$ 118,032	N/A	N/A

Water CIAC

PERIOD ENDING: 12/31/05

UTILITIES, INC. OF FLORIDA PARENT - W&S
WATER CIAC AMORTIZATION

WEATHERSFLD/BEL-AIRE/OAKLD H/TRAILWDS-W&S

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	2005 JAN-JUL CURRENT 6 MONTH DEPR	2005 JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
602	2711000	7,240.01		7,240.01	0.208%	15.08	90.48	90.48	-
602	2711010	350.00		350.00	0.208%	0.73	4.38	4.38	-
602	2711011	37.72	-	37.72	0.261%	0.10	0.60	0.60	-
602	2711014	13,526.55	-	13,526.55	0.278%	37.54	225.24	225.24	-
602	2711021	9,901.09	-	9,901.09	0.261%	25.83	154.98	154.98	-
602	2711025	39,896.69	-	39,896.69	0.417%	166.24	997.44	997.44	-
602	2711031	2,221.57	-	2,221.57	0.261%	5.79	34.74	34.74	-
602	2711032	11,242.30	-	11,242.30	0.379%	42.63	255.78	255.78	-
602	2711042	12,394.69	-	12,394.69	0.225%	27.89	167.34	167.34	-
602	2711043	177,891.67	-	177,891.67	0.194%	345.41	2,072.46	2,072.46	-
602	2711045	38,946.60	-	38,946.60	0.208%	81.14	486.84	486.84	-
602	2711046	48,334.73	-	48,334.73	0.417%	201.39	1,208.34	1,208.34	-
602	2711047	517.02	-	517.02	0.417%	2.15	12.90	12.90	-
602	2711048	16,955.68	-	16,955.68	0.185%	31.37	188.22	188.22	-
		379,456.32	0.00	379,456.32	0.259%	983.29	5,899.74	5,899.74	0.00

Composite Rate

Water CIAC

PERIOD ENDING: 12/31/05

OAKLAND SHORES - W WATER DEPRECIATION									
SUB	ACCT	A	B	C	DEPR RATE THROUGH MO#	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
		TOTAL PLANT	LESS LAND	NET DEPR PLANT A-B					
					1.00				
604	2711000	350.01		350.01	0.208%	0.73	4.38	4.38	-
604	2711014	1,559.65		1,559.65	0.278%	4.33	25.98	25.98	-
604	2711021	2,085.54		2,085.54	0.261%	5.44	32.64	32.64	-
604	2711025	7,208.82		7,208.82	0.417%	30.04	180.24	180.24	-
604	2711031	109.85		109.85	0.261%	0.29	1.74	1.74	-
604	2711032	3,620.23		3,620.23	0.379%	13.73	82.38	82.38	-
604	2711042	9,717.86		9,717.86	0.225%	21.87	131.22	131.22	-
604	2711043	20,580.85		20,580.85	0.194%	39.96	239.76	239.76	-
604	2711045	3,563.41		3,563.41	0.208%	7.42	44.52	44.52	-
604	2711046	2,423.73		2,423.73	0.417%	10.10	60.60	60.60	-
604	2711047	44.47		44.47	0.417%	0.19	1.14	1.14	-
604	2711048	969.51		969.51	0.185%	1.79	10.74	10.74	-
604	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		52,233.93	0.00	52,233.93	0.260%	135.89	815.34	815.34	0.00
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

LITTLE WEKIVA - W
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
606	2711000	-		0.00	0.208%	0.00	0.00	0.00	-
606	2711014	257.96		257.96	0.278%	0.72	4.32	4.32	-
606	2711021	1,266.14		1,266.14	0.261%	3.30	19.80	19.80	-
606	2711025	2,563.33		2,563.33	0.417%	10.68	64.08	64.08	-
606	2711031	94.67		94.67	0.261%	0.25	1.50	1.50	-
606	2711032	801.11		801.11	0.379%	3.04	18.24	18.24	-
606	2711042	1,180.79		1,180.79	0.225%	2.66	15.96	15.96	-
606	2711043	3,341.65		3,341.65	0.194%	6.49	38.94	38.94	-
606	2711045	1,050.70		1,050.70	0.208%	2.19	13.14	13.14	-
606	2711046	803.59		803.59	0.417%	3.35	20.10	20.10	-
606	2711047	402.80		402.80	0.417%	1.68	10.08	10.08	-
		11,762.74	0.00	11,762.74	0.292%	34.36	206.16	206.16	0.00

Composite Rate

Water CIAC

PERIOD ENDING: 12/31/05

PARK RIDGE - W (CITY SEWER)
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
608	2711000	850.00		850.00	0.208%	1.77	10.62	10.62	-
608	2711010	350.00		350.00	0.208%	0.73	4.38		4.38
608	2711014	1,869.64		1,869.64	0.278%	5.19	31.14	31.14	-
608	2711021	3,341.85		3,341.85	0.261%	8.72	52.32	52.32	-
608	2711025	7,709.40		7,709.40	0.417%	32.12	192.72	192.72	-
608	2711031	586.25		586.25	0.261%	1.53	9.18	9.18	-
608	2711032	3,818.55		3,818.55	0.379%	14.48	86.88	86.88	-
608	2711042	2,443.14		2,443.14	0.225%	5.50	33.00	33.00	-
608	2711043	11,342.72		11,342.72	0.194%	22.02	132.12	132.12	-
608	2711045	2,568.85		2,568.85	0.208%	5.35	32.10	32.10	-
608	2711046	1,257.64		1,257.64	0.417%	5.24	31.44	31.44	-
608	2711047	130.21		130.21	0.417%	0.54	3.24	3.24	-
		36,268.25	0.00	36,268.25	0.285%	103.19	619.14	614.76	4.38

Composite Rate

Water CIAC

PERIOD ENDING: 12/31/05

PHILLIPS SECTION - W
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
610	2711000	2,070.01		2,070.01	0.208%	4.31	25.86	25.86	-
610	2711010	1,000.00		1,000.00	0.208%	2.08	12.48	6.24	6.24
610	2711014	1,012.63		1,012.63	0.278%	2.81	16.86	16.86	-
610	2711021	1,340.95		1,340.95	0.261%	3.50	21.00	21.00	-
610	2711025	1,996.50		1,996.50	0.417%	8.32	49.92	49.92	-
610	2711031	121.68		121.68	0.261%	0.32	1.92	1.92	-
610	2711032	1,541.45		1,541.45	0.379%	5.84	35.04	35.04	-
610	2711042	1,073.92		1,073.92	0.225%	2.42	14.52	14.52	-
610	2711043	12,511.30		12,511.30	0.194%	24.29	145.74	145.74	-
610	2711045	1,659.40		1,659.40	0.208%	3.46	20.76	20.76	-
610	2711046	466.53		466.53	0.417%	1.94	11.64	11.64	-
610	2711047	8.32		8.32	0.417%	0.03	0.18	0.18	-
		24,802.69	0.00	24,802.69	0.239%	59.32	355.92	349.68	6.24

Composite Rate

Water CIAC

PERIOD ENDING: 12/31/05

CRYSTAL LAKE - W WATER DEPRECIATION									
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
612	2711000	15,669.99		15,669.99	0.208%	32.65	195.90	195.90	-
612	2711010	7,350.00		7,350.00	0.208%	15.31	91.86	83.10	8.76
612	2711014	461.81		461.81	0.278%	1.28	7.68	7.68	-
612	2711021	204.56		204.56	0.261%	0.53	3.18	3.18	-
612	2711025	2,431.06		2,431.06	0.417%	10.13	60.78	60.78	-
612	2711031	181.78		181.78	0.261%	0.47	2.82	2.82	-
612	2711032	399.19		399.19	0.379%	1.51	9.06	9.06	-
612	2711042	641.69		641.69	0.225%	1.44	8.64	8.64	-
612	2711043	12,123.79		12,123.79	0.194%	23.54	141.24	141.24	-
612	2711045	1,416.95		1,416.95	0.208%	2.95	17.70	17.70	-
612	2711046	511.91		511.91	0.417%	2.13	12.78	12.78	-
612	2711047	62.78		62.78	0.417%	0.26	1.56	1.56	-
		41,455.51	0.00	41,455.51	0.222%	92.20	553.20	544.44	8.76
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

RAVENNA PARK/LINCOLN HEIGHTS - W&S
WATER DEPRECIATION

SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00	CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
614	2711000	1,050.00		1,050.00	0.208%	2.19	13.14	17.52	(4.38)
614	2711010	700.00		700.00	0.208%	1.46	8.76		8.76
614	2711014	1,928.44		1,928.44	0.278%	5.35	32.10	32.10	-
614	2711021	5,329.13		5,329.13	0.261%	13.90	83.40	83.40	-
614	2711025	12,898.18		12,898.18	0.417%	53.74	322.44	322.44	-
614	2711031	7,168.01		7,168.01	0.261%	18.70	112.20	112.20	-
614	2711032	4,193.64		4,193.64	0.379%	15.90	95.40	95.40	-
614	2711042	10,528.44		10,528.44	0.225%	23.69	142.14	142.14	-
614	2711043	19,931.84		19,931.84	0.194%	38.70	232.20	232.20	-
614	2711045	6,006.43		6,006.43	0.208%	12.51	75.06	75.06	-
614	2711046	4,794.41		4,794.41	0.417%	19.98	119.88	119.88	-
614	2711047	255.44		255.44	0.417%	1.06	6.36	6.36	-
614	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
614	3446095	-		0.00	0.556%	0.00	0.00	0.00	-
		74,783.96	0.00	74,783.96	0.277%	207.18	1,243.08	1,238.70	4.38
Composite Rate									

