

CLASS A and B
WATER AND/OR WASTEWATER UTILITIES

090462-WS

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

OF

UTILITIES, INC. OF FLORIDA

Exact Legal Name of Utility
Docket No.: 090462-WS

**VOLUME I
(ORANGE COUNTY)**



FOR THE
Test Year Ended: December 31, 2008

CPD FORM NUMBER-DATE

00696 FEB-10

FPSC-COMMISSION CLERK

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

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

INDEX

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Description	Average Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	351,708	(68,586) (A)	283,122	A-5, A-3
2					
3	Utility Land & Land Rights	87	14 (A)	101	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	10,032	(10,032) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(134,460)	53,835 (B)	(80,625)	A-9, A-3
10					
11	Less: CIAC	46,633	(85,736) (D)	(39,103)	A-12, A-3
12					
13	Accumulated Amortization of CIAC	27,683	3,257 (E)	30,940	A-14, A-3
14					
15	Acquisition Adjustments	-	-	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	-	-	-
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance		89,873 (F)	89,873	A-17, A-3
22					
23	Total Rate Base	301,683	(17,375)	284,308	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	(A) <u>Utility Plant</u>		
2	(1) <u>Utility Plant in Service</u>		
3	(a) Parent companies allocations		
4	To correct parent companies allocations during the year	49,094	(1)
5	To adjust Transportation Equipment for vehicle usage by Orange County	8,028	
6	Total Allocation Adjustments	57,122	(1)
7			
8	(b) To allocate average plant from UIF Common Cost Centers		
9	Pasco Cost Center	762	
10	Seminole Cost Center	6,466	
11	Total allocations of UIF Common Cost Centers	7,228	-
12			
13	(c) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008	(132,922)	
14			
15	Total Adjustments to Utility Plant	(68,572)	(1)
16			
17	(B) <u>Accumulated Depreciation</u>		
18	(1) <u>Utility Plant in Service</u>		
19	(a) Parent companies depreciation allocations		
20	To correct parent companies allocations during the year	14,622	
21	To adjust Transportation Equipment for vehicle usage by Orange County	2,993	
22	Total Allocation Adjustments	17,615	-
23			
24	(b) To allocate average accumulated depreciation from UIF Common Cost Centers		
25	Pasco Cost Center	203	
26	Seminole Cost Center	1,785	
27	Total allocations of UIF Common Cost Centers	1,988	-
28			
29	(c) Adjustments to Rollforward Accumulated Depreciation - 12/01/2006 to 12/31/2008	(80,815)	
30			
31	(d) Pro Forma Adjustments to Rollforward Accumulated Depreciation - 1/1/2009 to 12/31/2009	7,377	
32			
33	Total Accumulated Depreciation Adjustments	(53,835)	-
34			
35	(C) <u>Work in Progress</u>		
36	To remove from rate base average construction work in process	(10,032)	
37	Total construction work in progress	(10,032)	
38			
39	(D) <u>Contributions in Aid of Construction (CIAC)</u>		
40	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
41	CIAC - Water Treatment Equipment	42,868	
42	CIAC - Other Tangible Plant	36,452	
43	CIAC - Water Taps	6,416	
44	Total CIAC Adjustments	85,736	-
45			
46	(E) <u>Accumulated Amortization of CIAC</u>		
47	(1) Adjustments to Rollforward and Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
48	CIAC A/A - Water Transmission & Distribution Mains	(5,550)	
49	CIAC A/A - Organization	871	
50	CIAC A/A - Water Structures & Improvements Source of Supply	(389)	
51	CIAC A/A - Structures & Improvements Water Treatment Plant	(4)	
52	CIAC A/A - Water Wells & Springs	(417)	
53	CIAC A/A - Water Electric Pumping Equipment Source of Supply	(921)	
54	CIAC A/A - Water Treatment Equipment	(221)	
55	CIAC A/A - Water Distribution Reservoirs & Standpipes	(133)	
56	CIAC A/A - Water Hydrants	(3)	
57	CIAC A/A - Other Tangible Plant - Water	(11,262)	
58	CIAC A/A - Water Service Lines	(1,433)	
59	CIAC A/A - Water Meters	(2,042)	
60	CIAC A/A - Water Meter Installations	(22)	
61	CIAC A/A - Water Tap	23,721	
62	CIAC A/A - Water Plant Meter Fee	2	
63	Total Adjustments to Rollforward CIAC Amortization - 1/1/2006 to 12/31/2008	2,197	