Water CIAC

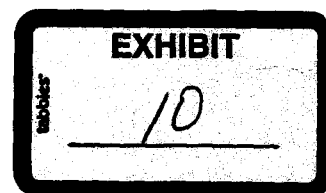
PERIOD ENDING: 12/31/05

		BEAR LAKE MANOR - W WATER DEPRECIATION				CURRENT 1 MONTH DEPR	JAN-JUL CURRENT 6 MONTH DEPR	JUL - DEC CURRENT 6 MONTH DEPR	DIFFERENCE:
SUB	ACCT	A TOTAL PLANT	B LESS LAND	C NET DEPR PLANT A-B	DEPR RATE THROUGH MO# 1.00				
616	2711000	2,061.00		2,061.00	0.208%	4.29	25.74	30.12	(4.38)
616	2711010	350.00		350.00	0.208%	0.73	4.38		4.38
616	2711014	747.25		747.25	0.278%	2.07	12.42	12.42	-
616	2711021	1,498.56		1,498.56	0.261%	3.91	23.46	23.46	-
616	2711025	8,321.32		8,321.32	0.417%	34.67	208.02	208.02	-
616	2711031	57.90		57.90	0.261%	0.15	0.90	0.90	-
616	2711032	426.11		426.11	0.379%	1.62	9.72	9.72	-
616	2711042	6,042.37		6,042.37	0.225%	13.60	81.60	81.60	-
616	2711043	8,489.91		8,489.91	0.194%	16.48	98.88	98.88	-
616	2711045	2,740.97		2,740.97	0.208%	5.71	34.26	34.26	-
616	2711046	1,895.85		1,895.85	0.417%	7.90	47.40	47.40	-
616	2711047	55.59		55.59	0.417%	0.23	1.38	1.38	-
616	3466094	-		0.00	0.521%	0.00	0.00	0.00	-
		32,686.83	0.00	32,686.83	0.280%	91.36	548.16	548.16	0.00
Composite Rate									

Water CIAC

PERIOD ENDING: 12/31/05

		JANSEN/BEAR LAKE ESTATES - W			WATER DEPRECIATION				DIFFERENCE:
SUB	ACCT	A	B	C	DEPR RATE THROUGH MO# <u>1.00</u>	CURRENT 1 MONTH DEPR	JAN-JUL	JUL - DEC	
		TOTAL	LESS	NET DEPR			CURRENT	CURRENT	
		PLANT	LAND	PLANT A-B			6 MONTH DEPR	6 MONTH DEPR	
618	2711000	18,769.99		18,769.99	0.208%	39.10	234.60	234.60	-
618	2711010	2,100.00		2,100.00	0.208%	4.38	26.28	21.90	4.38
618	2711014	17,567.40		17,567.40	0.278%	48.75	292.50	292.50	-
618	2711021	1,067.55		1,067.55	0.261%	2.78	16.68	16.68	-
618	2711025	19,002.31		19,002.31	0.417%	79.18	475.08	475.08	-
618	2711031	516.19		516.19	0.261%	1.35	8.10	8.10	-
618	2711032	1,750.67		1,750.67	0.379%	6.64	39.84	39.84	-
618	2711042	4,362.06		4,362.06	0.225%	9.81	58.86	58.86	-
618	2711043	22,981.35		22,981.35	0.194%	44.62	267.72	267.72	-
618	2711045	6,186.97		6,186.97	0.208%	12.89	77.34	77.34	-
618	2711046	865.22		865.22	0.417%	3.61	21.66	21.66	-
618	2711047	146.47		146.47	0.417%	0.61	3.66	3.66	-
618	2711048	595.22		595.22	0.185%	1.10	6.60	6.60	-
		95,911.40	0.00	95,911.40	0.266%	254.82	1,528.92	1,524.54	4.38
Composite Rate									



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Docket No.: 060253-WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-5

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) UIF Allocation	(16) Total	(17) Adj.	(18) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,647	\$ 19,647	\$ 5,309	\$ 24,956
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	5,395	5,395	488	5,883
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-
5	615 Purchased Power	802	871	870	817	1,082	814	843	906	81	1,285	904	2,031	11,304	-	11,304	918	12,222
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
7	618 Chemicals	-	48	189	67	793	346	334	369	219	214	437	333	3,347	-	3,347	92	3,439
8	620 Materials & Supplies	-	363	-	245	-	-	-	251	511	-	330	131	1,831	3,161	4,992	137	5,129
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	41	41	1	42
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	567	567	16	583
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	602	602	16	618
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
13	635 Contractual Services - Testing	60	-	380	614	185	175	213	213	120	136	191	-	2,287	32	2,319	64	2,382
14	636 Contractual Services - Other	331	331	332	332	332	332	332	332	332	-	332	333	3,648	797	4,445	122	4,567
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	6,017	6,017	165	6,182
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	2,938	2,938	81	3,019
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	6,567	6,567	177	6,744
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-
25	670 Bad Debt Expense	(1,417)	(46)	457	33	(94)	1	191	-	19	(5)	-	60	(801)	22	(779)	(21)	(801)
26	675 Miscellaneous Expenses	379	(124)	1,303	766	365	849	988	853	933	1,426	960	1,002	9,700	11,835	21,535	590	22,125
27																		
28	TOTAL	\$ 155	\$ 1,441	\$ 3,531	\$ 2,873	\$ 2,662	\$ 2,517	\$ 2,901	\$ 2,923	\$ 2,214	\$ 3,055	\$ 3,154	\$ 3,890	\$ 31,316	\$ 57,621	\$ 88,937	\$ 8,153	\$ 97,090

MARION COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	UIF Allocation	WATER
				UIF Allocation and Direct
675 Miscellaneous Expenses	6755070 Water Permits	500.00		500.00
	6755090 Water - Other Maint Expense	2,744.57		2,744.57
	6759001 Publ Subscriptions & Tapes	-	3.00	3.00
	6759002 Answering Serv	-	69.00	69.00
	6759004 Printing & Blueprints	-	64.00	64.00
	6759006 UPS & Air Freight	-	145.00	145.00
	6759007 Printing Customer Service	63.00	136.00	199.00
	6759008 Xerox	-	30.00	30.00
	6759010 Reim of Off Emp Exp	-	8.00	8.00
	6759014 Memberships Office Employees	-	2.00	2.00
	6759016 Microfilming	-	47.00	47.00
	6759018 Operators Other Office Expense	541.36	24.00	565.36
	6759019 Operators Publ / Subscriptions	-	4.00	4.00
	6759080 Maint - Deferred Charges	-	812.00	812.00
	6759081 Hurricane / Storms Cost	-	509.00	509.00
	6759090 Other Office Expense	-	164.00	164.00
	6759110 Office Telephone	-	109.00	109.00
	6759120 Office Electric	-	756.00	756.00
	6759125 Office Water	-	11.00	11.00
	6759130 Office Gas	-	18.00	18.00
	6759135 Operations Telephones	477.80	493.00	970.80
	6759136 Operations Telephones Long Distance	-	1.00	1.00
	6759140 Alarm Sys Phone Expense	230.85		230.85
	6759160 Office Fax Machine Phone Line	-		-
	6759210 Office Cleaning Service	-	136.00	136.00
	6759220 Landscaping Mowing & Snowplowng	-	63.00	63.00
	6759230 Garbage Removal	-	67.00	67.00
	6759260 Repair Off Mach & Heating	-	60.00	60.00
	6759290 Other Office Maint	-	173.00	173.00
	6759330 Memberships - Company	-	1.00	1.00
	6759402 Part-time Operators	-		-
	6759405 Communication Expenses	-	6,904.00	6,904.00
	6759410 Operators Education Expenses	65.00		65.00
	6759412 Uniforms	-	248.00	248.00
	6759415 Mowing /Snowplowing	-		-
	6759416 Operators Memberships	100.00	78.00	178.00
	6759430 Sales/Use Tax Expense	-	1.00	1.00
	6759490 Garbage Removal W/tr/Swr	-		-
	6759506 Water - Maint Repairs	695.00		695.00
	6759507 Water - Main Breaks	3,931.53		3,931.53
	6759509 Water - Elec Equipt Repair	350.50		350.50
	7048050 Employees Ed Expenses	-		-
	7048055 Office Education / Train Exp	-	99.00	99.00
	7754006 Sewer - Maintenance Repairs	-		-
	7754007 Sewer Main Breaks	-		-
	7754009 Sewer Electric Equipment Repair	-		-
	7755070 Sewer Permits	-		-
	7758370 Meals & Related Exp	-	46.00	46.00
	7758380 Bank Serv Charge	-	447.00	447.00
	7758381 Loc Charges	-	3.00	3.00
	7758390 Other Misc General	-	104.00	104.00
	7758490 Sewer Other Maint Expense	-		-
	TOTAL	9,699.61	11,835.00	21,534.61

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Marion County

Docket No.: 060253-WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-6

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) UIF Allocation	(16) Total	(17) Adj.	(18) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,493	\$ 2,493	\$ 674	\$ 3,167
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	0
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	685	685	62	747
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
5	711 Sludge Removal Expense	575	660	660	660	660	660	660	660	1,321	660	1,321	1,321	9,819	-	9,819	269	10,088
6	715 Purchased Power	431	445	378	395	341	388	392	460	359	412	409	1,060	5,469	-	5,469	426	5,895
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
9	720 Materials & Supplies	-	217	-	244	471	546	-	184	-	-	-	-	1,663	401	2,064	57	2,120
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	5	5	0	5
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	72	72	2	74
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	76	76	2	78
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
14	735 Contractual Services - Testing	80	-	240	80	120	-	-	-	87	-	-	87	694	4	698	19	717
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	101	101	3	104
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	763	763	21	784
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	373	373	10	383
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	833	833	23	856
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	0	-	0
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	3	3	0	3
27	775 Miscellaneous Expenses	151	73	-	520	402	256	156	192	170	42	-	-	1,962	1,502	3,464	95	3,559
28																		
29	TOTAL	\$ 1,237	\$ 1,396	\$ 1,278	\$ 1,899	\$ 1,994	\$ 1,850	\$ 1,208	\$ 1,496	\$ 1,936	\$ 1,114	\$ 1,730	\$ 2,468	\$ 19,607	\$ 7,311	\$ 26,918	\$ 1,662	\$ 28,580

MARION COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	UIF Allocation	SEWER
				UIF Allocation and Direct
775 Miscellaneous Expenses	6755090 Water - Other Maint Expense	-	-	-
	6759001 Publ Subscriptions & Tapes	-	-	-
	6759002 Answering Serv	-	9.00	9.00
	6759004 Printing & Blueprints	-	8.00	8.00
	6759006 UPS & Air Freight	-	18.00	18.00
	6759007 Printing Customer Service	-	17.00	17.00
	6759008 Xerox	-	4.00	4.00
	6759010 Reim of Off Emp Exp	-	1.00	1.00
	6759014 Memberships Office Employees	-	-	-
	6759016 Microfilming	-	6.00	6.00
	6759018 Operators Other Office Expense	-	3.00	3.00
	6759019 Operators Publ / Subscriptions	-	1.00	1.00
	6759080 Maint - Deferred Charges	-	103.00	103.00
	6759081 Hurricane / Storms Cost	-	65.00	65.00
	6759090 Other Office Expense	-	21.00	21.00
	6759110 Office Telephone	-	14.00	14.00
	6759120 Office Electric	-	96.00	96.00
	6759125 Office Water	-	1.00	1.00
	6759130 Office Gas	-	2.00	2.00
	6759135 Operations Telephones	-	63.00	63.00
	6759136 Operations Telephones Long Distance	-	-	-
	6759140 Alarm Sys Phone Expense	-	-	-
	6759160 Office Fax Machine Phone Line	-	-	-
	6759210 Office Cleaning Service	-	17.00	17.00
	6759220 Landscaping Mowing & Snowplowng	-	8.00	8.00
	6759230 Garbage Removal	-	8.00	8.00
	6759260 Repair Off Mach & Heating	-	8.00	8.00
	6759290 Other Office Maint	-	22.00	22.00
	6759330 Memberships - Company	-	-	-
	6759402 Part-time Operators	-	-	-
	6759405 Communication Expenses	-	876.00	876.00
	6759410 Operators Education Expenses	-	-	-
	6759412 Uniforms	-	32.00	32.00
	6759416 Operators Memberships	-	10.00	10.00
	6759430 Sales/Use Tax Expense	-	-	-
	6759490 Garbage Removal Wtr/Swr	-	-	-
	6759506 Water - Maint Repairs	-	-	-
	6759507 Water - Main Breaks	-	-	-
	7048050 Employees Ed Expenses	-	-	-
	7048055 Office Education / Train Exp	-	13.00	13.00
	7754006 Sewer - Maintenance Repairs	760.00	-	760.00
	7754007 Sewer Main Breaks	-	-	-
	7754009 Sewer Electric Equipment Repair	-	-	-
	7755070 Sewer Permits	150.00	-	150.00
	7758370 Meals & Related Exp	-	6.00	6.00
	7758380 Bank Serv Charge	-	57.00	57.00
	7758381 Loc Charges	-	-	-
	7758390 Other Misc General	-	13.00	13.00
	7758490 Sewer Other Maint Expense	1,051.72	-	1,051.72
	TOTAL	1,961.72	1,502.00	3,463.72
		-	-	-

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 000253 - WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-5

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,600	\$ -	14,734
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,185	3,185	288	3,473
4	610 Purchased Water	3,506	3,171	2,934	3,363	4,238	3,327	3,340	3,383	3,860	3,408	2,297	2,783	39,612	-	-	39,612	-	39,612
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 Materials & Supplies	-	-	-	-	-	31	-	-	-	-	-	-	31	786	1,868	2,685	74	2,758
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	24	1	25
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335	335	9	344
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	355	355	10	365
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	-	-	46	-	-	-	-	-	257	-	40	343	20	19	382	10	392
14	636 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470	470	13	483
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,553	3,553	97	3,650
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,734	1,734	48	1,782
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,877	3,877	104	3,981
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	311	117	235	20	597	347	67	112	385	317	-	501	3,009	-	13	3,022	83	3,105
26	675 Miscellaneous Expenses	-	-	900	-	57	-	-	-	-	-	-	-	957	907	6,989	8,853	243	9,096
27																			
28	TOTAL	\$ 3,817	\$ 3,288	\$ 4,069	\$ 3,428	\$ 4,893	\$ 3,706	\$ 3,407	\$ 3,495	\$ 4,245	\$ 3,982	\$ 2,297	\$ 3,325	\$ 43,952	\$ 1,713	\$ 34,022	\$ 79,687	\$ 4,113	\$ 83,800

ORANGE COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

Orange Allocation

MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	Cost Center Allocation	UIF Allocation	WATER UIF and Cost Center Allocation and Direct
675 Miscellaneous Expenses	6755090 Water - Other Maint Expense	-	247		247.00
	6759001 Publ Subscriptions & Tapes	-	(4)	2.00	(2.00)
	6759002 Answering Serv	-		41.00	41.00
	6759004 Printing & Blueprints	-		38.00	38.00
	6759006 UPS & Air Freight	-		85.00	85.00
	6759007 Printing Customer Service	57.33		80.00	137.33
	6759008 Xerox	-		18.00	18.00
	6759010 Reim of Off Emp Exp	-		5.00	5.00
	6759014 Memberships Office Employees	-		1.00	1.00
	6759016 Microfilming	-		28.00	28.00
	6759018 Operators Other Office Expense	-	399	14.00	413.00
	6759019 Operators Publ / Subscriptions	-	55	2.00	57.00
	6759080 Maint - Deferred Charges	-		480.00	480.00
	6759081 Hurricane / Storms Cost	-		301.00	301.00
	6759090 Other Office Expense	-		97.00	97.00
	6759110 Office Telephone	-		64.00	64.00
	6759120 Office Electric	-		447.00	447.00
	6759125 Office Water	-		6.00	6.00
	6759130 Office Gas	-		10.00	10.00
	6759135 Operations Telephones	-		291.00	291.00
	6759136 Operations Telephones Long Distance	-		1.00	1.00
	6759140 Alarm Sys Phone Expense	-			-
	6759160 Office Fax Machine Phone Line	-			-
	6759210 Office Cleaning Service	-		80.00	80.00
	6759220 Landscaping Mowing & Snowplowing	-		37.00	37.00
	6759230 Garbage Removal	-		39.00	39.00
	6759260 Repair Off Mach & Heating	-		36.00	36.00
	6759290 Other Office Maint	-		102.00	102.00
	6759330 Memberships - Company	-		-	-
	6759402 Part-time Operators	-			-
	6759405 Communication Expenses	-	70	4,077.00	4,147.00
	6759410 Operators Education Expenses	-	85		85.00
	6759412 Uniforms	-	17	147.00	164.00
	6759415 Mowing /Snowplowing	-			-
	6759416 Operators Memberships	-	38	46.00	84.00
	6759430 Sales/Use Tax Expense	-		1.00	1.00
	6759490 Garbage Removal Wtr/Swr	-			-
	6759506 Water - Maint Repairs	900.00			900.00
	6759507 Water - Main Breaks	-			-
	6759509 Water - Elec Equipt Repair	-			-
	7048050 Employees Ed Expenses	-		-	-
	7048055 Office Education / Train Exp	-		58.00	58.00
	7754006 Sewer - Maintenance Repairs	-			-
	7754007 Sewer Main Breaks	-			-
	7754009 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7758370 Meals & Related Exp	-		27.00	27.00
	7758380 Bank Serv Charge	-		264.00	264.00
	7758381 Loc Fee	-		2.00	2.00
	7758390 Other Misc General	-		62.00	62.00
	7758490 Sewer Other Maint Expense	-			-
	TOTAL	957.33	907.00	6,989.00	8,853.33

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-5

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual	
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,172	\$ 107,172	\$ 28,958	\$ 136,130
2	603 Salaries & Wages - Officers, Etc.													0			0		0	
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	29,425	29,425	2,663	32,088	
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0		0	
5	615 Purchased Power	984	2,014	2,188	1,477	1,316	1,683	1,541	1,402	2,216	1,598	1,164	2,304	19,886	-	-	19,886	2,651	22,537	
6	616 Fuel for Power Purchased													0			0		0	
7	618 Chemicals	139	208	564	72	882	260	442	635	639	518	597	472	5,429	-	-	5,429	3,149	8,578	
8	620 Materials & Supplies	294	1,179	258	680	377	769	152	443	363	97	708	531	5,850	2,835	17,250	25,935	711	26,646	
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	226	226	6	232	
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	3,094	3,094	85	3,179	
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	3,283	3,283	90	3,373	
12	634 Contractual Services - Mgmt. Fees													0			0		0	
13	635 Contractual Services - Testing	369	1,174	214	240	881	251	155	1,145	153	-	2,373	437	7,390	-	174	7,564	207	7,772	
14	636 Contractual Services - Other	1,974	2,015	1,982	2,552	2,021	2,001	2,038	2,038	2,045	893	2,055	4,113	25,724	-	4,340	30,064	824	30,888	
15	641 Rental of Building/Real Prop.													0			0		0	
16	642 Rental of Equipment													0			0		0	
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	32,829	32,829	900	33,729	
18	656 Insurance - Vehicle													0			0		0	
19	657 Insurance - General Liability													0			0		0	
20	658 Insurance - Workmen's Comp.													0			0		0	
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	16,024	16,024	439	16,463	
22	680 Advertising Expense													0			0		0	
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	35,822	35,822	963	36,785	
24	667 Reg. Comm. Exp. - Other													0			0		0	
25	670 Bad Debt Expense	419	1,252	671	1,065	280	534	921	165	587	816	358	1,279	8,346	-	122	8,468	232	8,700	
26	675 Miscellaneous Expenses	1,057	1,491	997	2,550	2,151	2,183	3,504	3,146	2,471	2,854	5,055	4,942	32,402	9,211	64,568	106,181	21,109	127,290	
27																				
28	TOTAL	\$ 5,236	\$ 9,333	\$ 6,873	\$ 8,636	\$ 7,907	\$ 7,680	\$ 8,752	\$ 8,973	\$ 8,475	\$ 6,775	\$ 12,310	\$ 14,078	\$ 105,029	\$ 12,046	\$ 314,329	\$ 431,404	\$ 62,986	\$ 494,390	