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

Schedule: A-3
 Page 2 of 2
 Docket No.: 090482-WS
 Preparer: Kirsten Weeks

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

Line No.	Description	Water	Wastewater
1	(2) Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
2	CIAC A/A - Water Transmission & Distribution Mains	318	
3	CIAC A/A - Organization		
4	CIAC A/A - Water Structures & Improvements Source of Supply	31	
5	CIAC A/A - Structures & Improvements Water Treatment Plant	3	
6	CIAC A/A - Water Wells & Springs	106	
7	CIAC A/A - Water Electric Pumping Equipment Source of Supply	251	
8	CIAC A/A - Water Treatment Equipment	38	
9	CIAC A/A - Water Distribution Reservoirs & Standpipes	15	
10	CIAC A/A - Water Hydrants	-	
11	CIAC A/A - Other Tangible Plant - Water		
12	CIAC A/A - Water Service Lines	83	
13	CIAC A/A - Water Meters	213	
14	CIAC A/A - Water Meter Installations	2	
15	CIAC A/A - Water Tap	-	
16	CIAC A/A - Water Plant Meter Fee		
17	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 - 12/31/2009	1,060	-
18			
19	Total CIAC Accumulated Amortization Adjustments	3,257	-
20			
21	(F) Working Capital		
22	1. Adjustments to Schedule A-18 affecting Working Capital		
23	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
24			
25	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005 TY		
26	Rate Case (Amortization Start Date - 9/1/08)	220,340	
27	Net Adjustment to Deferred Rate Case Expense	(262,944)	
28			
29	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005 TY		
30	Rate Case (Amortization Start Date - 9/1/07)	16,507	
31			
32	Total Adjustments to Schedule A-18 affecting Working Capital	(248,437)	
33			
34	2. Adjustments to Schedule A-19 affecting Working Capital		
35	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
36	Condemnation Land at Seminole County	44,530	
37			
38	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
39			
40	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
41			
42	Working Capital Adjustment Per Schedule A-17	89,873	

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	184,288	-
2			
	Adjustments - To remove Allocation of UIF and Orlando Cost Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-4 & S-4 of Annual Report	(9,262)	-
3	Adjustments - To remove Allocation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-4 & S-4 of Annual Report	(29,716)	-
4	Adjustments - Rounding		
5	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	145,310	-
6	Additions	5,900	-
7	Retirements	(486)	-
8	Adjustments		
9			
10	Balance 12/31/06	150,724	-
11	Additions	124,831	-
12	Retirements		
13	Adjustments		
14			
15	Balance 12/31/07 (See note 1)	275,555	-
16	Additions	116,049	-
17	Retirements	(110)	-
18	Adjustments		
19			
20	Balance 12/31/08 (See notes 1 and 2)	391,494	-
21			
22	Adjustments (See note 1)	(9,423)	-
23			
24	Adjusted 12/31/08 Balance (See note 1)	382,071	-
25			

26 Note(s):

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

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

42
43 2. Schedule W-4(b) of 2008 Annual Report does not include the balance of (5,001) in account 348 - Other Tangible Plant, included in Schedule W-
44 4(a). The balance reflected above includes this entry and ties to Schedule W-4(a).

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

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

Florida Public Service Commission

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
			(3) A3 - (A)1.(a)	A3 - (A)1.(b)	(5) A3 - (A)1.(c)			
1	INTANGIBLE PLANT							
2	301.1 Organization	7,255		116	479	7,850		
3	302.1 Franchises	-		277		277		
4	339.1 Other Plant & Misc. Equipment	-				-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	(2,783)			2,783	-		
7	304.2 Structures & Improvements	(275)			102,021	101,746		
8	305.2 Collect. & Impound. Reservoirs	-				-		
9	306.2 Lake, River & Other Intakes	-				-		
10	307.2 Wells & Springs	19,452		6	(19,127)	331		
11	308.2 Infiltration Galleries & Tunnels	-				-		
12	309.2 Supply Mains	-				-		
13	310.2 Power Generation Equipment	-				-		
14	311.2 Pumping Equipment	-				-		
15	339.2 Other Plant & Misc. Equipment	-				-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-				-		
18	304.3 Structures & Improvements	360	(1)			359		
19	310.3 Power Generation Equipment	-				-		
20	311.3 Pumping Equipment - WTP	-		2,706		2,706		
21	320.3 Water Treatment Equipment	34		4		38		
22	339.3 Other Plant & Misc. Equipment	-				-		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights	-				-		
25	304.4 Structures & Improvements	-				-		
26	311.4 Electric Pumping Equipment - T&D	-				-		
27	330.4 Distr. Reservoirs & Standpipes	3,679				3,679		
28	331.4 Transm. & Distribution Mains	83,568		354		83,922		
29	333.4 Services	27,176		188	(5,487)	21,877		
30	334.4 Meters & Meter Installations	51,238		1,573	(25,591)	27,220		
31	335.4 Hydrants	28				28		
32	336.4 Backflow Prevention Devices	-				-		
33	339.4 Other Plant & Misc. Equipment	-				-		
34	GENERAL PLANT							
35	303.5 Land & Land Rights	2,870	14		(2,783)	101		
36	304.5 Structures & Improvements	105,581	2,311	2	(102,021)	5,873		
37	340.5 Office Furniture & Equipment	15,143	8,148			23,291		
38	341.5 Transportation Equipment	(175)	8,028			7,853		
39	342.5 Stores Equipment	-				-		
40	343.5 Tools, Shop & Garage Equipment	63,925	666	2,002	(63,214)	3,379		
41	344.5 Laboratory Equipment	-	12			12		
42	345.5 Power Operated Equipment	-				-		
43	346.5 Communication Equipment	19,836	328		(19,503)	661		
44	347.5 Miscellaneous Equipment	-				-		
45	348.5 Other Tangible Plant	(45,117)	37,816		(479)	(7,980)		
46								
47	TOTAL	351,795	57,122	7,228	(132,922)	283,223	N/A	-

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255	7,255
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)	(2,783)
7	304.2 Structures & Improvements	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452	19,452
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	359	359	359	359	359	359	361	361	361	361	361	361	359	360
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	320.3 Water Treatment Equipment	34	34	34	34	34	34	34	34	34	34	34	34	34	34
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,654	3,761	3,761	3,761	3,679
28	331.4 Transm. & Distribution Mains	83,474	83,474	83,474	83,474	83,474	83,474	83,474	83,474	83,474	83,610	83,610	83,949	83,949	83,568
29	333.4 Services	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176	27,176
30	334.4 Meters & Meter Installations	51,234	51,234	51,234	51,234	51,234	51,234	51,234	51,234	51,234	51,234	51,252	51,252	51,252	51,238
31	335.4 Hydrants	28	28	28	28	28	28	28	28	28	28	28	28	28	28
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	2,890	2,783	2,783	2,887	2,887	2,887	2,889	2,889	2,889	2,889	2,883	2,880	2,880	2,870
36	304.5 Structures & Improvements	3,062	110,522	110,522	113,528	113,535	113,535	113,604	113,596	113,602	117,224	116,762	116,529	116,529	105,581
37	340.5 Office Furniture & Equipment	663	(4,892)	(4,892)	14,908	14,976	14,994	17,536	25,391	25,685	26,175	17,560	24,437	24,316	15,143
38	341.5 Transportation Equipment	(74,004)	-	-	465	466	466	11,091	10,973	10,977	10,175	9,310	8,875	8,934	(175)
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	63,659	63,659	63,659	63,685	63,685	63,685	63,685	63,685	63,685	64,559	64,488	64,449	64,448	63,925
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	19,909	19,503	19,503	19,898	19,899	19,899	19,906	19,905	19,906	19,906	19,884	19,873	19,873	19,836
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)	(45,117)
46															
47	TOTAL	160,670	336,066	336,066	359,862	359,939	359,957	373,204	380,932	381,237	385,557	375,641	382,136	382,071	351,795