PASCO COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

PASCO Allocations

MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	Cost Center Allocation	UIF Allocation	WATER UIF and Cost Center Allocation and Direct
675 Miscellaneous Expenses	6755070 Water Permits				
	6755060 Water - Other Maint Expense	2,492.63	237.00		2,729.63
	6759001 Publ Subscriptions & Tapes	-		15.00	15.00
	6759002 Answering Serv	-		378.00	378.00
	6759004 Printing & Blueprints	-		349.00	349.00
	6759006 UPS & Air Freight	-		789.00	789.00
	6759007 Printing Customer Service	410.97		743.00	1,153.97
	6759008 Xerox	-		152.00	152.00
	6759010 Reim of Off Emp Exp	-		43.00	43.00
	6759014 Memberships Office Employees	-		10.00	10.00
	6759018 Microfilming	-		259.00	259.00
	6759018 Operators Other Office Expense	2,297.39	3,222.00	129.00	5,648.39
	6759019 Operators Publ / Subscriptions	163.50	59.00	22.00	244.50
	6759060 Maint - Deferred Charges	-		4,431.00	4,431.00
	6759081 Hurricane / Storms Cost	2,289.72	120.00	2,779.00	5,188.72
	6759080 Other Office Expense	-		895.00	895.00
	6759110 Office Telephone	-		594.00	594.00
	6759120 Office Electric	-		4,126.00	4,126.00
	6759125 Office Water	-		60.00	60.00
	6759130 Office Gas	-		96.00	96.00
	6759135 Operations Telephones	1,621.21		2,590.00	4,311.21
	6759135 Operations Telephones Long Distance	-		7.00	7.00
	6759140 Alarm Sys Phone Expense	982.26			982.26
	6759160 Office Fax Machine Phone Line	-			-
	6759210 Office Cleaning Service	-		742.00	742.00
	6759220 Landscaping Mowing & Snowplowing	-		343.00	343.00
	6759230 Garbage Removal	-		363.00	363.00
	6759280 Repair Off Mach & Heating	-		330.00	330.00
	6759290 Other Office Maint	-		945.00	945.00
	6759330 Memberships - Company	-		3.00	3.00
	6759402 Part-time Operators	-			-
	6759405 Communication Expenses	-		37,663.00	37,663.00
	6759410 Operators Education Expenses	325.00	1,006.00		1,331.00
	6759412 Uniforms	476.82	2,038.00	1,354.00	3,868.82
	6759415 Mowing / Snowplowing	5,633.34	142.00		5,775.34
	6759416 Operators Memberships	421.25	976.00	424.00	1,821.25
	6759430 Sales/Use Tax Expense	-		5.00	5.00
	6759480 Garbage Removal Wtr/Swr	-			-
	6759506 Water - Maint Repairs	8,022.11			8,022.11
	6759507 Water - Main Breaks	5,213.26			5,213.26
	6759509 Water - Elec Equip Repair	2,052.35			2,052.35
	7048060 Employee Ed Expenses	-		2.00	2.00
	7048065 Office Education / Train Exp	-		539.00	539.00
	7754006 Sewer - Maintenance Repairs	-			-
	7754007 Sewer Main Breaks	-			-
	7754009 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7756070 Mails & Related Exp	-	1,411.00	252.00	1,663.00
	7758090 Bank Serv Charge	-		2,437.00	2,437.00
	7758081 Loc Fee	-		19.00	19.00
	7758090 Other Misc General	-		570.00	570.00
	7758480 Sewer Other Maint Expense	-			-
	TOTAL	32,401.61	9,211.00	64,568.00	106,180.61

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pasco County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

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 title and numbers.

Schedule: B-6

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,832	\$ 40,832	\$ 11,033	\$ 51,865
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	11,212	11,212	1,015	12,227
4	710 Purchased Sewage Treatment	13,776	6,100	18,934	16,412	11,657	(9,600)	23,390	11,303	15,899	9,229	11,817	29,562	158,478	-	-	158,478	2,501	160,979
5	711 Sludge Removal Expense	-	396	-	-	-	-	700	-	-	-	600	6,900	8,596	-	-	8,596	236	8,832
6	715 Purchased Power	65	595	353	399	241	319	399	340	317	354	256	227	3,866	-	-	3,866	395	4,261
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
9	720 Materials & Supplies	-	1,068	-	-	-	-	-	-	-	-	191	41	1,299	1,081	6,572	8,952	245	9,198
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	86	86	2	88
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,179	1,179	32	1,211
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,251	1,251	34	1,285
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	0	-	66	66	2	68
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,655	1,655	45	1,700
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	12,507	12,507	343	12,850
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
21	758 Insurance - Workmen's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	6,105	6,105	167	6,272
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	13,648	13,648	368	14,016
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	46	46	1	47
27	775 Miscellaneous Expenses	260	494	2,631	500	1,650	60	-	547	300	60	272	2,203	8,977	3,419	24,601	36,997	1,014	38,011
28																			
29	TOTAL	\$ 14,102	\$ 8,653	\$ 21,918	\$ 17,311	\$ 13,547	\$ (9,221)	\$ 24,489	\$ 12,190	\$ 16,515	\$ 9,643	\$ 13,136	\$ 38,933	\$ 181,217	\$ 4,500	\$ 119,760	\$ 305,477	\$ 17,433	\$ 322,910

PASCO COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

					SEWER
MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	Cost Center Allocation	UIF Allocation	UIF and Cost Center Allocation and Direct
775 Miscellaneous Expense	8755070 Water Permits	-			-
	8755090 Water - Other Maint Expense	-	N/A		-
	8759001 Publ Subscriptions & Tapes	-		6.00	6.00
	8759002 Answering Serv	-		144.00	144.00
	8759004 Printing & Blueprints	-		133.00	133.00
	8759006 UPS & Air Freight	-		300.00	300.00
	8759007 Printing Customer Service	-		283.00	283.00
	8759008 Xerox	-		62.00	62.00
	8759010 Reim of Off Emp Exp	-		16.00	16.00
	8759014 Memberships Office Employees	-		4.00	4.00
	8759018 Microfilming	-		99.00	99.00
	8759018 Operators Other Office Expense	-	1,228.00	49.00	1,277.00
	8759019 Operators Publ / Subscriptions	-	22.00	8.00	30.00
	8759030 Maint - Deferred Charges	-		1,688.00	1,688.00
	8759061 Hurricane / Storms Cost	-	46.00	1,059.00	1,105.00
	8759090 Other Office Expense	-		341.00	341.00
	8759110 Office Telephone	-		226.00	226.00
	8759120 Office Electric	-		1,572.00	1,572.00
	8759125 Office Water	-		23.00	23.00
	8759130 Office Gas	-		37.00	37.00
	8759135 Operations Telephones	-		1,025.00	1,025.00
	8759136 Operations Telephones Long Distance	-		3.00	3.00
	8759140 Alarm Sys Phone Expense	-		-	-
	8759150 Office Fax Machine Phone Line	-		-	-
	8759210 Office Cleaning Service	-		283.00	283.00
	8759220 Landscaping Mowing & Snowplowing	-		131.00	131.00
	8759230 Garbage Removal	-		138.00	138.00
	8759250 Repair Off Mach & Heating	-		126.00	126.00
	8759290 Other Office Maint	-		360.00	360.00
	8759330 Memberships - Company	-		1.00	1.00
	8759402 Part-time Operators	-		-	-
	8759435 Communication Expense	-		14,350.00	14,350.00
	8759410 Operators Education Expense	-	383.00		383.00
	8759412 Uniforms	-	777.00	516.00	1,293.00
		-	54.00		54.00
	8759418 Operators Memberships	-	372.00	161.00	533.00
	8759430 Sales/Use Tax Expense	-		2.00	2.00
	8759490 Garbage Removal Wtr/Swr	-		-	-
	8759508 Water - Maint Repairs	-		-	-
	8759507 Water - Main Breaks	-		-	-
		-		-	-
	7048060 Employees Ed Expense	-		1.00	1.00
	7048065 Office Education / Train Exp	-		205.00	205.00
	7754006 Sewer - Maintenance Repairs	6,701.34			6,701.34
	7754007 Sewer Main Breaks	200.00			200.00
	7754008 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7758070 Meals & Related Exp	-	537.00	96.00	633.00
	7758380 Bank Serv Charge	-		929.00	929.00
	7759081 Loc Fee	-		7.00	7.00
	7759390 Other Misc General	-		217.00	217.00
	7758490 Sewer Other Maint Expense	2,076.10			2,076.10
	TOTAL	8,977.44	3,419.00	24,601.00	36,997.44

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County

Schedule: B-5

Docket No.: 060253 - WS

Page 1 of 1

Schedule Year Ended: 12/31/05

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

Preparer: Steven M. Lubertozzi

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,590	\$ 15,590	\$ 4,212	\$ 19,802
2	603 Salaries & Wages - Officers, Etc.													0			0		0
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	4,279	4,279	387	4,666
4	610 Purchased Water	1,000		3,128	1,335	(2,378)	-	(750)	12	(575)	-	(100)	-	1,672	-	-	1,672		1,672
5	615 Purchased Power	227	236	216	233	192	191	207	224	238	132	226	205	2,526	-	-	2,526	350	2,876
6	616 Fuel for Power Purchased													0			0		0
7	618 Chemicals	53	159	83	63	142	164	50	78	163	67	71	241	1,333	-	-	1,333	37	1,369
8	620 Materials & Supplies	55	415	12	53	47	145	16	49	89	-	69	48	998	413	2,510	3,921	107	4,028
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	33	33	1	34
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	450	450	12	462
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	478	478	13	491
12	634 Contractual Services - Mgmt. Fees													0			0		0
13	635 Contractual Services - Testing	104	197	145	39	262	109	154	175	183	-	445	167	1,977	-	25	2,002	55	2,057
14	636 Contractual Services - Other	396	359	396	360	359	396	359	359	359	755	359	718	5,176	-	630	5,806	159	5,965
15	641 Rental of Building/Real Prop.													0			0		0
16	642 Rental of Equipment													0			0		0
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	4,776	4,776	131	4,907
18	656 Insurance - Vehicle													0			0		0
19	657 Insurance - General Liability													0			0		0
20	658 Insurance - Workman's Comp.													0			0		0
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	2,331	2,331	64	2,395
22	660 Advertising Expense													0			0		0
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	5,211	5,211	140	5,351
24	667 Reg. Comm. Exp. - Other													0			0		0
25	670 Bad Debt Expense	-	13	31	64	-	-	-	-	31	31	(12)	-	159	-	18	177	5	182
26	675 Miscellaneous Expenses	217	269	-	1,471	412	224	236	439	256	245	217	1,135	5,120	1,332	9,393	15,945	3,234	19,079
27																			
28	TOTAL	\$ 2,050	\$ 1,648	\$ 4,009	\$ 3,617	\$ (965)	\$ 1,229	\$ 272	\$ 1,336	\$ 743	\$ 1,230	\$ 1,275	\$ 2,514	\$ 18,961	\$ 1,745	\$ 45,724	\$ 66,430	\$ 8,908	\$ 75,337