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service		-	-
4				
5	Land		-	-
6				
7	Accumulated Depreciation		-	-
8				
9	CIAC		-	-
10				
11	Accumulated Amortization of CIAC		-	-
12				
13	Advances for Construction		-	-
14				
15	Other (Explain)		-	-
16				
17	Total	N/A	N/A	N/A
18				
19				
20				
21				
22	WASTEWATER - NOT APPLICABLE			
23				
24	Plant in Service		-	-
25				
26	Land		-	-
27				
28	Accumulated Depreciation		-	-
29				
30	CIAC		-	-
31				
32	Accumulated Amortization of CIAC		-	-
33				
34	Advances for Construction		-	-
35				
36	Other (Explain)		-	-
37				
38	Total	N/A	N/A	N/A
39				
40	Supporting Schedules: A-5, A-6, A-9, A-10, A-12, A-14			
41	Recap Schedules: A-1, A-2			

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05 per Docket No. 060253 - WS MFRs	75,775	
2			
3	Adjustments - To remove Allocation of Depreciation of Orlando Cost Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(4,291)	
4	Adjustments - To remove Allocation of Depreciation of UIF Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(19,259)	
5	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of Annual Report	(7,961)	
6	Adjustment - To remove MFRs correction to 12/05 Annual Report Other Tangible Plant Accumulated Depreciation balance for Orange County. 2005 Annual Report balance corrected in an adjustment reflected in the 2006 Annual Report.	1,120	
7	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	45,384	-
8	Additions	6,060	
9	Retirements	(486)	
10	Adjustments - To reflect the correct Other Tangible Plant Balance for 12/31/05, incorrectly reflected in the 2005 Annual Report	(1,120)	
11	Adjustments (Rounding)	1	
12			
13	Balance 12/31/06	49,839	-
14	Additions	12,035	
15	Retirements		
16	Adjustments - Allocation of UIF plant	(126,583)	
17			
18	Balance 12/31/07 (See notes 1, 2)	(64,709)	-
19	Additions	22,845	
20	Retirements	(110)	
21	Adjustments - Allocation of UIF plant	199,859	
22	Adjustment - Rounding		
23			
24	Balance 12/31/08 (See notes 1, 2)	157,885	-
25	Depreciation of Organization Costs not included in above balance (see note 1)	(14,464)	
26			
27	Adjustments - (See note 2)	9,651	
28			
29	Adjusted 12/31/08 Balance (See note 2)	153,072	-
30			
31	Note(s):		
32	1. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report [12/31/08 balance: (\$14,464); 12/31/07 - (\$14,595).]		
33			
34	2. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments				(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
			(3) A3 - (B)1.(a)	(4) A3 - (B)1.(b)	(5) A3 - (B)1.(c)	(6) A3 - (B)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	(14,530)		23	22,392		7,885		
3	302.1 Franchises	-		8			8		
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	328			1,121	3445	4,894		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	306.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	3,992			(4,162)	11	(159)		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	-					-		
13	310.2 Power Generation Equipment	-					-		
14	311.2 Pumping Equipment	(13,952)			13,952		-		
15	339.2 Other Plant & Misc. Equipment	-					-		
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	-					-		
18	304.3 Structures & Improvements	(11)			195	11	195		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	16,936		62	(16,936)		62		
21	320.3 Water Treatment Equipment	517			(515)	2	4		
22	339.3 Other Plant & Misc. Equipment	-					-		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	-					-		
25	304.4 Structures & Improvements	-					-		
26	311.4 Electric Pumping Equipment - T&D	-					-		
27	330.4 Distr. Reservoirs & Standpipes	637				102	739		
28	331.4 Transm. & Distribution Mains	42,013		5	(3)	1952	43,967		
29	333.4 Services	11,496		57	(1,793)	542	10,302		
30	334.4 Meters & Meter Installations	33,354		585	(12,206)	1283	23,016		
31	335.4 Hydrants	18				1	19		
32	336.4 Backflow Prevention Devices	-					-		
33	339.4 Other Plant & Misc. Equipment	-					-		
34	GENERAL PLANT								
35	303.5 Land & Land Rights	-					-		
36	304.5 Structures & Improvements	5,813	621		(4,411)		2,023		
37	340.5 Office Furniture & Equipment	1,738	2,176				3,914		
38	341.5 Transportation Equipment	747	2,993				3,740		
39	342.5 Stores Equipment	-					-		
40	343.5 Tools, Shop & Garage Equipment	39,601	440	1,248	(39,343)	28	1,974		
41	344.5 Laboratory Equipment	-	9				9		
42	345.5 Power Operated Equipment	-					-		
43	346.5 Communication Equipment	16,853	286		(16,517)		622		
44	347.5 Miscellaneous Equipment	-					-		
45	348.5 Other Tangible Plant	(11,090)	11,090		(22,589)		(22,589)		
46									
47	TOTAL	134,460	17,615	1,988	(80,815)	7,377	80,625	-	

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	(14,595)	(14,584)	(14,573)	(14,562)	(14,551)	(14,540)	(14,530)	(14,519)	(14,508)	(14,497)	(14,486)	(14,475)	(14,464)	(14,530)
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	250	263	276	289	302	315	328	341	354	367	380	393	406	328
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	3,473	3,559	3,646	3,732	3,819	3,906	3,992	4,079	4,165	4,252	4,338	4,425	4,511	3,992
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	308.2 Supply Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	310.2 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	311.2 Pumping Equipment	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)	(13,952)
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														
18	304.3 Structures & Improvements	(17)	(16)	(15)	(14)	(13)	(12)	(11)	(10)	(9)	(8)	(8)	(7)	(6)	(11)
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	16,439	16,522	16,604	16,687	16,770	16,853	16,936	17,019	17,102	17,185	17,268	17,350	17,433	16,936
21	320.3 Water Treatment Equipment	431	445	460	474	488	503	517	532	546	560	575	589	604	517
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	588	596	604	612	620	629	637	645	653	662	670	678	687	637
28	331.4 Transm. & Distribution Mains	41,040	41,202	41,364	41,526	41,688	41,850	42,012	42,174	42,336	42,499	42,661	42,824	42,987	42,013
29	333.4 Services	11,156	11,213	11,270	11,326	11,383	11,440	11,496	11,553	11,609	11,666	11,723	11,779	11,836	11,496
30	334.4 Meters & Meter Installations	32,073	32,286	32,499	32,713	32,927	33,140	33,354	33,567	33,781	33,994	34,207	34,421	34,634	33,354
31	335.4 Hydrants	17	17	18	18	18	18	18	18	18	18	18	18	18	18
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights														
36	304.5 Structures & Improvements	1,384	3,182	3,480	5,124	5,419	5,712	6,031	6,402	6,898	7,791	7,863	8,088	8,385	-
37	340.5 Office Furniture & Equipment	871	(3,814)	(3,814)	858	1,035	1,201	2,899	3,071	3,601	4,095	3,639	4,060	4,396	5,813
38	341.5 Transportation Equipment	(50,262)	-	-	181	191	200	9,182	9,184	9,274	8,562	7,904	7,609	7,882	1,738
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	747
40	343.5 Tools, Shop & Garage Equipment	37,437	37,766	38,096	38,448	38,777	39,106	39,436	39,765	40,094	41,022	41,307	41,613	41,946	38,801
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	16,757	16,378	16,406	16,830	16,860	16,888	16,924	16,951	16,980	17,008	17,013	17,031	17,059	16,853
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)	(11,090)
46															
47	TOTAL	72,100	120,183	121,479	129,200	130,691	132,167	144,179	145,730	147,652	150,134	150,030	151,354	153,072	134,460
48															
49															
50	Notes:														
51	1. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report (12/31/08 balance: (\$14,484); 12/31/07 - (\$14,595).														