PINELLAS COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

PINELLAS Allocations

MFR Account No. and Name	G/L Account No. and Name	TOTAL DIRECT	Cost Center Allocation	UIF Allocation	WATER UIF and Cost Center Allocation and Direct
675 Miscellaneous Expenses					-
	6755090 Water - Other Maint Expense	79.21	26.00		105.21
	6759001 Publ Subscriptions & Tapes	-		2.00	2.00
	6759002 Answering Serv	-		55.00	55.00
	6759004 Printing & Blueprints	-		51.00	51.00
	6759006 UPS & Air Freight	-		115.00	115.00
	6759007 Printing Customer Service	194.88		108.00	302.88
	6759008 Xerox	-		24.00	24.00
	6759010 Reim of Off Emp Exp	-		6.00	6.00
	6759014 Memberships Office Employees	-		1.00	1.00
	6759016 Microfilming	-		38.00	38.00
	6759018 Operators Other Office Expense	214.50	469.00	19.00	702.50
	6759019 Operators Publ / Subscriptions	-	9.00	3.00	12.00
	6759080 Maint - Deferred Charges			645.00	645.00
	6759081 Hurricane / Storms Cost	-	17.00	404.00	421.00
	6759090 Other Office Expense	-		130.00	130.00
	6759110 Office Telephone	-		86.00	86.00
	6759120 Office Electric	-		600.00	600.00
	6759125 Office Water	-		9.00	9.00
	6759130 Office Gas	-		14.00	14.00
	6759135 Operations Telephones	-		391.00	391.00
	6759136 Operations Telephones Long Distance	-		1.00	1.00
	6759140 Alarm Sys Phone Expense	-			-
	6759160 Office Fax Machine Phone Line	-			-
	6759210 Office Cleaning Service	-		108.00	108.00
	6759220 Landscaping Mowing & Snowplowng	-		50.00	50.00
	6759230 Garbage Removal	-		53.00	53.00
	6759260 Repair Off Mach & Heating	-		48.00	48.00
	6759290 Other Office Maint	-		137.00	137.00
	6759330 Memberships - Company	-		-	-
	6759402 Part-time Operators	-			-
	6759405 Communication Expenses			5,479.00	5,479.00
	6759410 Operators Education Expenses	-	146.00		146.00
	6759412 Uniforms	-	297.00	197.00	494.00
	6759415 Mowing /Snowplowing	2,599.99	21.00		2,620.99
	6759416 Operators Memberships	15.55	142.00	62.00	219.55
	6759430 Sales/Use Tax Expense	-		1.00	1.00
	6759490 Garbage Removal Wtr/Swr	-			-
	6759506 Water - Maint Repairs	1,698.93			1,698.93
	6759507 Water - Main Breaks	316.96			316.96
	6759509 Water - Elec Equipt Repair	-			-
	7048050 Employees Ed Expenses	-		-	-
	7048055 Office Education / Train Exp	-		78.00	78.00
	7754006 Sewer - Maintenance Repairs	-			-
	7754007 Sewer Main Breaks	-			-
	7754009 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7758370 Meals & Related Exp	-	205.00	37.00	242.00
	7758380 Bank Serv Charge	-		355.00	355.00
	7758381 Loc Fee			3.00	3.00
	7758390 Other Misc General	-		83.00	83.00
	7758490 Sewer Other Maint Expense	-			-
	TOTAL	5,120.02	1,332.00	9,393.00	15,845.02

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-5

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,234	\$ 96,234	\$ 122,236
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	26,423	26,423	2,391	28,814
4	610 Purchased Water	379	116	(172)	434	246	175	170	172	161	50	(0)	129	1,859	-	-	1,859	-	1,859
5	615 Purchased Power	2,949	2,511	2,531	2,772	2,935	3,031	2,499	2,808	2,900	2,862	2,659	2,958	33,414	-	-	33,414	5,904	39,318
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
7	618 Chemicals	1,905	589	2,493	1,549	2,788	1,952	1,178	2,309	1,910	2,952	2,712	3,116	25,452	-	-	25,452	1,197	26,649
8	620 Materials & Supplies	-	-	165	-	149	357	393	171	91	279	100	900	2,604	6,531	15,489	24,624	675	25,299
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	203	203	6	209
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	2,778	2,778	76	2,854
11	633 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	2,948	2,948	81	3,029
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
13	635 Contractual Services - Testing	488	518	241	1,275	284	-	2,952	-	417	2,091	76	1,035	9,374	164	156	9,694	266	9,960
14	636 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	3,898	3,898	107	4,005
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	29,478	29,478	808	30,286
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	14,389	14,389	394	14,783
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	32,167	32,167	864	33,031
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
25	670 Bad Debt Expense	525	1,082	873	913	2,672	642	1,191	678	1,970	376	832	1,519	13,274	-	109	13,383	367	13,750
26	675 Miscellaneous Expenses	2,876	4,761	3,326	4,112	4,704	4,352	2,818	2,301	3,736	5,707	11,400	4,985	55,077	7,532	57,978	120,587	3,304	123,892
27																			
28	TOTAL	\$ 9,121	\$ 9,577	\$ 9,456	\$ 11,054	\$ 13,778	\$ 10,509	\$ 11,201	\$ 8,438	\$ 11,184	\$ 14,316	\$ 17,779	\$ 14,642	\$ 141,056	\$ 14,227	\$ 282,250	\$ 437,533	\$ 42,441	\$ 479,974

SEMINOLE COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

SEMINOLE Allocations

MFR Account No. and Name	G/L Account No. and Name	TOTAL 2005	Cost Center Allocation	UIF Allocation	TOTAL WATER
675 Miscellaneous Expenses	6755070 Water Permits	400.00			400.00
	6755090 Water - Other Maint Expense	15,149.16	2,046.00		17,195.16
	6759001 Publ Subscriptions & Tapes	-	(29.00)	14.00	(15.00)
	6759002 Answering Serv	-		340.00	340.00
	6759004 Printing & Blueprints	-		314.00	314.00
	6759006 UPS & Air Freight	-		708.00	708.00
	6759007 Printing Customer Service	441.38		667.00	1,108.38
	6759008 Xerox	-		146.00	146.00
	6759010 Reim of Off Emp Exp	-		38.00	38.00
	6759014 Memberships Office Employees	-		9.00	9.00
	6759016 Microfilming	-		232.00	232.00
	6759018 Operators Other Office Expense	759.61	3,314.00	116.00	4,189.61
	6759019 Operators Publ / Subscriptions	-	457.00	20.00	477.00
	6759080 Maint - Deferred Charges	-		3,979.00	3,979.00
	6759081 Hurricane / Storms Cost	282.30		2,495.00	2,777.30
	6759090 Other Office Expense	-		804.00	804.00
	6759110 Office Telephone	-		533.00	533.00
	6759120 Office Electric	-		3,705.00	3,705.00
	6759125 Office Water	-		54.00	54.00
	6759130 Office Gas	-		86.00	86.00
	6759135 Operations Telephones	-		2,416.00	2,416.00
	6759136 Operations Telephones Long Distance	-		6.00	6.00
	6759140 Alarm Sys Phone Expense	4,534.66			4,534.66
	6759160 Office Fax Machine Phone Line	-			-
	6759210 Office Cleaning Service	-		666.00	666.00
	6759220 Landscaping Mowing & Snowplowng	-		308.00	308.00
	6759230 Garbage Removal	-		326.00	326.00
	6759260 Repair Off Mach & Heating	-		296.00	296.00
	6759290 Other Office Maint	-		848.00	848.00
	6759330 Memberships - Company	-		3.00	3.00
	6759402 Part-time Operators	-			-
	6759405 Communication Expenses	-	561.00	33,819.00	34,400.00
	6759410 Operators Education Expenses	-	704.00		704.00
	6759412 Uniforms	-	144.00	1,216.00	1,360.00
	6759415 Mowing /Snowplowing	22,805.00			22,805.00
	6759416 Operators Memberships	-	315.00	380.00	695.00
	6759430 Sales/Use Tax Expense	-		5.00	5.00
	6759490 Garbage Removal Wtr/Swr	-			-
	6759506 Water - Maint Repairs	7,110.99			7,110.99
	6759507 Water - Main Breaks	2,134.72			2,134.72
	6759509 Water - Elec Equipt Repair	1,459.60			1,459.60
	7048050 Employees Ed Expenses	-		1.00	1.00
	7048055 Office Education / Train Exp	-		484.00	484.00
	7754006 Sewer - Maintenance Repairs	-			-
	7754007 Sewer Main Breaks	-			-
	7754009 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7758370 Meals & Related Exp	-		227.00	227.00
	7758380 Bank Serv Charge	-		2,188.00	2,188.00
	7758381 Loc Fee	-		17.00	17.00
	7758390 Other Misc General	-		512.00	512.00
	7758490 Sewer Other Maint Expense	-			-
	TOTAL	55,077.42	7,532.00	57,978.00	120,587.42

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Seminole County

Docket No.: 060253 - WS

Schedule Year Ended: 12/31/05

Historic [X] or Projected []

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

Schedule: B-6

Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total County	(15) Cost Center Allocation	(16) UIF Allocation	(17) Total	(18) Adj.	(19) Adj. Total Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,357	\$ 51,357	\$ 13,877	\$ 65,234
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	0	-	14,102	14,102	1,276	15,378
4	710 Purchased Sewage Treatment	19,965	17,292	16,111	17,110	32,267	14,071	29,861	26,735	21,787	24,494	30,924	15,556	266,175	-	-	266,175	3,026	269,201
5	711 Sludge Removal Expense	2,181	1,350	562	-	4,050	7,694	2,314	1,100	1,630	-	1,618	-	22,498	-	-	22,498	616	23,114
6	715 Purchased Power	498	479	465	454	430	(311)	550	613	584	554	585	202	5,103	-	-	5,103	781	5,884
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
9	720 Materials & Supplies	-	-	35	20	-	-	71	-	-	-	-	-	126	3,072	8,266	11,464	314	11,778
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	108	108	3	111
11	732 Contractual Services - Acct.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,482	1,482	41	1,523
12	733 Contractual Services - Legal	-	-	-	-	-	-	-	-	-	-	-	-	0	-	1,573	1,573	43	1,616
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
14	735 Contractual Services - Testing	-	-	-	-	156	-	-	-	-	-	-	-	156	87	83	326	9	335
15	736 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	2,080	2,080	57	2,137
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	0	-	15,732	15,732	431	16,163
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	7,679	7,679	210	7,889
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	17,166	17,166	464	17,630
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	0	-	0
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	58	58	2	60
27	775 Miscellaneous Expenses	583	268	-	1,639	-	-	-	-	-	-	-	-	2,490	3,292	30,942	36,724	1,006	37,730
28																			
29	TOTAL	\$ 23,228	\$ 19,389	\$ 17,172	\$ 19,223	\$ 36,904	\$ 21,453	\$ 32,796	\$ 28,448	\$ 24,002	\$ 25,048	\$ 33,127	\$ 15,758	\$ 296,548	\$ 6,451	\$ 150,628	\$ 453,627	\$ 22,156	\$ 475,783

SEMINOLE COUNTY - ACCOUNTS RECONCILIATION SCHEDULE

MFR Account No. and Name	G/L Account No. and Name	TOTAL Directly Booked	Cost Center Allocation	UIF Allocation	TOTAL WASTEWATER
675 Miscellaneous Expenses	6755070 Water Permits	-			-
	6755090 Water - Other Maint Expense	-	-		-
	6759001 Publ Subscriptions & Tapes	-	(16.00)	7.00	(9.00)
	6759002 Answering Serv	-		181.00	181.00
	6759004 Printing & Blueprints	-		167.00	167.00
	6759006 UPS & Air Freight	-		378.00	378.00
	6759007 Printing Customer Service	-		356.00	356.00
	6759008 Xerox	-		78.00	78.00
	6759010 Reim of Off Emp Exp	-		20.00	20.00
	6759014 Memberships Office Employees	-		5.00	5.00
	6759016 Microfilming	-		124.00	124.00
	6759018 Operators Other Office Expense	-	1,769.00	62.00	1,831.00
	6759019 Operators Publ / Subscriptions	-	244.00	11.00	255.00
	6759080 Maint - Deferred Charges	-		2,123.00	2,123.00
	6759081 Hurricane / Storms Cost	-		1,332.00	1,332.00
	6759090 Other Office Expense	-		429.00	429.00
	6759110 Office Telephone	-		285.00	285.00
	6759120 Office Electric	-		1,977.00	1,977.00
	6759125 Office Water	-		29.00	29.00
	6759130 Office Gas	-		46.00	46.00
	6759135 Operations Telephones	-		1,289.00	1,289.00
	6759136 Operations Telephones Long Distance	-		3.00	3.00
	6759140 Alarm Sys Phone Expense	-			-
	6759160 Office Fax Machine Phone Line	-			-
	6759210 Office Cleaning Service	-		356.00	356.00
	6759220 Landscaping Mowing & Snowplowng	-		165.00	165.00
	6759230 Garbage Removal	-		174.00	174.00
	6759260 Repair Off Mach & Heating	-		158.00	158.00
	6759290 Other Office Maint	-		453.00	453.00
	6759330 Memberships - Company	-		1.00	1.00
	6759402 Part-time Operators	-			-
	6759405 Communication Expenses	-	310.00	18,048.00	18,358.00
	6759410 Operators Education Expenses	-	376.00		376.00
	6759412 Uniforms	-	77.00	649.00	726.00
		-			-
	6759416 Operators Memberships	-	168.00	203.00	371.00
	6759430 Sales/Use Tax Expense	-		3.00	3.00
	6759490 Garbage Removal Wtr/Swr	-			-
	6759506 Water - Maint Repairs	-			-
	6759507 Water - Main Breaks	-			-
		-			-
	7048050 Employees Ed Expenses	-		1.00	1.00
	7048055 Office Education / Train Exp	-		258.00	258.00
	7754006 Sewer - Maintenance Repairs	976.15			976.15
	7754007 Sewer Main Breaks	475.00			475.00
	7754009 Sewer Electric Equipment Repair	-			-
	7755070 Sewer Permits	-			-
	7758370 Meals & Related Exp	-		121.00	121.00
	7758380 Bank Serv Charge	-		1,168.00	1,168.00
	7758381 Loc Fee	-		9.00	9.00
	7758390 Other Misc General	-		273.00	273.00
	7758490 Sewer Other Maint Expense	1,038.77	364.00		1,402.77
	TOTAL	2,489.92	3,292.00	30,942.00	36,723.92

EXHIBIT

16



Jeb Bush
Governor

Department of Environmental Protection

Southwest District
13051 North Telecom Parkway
Temple Terrace, FL 33637-0926
Telephone: 813-632-7600

May 24, 2006

Colleen M. Castille
Secretary

Mr. Richard W. Retz, Regional Manager
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714

Re: Summertree Long Form Consent Order
PWS-ID No. 651-1423
Pasco County
OGC File No. 06-1040-51-PW

Dear Mr. Retz:

Enclosed please find the proposed Consent Order regarding the above-referenced facility. Please review, sign, and return it within fifteen (15) days from receipt of this letter, if in agreement.

Upon return, the District Director will execute the Consent Order, and a final copy will be sent to you.

If you have any questions, please contact Ed Watson, of the District Compliance/Enforcement Drinking Water Section, at (813) 632-7600, extension 319.

Sincerely,

Craig McArthur
Environmental Manager
Drinking Water Section

CM/ew/dm^c

Enclosure

Printed on recycled paper.

level ("MCL") for total trihalomethanes ("TTHMs") as 0.080 milligrams per liter ("mg/L") and the five haloacetic acids ("HAA5s") as 0.060 mg/L. The running annual average results for samples collected from the system during the 2nd Quarter 2005 through the 1st Quarter 2006 and analyzed for TTHMs and HAA5s are 0.105 mg/L and 0.078 mg/L, respectively.

Having reached a resolution of the matter the Department and the Respondent mutually agree and it is

ORDERED:

5. Respondent shall comply with the following corrective actions within the stated time periods:

a. Within 60 days of the effective date of this Consent Order, Respondent shall retain the services of a Florida-registered professional engineer to evaluate the system and submit an application, along with any required application fees, to the Department for a permit to construct any modifications needed to address the MCL violation(s).

b. The Department shall review the application submitted pursuant to paragraph 5a. above. In the event additional information, modifications or specifications are necessary to process the application, the Department shall issue a written request for information ("RFI") to Respondent for such information. Respondent shall accordingly submit the requested information in writing to the Department within 15 days of receipt of the request. Respondent shall provide all information requested in any additional RFIs issued by the Department within 15 days of receipt of each request.

c. Within 180 days of issuance of any required permit(s), Respondent shall complete the modifications approved pursuant to the permit(s) issued in accordance with paragraphs 5a. and 5b. above, and submit to the Department the engineer's certification of

completion of construction, along with all required supporting documentation. Respondent shall receive written Department clearance prior to placing the system modifications into service.

d. Respondent shall continue to sample quarterly for TTHMs and HAA5s in accordance with Rule 62-550.514(2), Fla. Admin. Code. Results shall be submitted to the Department within ten (10) days following the month in which the samples were taken or within 10 days following Respondent's receipt of the results, whichever is sooner. Additionally, quarterly reports shall be submitted to the Department in accordance with Rule 62-550.821(12), Fla. Admin. Code.

e. In the event that the modifications approved by the Department pursuant to paragraphs 5a. and 5b. are determined to be inadequate to resolve the MCL violation(s), the Department will notify the Respondent in writing. Within 30 days of receipt of written notification from the Department that the results of the quarterly sampling indicate that the system modifications have not resolved the violation(s), Respondent shall submit another proposal to address the MCL violation(s). Respondent shall provide all information requested in any RFIs issued by the Department within 15 days of receipt of each request. Within 60 days of the date the Department receives the application pursuant to this paragraph, Respondent shall provide all information necessary to complete the application.

f. Respondent shall continue to issue public notice regarding the MCL violation(s) every 90 days in accordance with Rule 62-560.410(1), Fla. Admin. Code, until the Department determines that the system is in compliance with all MCLs. Respondent shall submit certification of delivery of public notice, using DEP Form 62-555.900(22), to the Department within ten days of issuing each public notice.

6. Within 15 days of the effective date of this Consent Order, Respondent shall pay the Department \$500 in settlement of the matters addressed in this Consent Order. This amount includes \$500 for costs and expenses incurred by the Department during the investigation of this matter and the preparation and tracking of this Consent Order. Payment shall be made by cashier's check or money order. The instrument shall be made payable to the "Department of Environmental Protection" and shall include thereon the OGC number assigned to this Consent Order and the notation "Ecosystem Management and Restoration Trust Fund."

7. Respondent agrees to pay the Department stipulated penalties in the amount of \$100 per day for each and every day Respondent fails to timely comply with any of the requirements of paragraph 5 of this Consent Order. A separate stipulated penalty shall be assessed for each violation of this Consent Order. Within 30 days of written demand from the Department, Respondent shall make payment of the appropriate stipulated penalties to the "Department of Environmental Protection" by cashier's check or money order and shall include the OGC number assigned to this Consent Order and the notation "Ecosystem Management and Restoration Trust Fund." Payment shall be sent to the Department of Environmental Protection, Southwest District Office, 13051 N. Telecom Pkwy, Temple Terrace, FL 33637. The Department may make demands for payment at any time after violations occur. Nothing in this paragraph shall prevent the Department from filing suit to specifically enforce any of the terms of this Consent Order. If the Department is required to file a lawsuit to recover stipulated penalties under this paragraph, the Department will not be foreclosed from seeking civil penalties for violations of this Consent Order in an amount greater than the stipulated penalties due under this paragraph.

8. If any event, including administrative or judicial challenges by third parties unrelated to the Respondent, occurs which causes delay or the reasonable likelihood of delay, in complying with the requirements of this Consent Order, Respondent shall have the burden of proving the delay was or will be caused by circumstances beyond the reasonable control of the Respondent and could not have been or cannot be overcome by Respondent's due diligence. Economic circumstances shall not be considered circumstances beyond the control of Respondent, nor shall the failure of a contractor, subcontractor, materialman or other agent (collectively referred to as "contractor") to whom responsibility for performance is delegated to meet contractually imposed deadlines be a cause beyond the control of Respondent, unless the cause of the contractor's late performance was also beyond the contractor's control. Upon occurrence of an event causing delay, or upon becoming aware of a potential for delay, Respondent shall notify the Department orally within 24 hours or by the next working day and shall, within seven calendar days of oral notification to the Department, notify the Department in writing of the anticipated length and cause of the delay, the measures taken or to be taken to prevent or minimize the delay and the timetable by which Respondent intends to implement these measures. If the parties can agree that the delay or anticipated delay has been or will be caused by circumstances beyond the reasonable control of Respondent, the time for performance hereunder shall be extended for a period equal to the agreed delay resulting from such circumstances. Such agreement shall adopt all reasonable measures necessary to avoid or minimize delay. Failure of Respondent to comply with the notice requirements of this Paragraph in a timely manner shall constitute a waiver of Respondent's right to request an extension of time for compliance with the requirements of this Consent Order.

9. Persons who are not parties to this Consent Order, but whose substantial interests are affected by this Consent Order, have a right, pursuant to Sections 120.569 and 120.57, Florida Statutes, to petition for an administrative hearing on it. The Petition must contain the information set forth below and must be filed (received) at the Department's Office of General Counsel, 3900 Commonwealth Boulevard, MS #35, Tallahassee, Florida 32399-3000, within 21 days of receipt of this notice. A copy of the Petition must also be mailed at the time of filing to the District Office named above at the address indicated. Failure to file a petition within the 21 days constitutes a waiver of any right such person has to an administrative hearing pursuant to Sections 120.569 and 120.57, Florida Statutes.

10. The petition shall contain the following information:

- a. The name, address, and telephone number of each petitioner; the Department's Consent Order identification number and the county in which the subject matter or activity is located;
- b. A statement of how and when each petitioner received notice of the Consent Order;
- c. A statement of how each petitioner's substantial interests are affected by the Consent Order;
- d. A statement of the material facts disputed by petitioner, if any;
- e. A statement of facts which petitioner contends warrant reversal or modification of the Consent Order;
- f. A statement of which rules or statutes petitioner contends require reversal or modification of the Consent Order;

g. A statement of the relief sought by petitioner, stating precisely the action petitioner wants the Department to take with respect to the Consent Order.

11. If a petition is filed, the administrative hearing process is designed to formulate agency action. Accordingly, the Department's final action may be different from the position taken by it in this Notice. Persons whose substantial interests will be affected by any decision of the Department with regard to the subject Consent Order have the right to petition to become a party to the proceeding. The petition must conform to the requirements specified above and be filed (received) within 21 days of receipt of this notice in the Office of General Counsel at the above address of the Department. Failure to petition within the allowed time frame constitutes a waiver of any right such person has to request a hearing under Sections 120.569 and 120.57, Florida Statutes, and to participate as a party to this proceeding. Any subsequent intervention will only be at the approval of the presiding officer upon motion filed pursuant to Rule 28-106.205, Florida Administrative Code.

12. A person whose substantial interests are affected by the Consent Order may file a timely petition for an administrative hearing under Sections 120.569 and 120.57, Florida Statutes, or may choose to pursue mediation as an alternative remedy under Section 120.573, Florida Statutes, before the deadline for filing a petition. Choosing mediation will not adversely affect the right to a hearing if mediation does not result in a settlement. The procedures for pursuing mediation are set forth below.

13. Mediation may only take place if the Department and all the parties to the proceeding agree that mediation is appropriate. A person may pursue mediation by reaching a mediation agreement with all parties to the proceeding (which include the Respondent, the Department, and any person who has filed a timely and sufficient petition for a hearing) and by

showing how the substantial interests of each mediating party are affected by the Consent Order. The agreement must be filed in (received by) the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, MS #35, Tallahassee, Florida 32399-3000, within 10 days after the deadline as set forth above for the filing of a petition.

14. The agreement to mediate must include the following:

- a. The names, addresses, and telephone numbers of any persons who may attend the mediation;
- b. The name, address, and telephone number of the mediator selected by the parties, or a provision for selecting a mediator within a specified time;
- c. The agreed allocation of the costs and fees associated with the mediation;
- d. The agreement of the parties on the confidentiality of discussions and documents introduced during mediation;
- e. The date, time, and place of the first mediation session, or a deadline for holding the first session, if no mediator has yet been chosen;
- f. The name of each party's representative who shall have authority to settle or recommend settlement;
- g. Either an explanation of how the substantial interests of each mediating party will be affected by the action or proposed action addressed in this notice of intent or a statement clearly identifying the petition for hearing that each party has already filed, and incorporating it by reference; and
- h. The signatures of all parties or their authorized representatives. As provided in Section 120.573, Florida Statutes, the timely agreement of all parties to mediate will toll the time limitations imposed by Sections 120.569 and 120.57, Florida Statutes, for requesting

and holding an administrative hearing. Unless otherwise agreed by the parties, the mediation must be concluded within sixty days of the execution of the agreement. If mediation results in settlement of the administrative dispute, the Department must enter a final order incorporating the agreement of the parties. Persons whose substantial interests will be affected by such a modified final decision of the Department have a right to petition for a hearing only in accordance with the requirements for such petitions set forth above, and must therefore file their petitions within 21 days of receipt of this notice. If mediation terminates without settlement of the dispute, the Department shall notify all parties in writing that the administrative hearing processes under Sections 120.569 and 120.57, Florida Statutes, remain available for disposition of the dispute, and the notice will specify the deadlines that then will apply for challenging the agency action and electing remedies under those two statutes.

15. Entry of this Consent Order does not relieve Respondent of the need to comply with applicable federal, state or local laws, regulations or ordinances.

16. The terms and conditions set forth in this Consent Order may be enforced in a court of competent jurisdiction pursuant to Sections 120.69 and 403.121, Florida Statutes. Failure to comply with the terms of this Consent Order shall constitute a violation of Section 403.859, Florida Statutes.

17. Respondent is fully aware that a violation of the terms of this Consent Order may subject Respondent to judicial imposition of damages, civil penalties up to \$5,000.00 per day per violation, and criminal penalties, except as limited by the provisions of this Consent Order.

18. Respondent shall allow all authorized representatives of the Department access to the facility at reasonable times for the purpose of determining compliance with the terms of this Consent Order and the rules and statutes of the Department.

19. All submittals and payments required by this Consent Order to be submitted to the Department shall be sent to the Florida Department of Environmental Protection, Southwest District Office, 13051 N. Telecom Parkway, Temple Terrace, FL 33637.

20. The Department, for and in consideration of the complete and timely performance by Respondent of the obligations agreed to in this Consent Order, hereby waives its right to seek judicial imposition of damages or civil penalties for alleged violations addressed in this Consent Order.

21. Respondent acknowledges and waives its right to an administrative hearing pursuant to Sections 120.569 and 120.57, Florida Statutes, on the terms of this Consent Order. Respondent acknowledges its right to appeal the terms of this Consent Order pursuant to Section 120.68, Florida Statutes, and waives that right upon signing this Consent Order.

22. No modifications of the terms of this Consent Order shall be effective until reduced to writing and executed by both Respondent and the Department.

23. In the event of a sale or conveyance of the facility or of the property upon which the facility is located, if all of the requirements of this Consent Order have not been fully satisfied, Respondent shall, at least 30 days prior to the sale or conveyance of the property or facility, (1) notify the Department of such sale or conveyance, (2) provide the name and address of the purchaser, or operator, or person(s) in control of the facility, and (3) provide a copy of this Consent Order with all attachments to the new owner. The sale or conveyance of the facility, or the property upon which the facility is located shall not relieve the Respondent of the obligations imposed in this Consent Order.

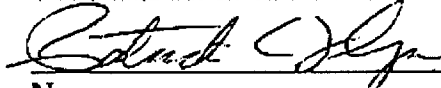
24. This Consent Order is a settlement of the Department's civil and administrative authority arising under Florida law to resolve the matters addressed herein. This Consent Order

is not a settlement of any criminal liabilities, which may arise under Florida law, nor is it a settlement of any violation, which may be prosecuted criminally or civilly under federal law.

25. This Consent Order is a final order of the Department pursuant to Section 120.52(7), Florida Statutes, and it is final and effective on the date filed with the Clerk of the Department unless a Petition for Administrative Hearing is filed in accordance with Chapter 120, Florida Statutes. Upon the timely filing of a petition this Consent Order will not be effective until further order of the Department.

6/8/06
Date

FOR THE RESPONDENT


Name
PATRICK C. FLYNN
Title REGIONAL DIRECTOR

DONE AND ORDERED this 8th day of JUNE, 2006, in

Altamonte Springs, Florida.

JACQUELINE TAPPAN
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD487715
EXPIRES 12/7/2008
BONDED THRU 1-888-NOTARY1

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION

Deborah Getzoff
District Director
Southwest District

Filed, on this date, pursuant to Section 120.52, F.S., with the designated Department Clerk, receipt of which is hereby acknowledged.

Clerk

Date

cc: Lea Crandall, Agency Clerk

OGC File No. 06-1040-51-PW
Page 11 of 11

FILE COPY

Jeb Bush
Governor

Department of Environmental Protection

Southwest District
13051 North Telecom Parkway
Temple Terrace, FL 33637-0926
Telephone: 813-632-7600

Colleen M. Castille
Secretary

March 20, 2006

Mr. Patrick Flynn
Utilities Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714

Re: Warning Letter No. WN06-014-PWS-51-SWD
Maximum Contaminant Level Exceeded - Disinfection Byproducts
Summer Tree
PWS-ID No. 651-1423
Pasco County

Dear Mr. Flynn:

The purpose of this letter is to advise you of possible violations of law for which you may be responsible and to seek your cooperation in resolving the matter. A review of your Drinking Water system records indicates that a violation of Florida Statutes and Rules may exist at the above-referenced facility.

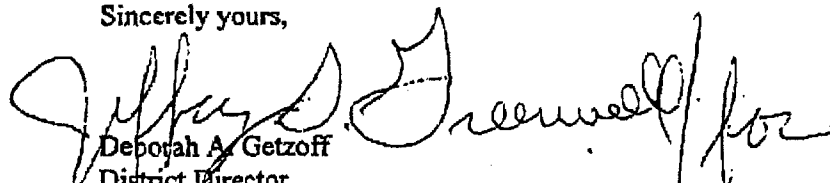
Our records indicate that the Maximum Contaminant Level for Total Trihalomethanes (TTHM) and Haloacetic Acids (Five) (HAA5) has been exceeded after four quarters of monitoring in 2005.

Rule 62-550.310(3), Florida Administrative Code, establishes the Maximum Contaminant Level for TTHM at 0.080 mg/L and HAA5 at 0.060 mg/L.

You are requested to contact Peter Screnock at (813) 632-7600, extension 318, within fifteen (15) days of receipt of this Warning Letter to arrange a meeting to discuss this matter. The Department is interested in reviewing any facts you may have that will assist in determining whether any violations have occurred. You may bring anyone with you to the meeting that you feel could help resolve this matter.

Please be advised that this Warning Letter is part of an agency investigation, preliminary to agency action, in accordance with Section 120.57(4), Florida Statutes. We look forward to your cooperation in completing the investigation and resolution of this matter.

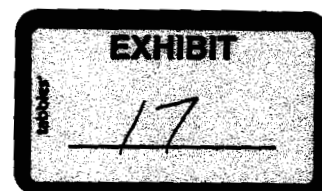
Sincerely yours,


Deborah A. Getzoff
District Director
Southwest District

DAG/ps/dm^e

"More Protection, Less Process"

Printed on recycled paper.



UTILITIES, INC. OF FLORIDA

ESTIMATE OF INFILTRATION FLOWS - 2005

Based on Infiltration Specification Allowance of 500 gpd/inch-dia./mile

Water Pollution Control Federation Manual of Practice - No. FD-5

Paco County - Summertree System

A. Infiltration allowance, excluding service laterals

Main dia. inches	feet	Main length miles	Allowance @ 500 gpd/inch-dia./mile	
			gpd	gpy
4		372	0.070	141
6		3,825	0.724	2,173
8		30585	5.793	23,170
10		2,677	0.507	2,535
Total		37,459	7.095	28,020
Inflow @ 10% of water sold				10,227,189
Total allowable I&I				2,854,600
				13,081,789

B. Actual Inflow & Infiltration (I&I)

Wastewater treated 32,835,000

Gallons billed to WW Customers

Residential (see note)	27,761,000	96%	26,650,560
General Service	785,000	96%	753,600
Estimated flows returned	28,546,000		27,404,160

Note: Residential gallons are all water gallons used by wastewater customers. Irrigation is separately metered and already removed from residential flows; therefore assume all flows returned at 96%.

Estimated I&I (treated less returned)	5,430,840
Actual less allowable	-7,650,949
Excess, if any	0
Excess as percent of wastewater treated	0.00%



UTILITIES, INC. OF FLORIDA
WATER TARIFF - ALL COUNTIES

MISCELLANEOUS SERVICE CHARGES

The company may charge the following miscellaneous service charges in accordance with the terms also stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection	\$ 15.00
Normal Reconnection	\$ 15.00
Violation Reconnection	\$ 15.00
Premises Visit (in lieu of disconnection)	\$ 10.00

EFFECTIVE DATE -

TYPE OF FILING -

Patrick J. O'Brien
Vice President, Finance

Florida Public Service Commission

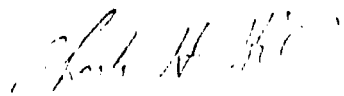
APPROVED

Authority No. WS-92-0068

Docket No. 920068-WS

Order No. N/A

Effective April 10, 1992



Director

Division of Water and Sewer

UTILITIES, INC. OF FLORIDA
WASTEWATER TARIFF - ALL COUNTIES

MISCELLANEOUS SERVICE CHARGES

The company may charge the following miscellaneous service charges in accordance with the terms also stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

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Schedule of Miscellaneous Service Charges

Initial Connection	\$ 15.00
Normal Reconnection	\$ 15.00
Violation Reconnection	\$ Actual Cost (1)
Premises Visit (in lieu of disconnection)	\$ 10.00

(1) Actual Cost is equal to the total cost incurred for services.

EFFECTIVE DATE -

TYPE OF FILING - Miscellaneous Service Charges - Conform to Model Tariff

Patrick J. O'Brien
Vice President, Finance

Florida Public Service Commission

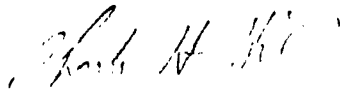
APPROVED

Authority No. WS-92-0068

Docket No. 920068-WS

Order No. N/A

Effective April 10, 1992



Director
Division of Water and Sewer

ORDER NO. PSC-01-1655-PAA-WS
DOCKET NO. 000793-WS
PAGE 6

Schedule No. 1, with adjustments set forth on Schedule No. 2. The Wis-Bar water rate base is shown on Schedule No. 3, with adjustments set forth on Schedule No. 4. The Wis-Bar wastewater rate base is shown on Schedule No. 5, with adjustments set forth on Schedule No. 6.

The rate base calculations are used solely to establish the net book value at the time the property is transferred. As such, the calculations do not include the normal ratemaking adjustments of working capital calculations and used and useful adjustments.

Acquisition Adjustment

An acquisition adjustment results when the purchase price differs from the rate base for transfer purposes. The acquisition adjustment resulting from the transfer of Bartelt would be calculated as follows:

Purchase Price	\$440,000
Staff Calculated Rate Base	<u>160,494</u>
Positive Acquisition Adjustment	<u>\$279,506</u>

In the absence of extraordinary circumstances, it has been Commission practice that the purchase of a utility at a premium or discount shall not affect the rate base calculation. Because the buyer has not requested an acquisition adjustment, and there are no extraordinary circumstances regarding this purchase that would justify an acquisition adjustment, no acquisition adjustment has been included in the calculation of rate base. This decision is consistent with previous Commissions decisions in this regard. See Order No. PSC-98-1231-FOF-WU, issued September 21, 1998, in Docket No. 971670-WU; Order No. PSC-98-0514-FOF-SU, issued April 15, 1998, in Docket No. 951008-SU; and Order No. PSC-98-0993-FOF-WS, issued on July 20, 1998, in Docket No. 971220-WS.

* Rates and Charges

The utility's rates and charges have been in effect since the systems were originally certificated, except for periodic price index rate adjustments. The current rates were approved pursuant to a price index rate adjustment effective July 30, 1999. These rates and charges are set forth below.

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PAGE 7

Wis-Bar Water System
(Monthly Service Rates)

Residential and General Service

<u>Base Facility Charge</u>	\$	15.56
Includes 3,000 Gallons		
<u>Gallonge Charge</u>	\$	1.89
Per 1,000 gallons		

Sunshine Water System
(Monthly Service Rates)

Residential and General Service

<u>Base Facility Charge</u>	\$	8.88
Includes 5,000 Gallons		
<u>Gallonge Charge</u>	\$.43
Per 1,000 gallons		

Wis-Bar Wastewater System
(Monthly Service Rates)

Residential

<u>Base Facility Charge</u>		
Flat rate	\$	10.98

Multi-Residential

<u>Base Facility Charge</u>		
Flat rate	\$	7.32

METER TEST DEPOSIT
(Sunshine and Wis-Bar Systems)

5/8" x 3/4" meter	\$	20.00
1" and 1 1/2" meter	\$	25.00
2" and over meter		Actual Cost

* Miscellaneous Service Charges
(All Systems)

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PAGE 8

	<u>Water</u>	<u>Wastewater</u>
* Initial Connection	\$15.00	\$15.00
Normal Reconnection	\$15.00	\$15.00
Violation Reconnection	\$15.00	Actual Cost
Premises Visit (in lieu of disconnection)	\$10.00	\$10.00

Service Availability Charges

Water

Wis-Bar Connection (Tap-In) Charge	\$60.00
Sunshine Connection (Tap-In) Charge	\$65.00

Wastewater

Wis-Bar Connection (Tap-In) Charge	\$150.00
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Customer Deposit

None

Rule 25-9.044(1), Florida Administrative Code, requires the new owner of a utility to adopt and use the rates, classifications and regulations of the former operating company unless authorized to change by this Commission. Utilities, Inc. has not requested to change the rates and charges of the utility, and we see no reason to change them at this time. Utilities, Inc. shall continue to charge the rates and charges approved in Bartelt's tariff until authorized to change by this Commission in a subsequent proceeding. Utilities, Inc. has filed a revised tariff reflecting the change in issuing officer due to the transfer. The tariff shall be effective for service rendered or connections made on or after the stamped approval date on the tariff sheets.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the transfer of facilities from Bartelt Enterprises, Inc., Post Office Box 609, Tarpon Springs, Florida 34688-0609, to Utilities, Inc. of Florida, 200 Weathersfield Avenue, Altamonte Springs, Florida 32714, is hereby approved. The territory being transferred is shown on Attachment A of this Order, which by reference is incorporated herein. It is further