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	(4,115)	
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	(4,115)	-
7	Additions	351	
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07 (See note 1)	(3,764)	-
12	Additions	-	-
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08 (See note 1)	(3,764)	-
17			
18	Adjustments (See note 1)	(42,869)	
19			
20	Adjustments - Rounding		
21	Adjusted 12/31/08 Balance (See note 1)	(46,633)	-
22			
23			
24			
25	1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.		

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

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

Florida Public Service Commission

Schedule: A-12

Page 1 of 2

Preparer: Kirsten Weeks

Recap Schedules: A-1, A-2

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments A3 - (D) 1.	(4) Adjusted Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	WATER					
2						
3	Plant Capacity Fees			-		
4						
5	Line/Main Extension Fees			-		
6						
7	Tapping & Meter Installation Fees	8,326	6,416	14,742		
8						
9	Contributed Lines	13,692		13,692		
10						
11	Other - Contributed Property	(68,651)	79,320	10,669		
12						
13						
14	Total	(46,633)	85,736	39,103		-
15						
16						
17	WASTEWATER - (NOT APPLICABLE)					
18						
19	Plant Capacity Fees			-		
20						
21	Line/Main Extension Fees			-		
22						
23	Contributed Lines	-		-		
24						
25	Other - Tap Fees	-		-		
26						
27	Other - Contributed Property	-		-		
28						
29						
30	Total	-	-	-		-

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.
1	WATER														
2	CIAC - Water Transmission & Distribution Mains	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
3	SUB-TOTAL MAINS	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692	13,692
4															
5	CIAC - Water Struct & Imp Source of Supply	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6	CIAC - Structures & Improvements WTP	84	84	84	84	84	84	84	84	84	84	84	84	84	84
7	CIAC - Water Wells & Springs	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188	3,188
8	CIAC - Water Electric Pumping Equipment	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
9	CIAC - Water Treatment Equipment	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)	(42,038)
10	CIAC - Water Distribution Reservoirs & Standpipes	541	541	541	541	541	541	541	541	541	541	541	541	541	541
11	CIAC - Water Hydrants	5	5	5	5	5	5	5	5	5	5	5	5	5	5
12	CIAC - Other Tangible Plant - Water	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)	(36,452)
13	SUB-TOTAL CONTRIBUTED PROPERTY	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)	(68,651)
14															
15	CIAC - Water Service Lines	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328	3,328
16	CIAC - Water Meters	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255	4,255
17	CIAC - Water Meter Installations	43	43	43	43	43	43	43	43	43	43	43	43	43	43
18	CIAC - Water Tap	550	550	550	550	550	550	550	550	550	550	550	550	550	550
19	CIAC - Water Plant Meter Fee	150	150	150	150	150	150	150	150	150	150	150	150	150	150
20	SUB-TOTAL TAPS & METERS	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326	8,326
21															
22	TOTAL	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)	(46,633)
23															
24															
25															
26	WASTEWATER - NOT APPLICABLE														
27	CIAC - Force Mains														
28	CIAC - Gravity Mains														
29	CIAC - Manholes														
30	SUB-TOTAL MAINS														
31															
32	CIAC - Structures & Improvements Pumping														
33	CIAC - Structures & Improvements - General Pit														
34	CIAC - Treatment & Disposal - Lagoon														
35	CIAC - Treatment/Disposal Equipment STP														
36	SUB-TOTAL CONTRIBUTED PROPERTY														
37															
38	CIAC - Sewer Service Lines														
39	CIAC - Sewer Taps														
40	SUB-TOTAL TAPS														
41															
42	CIAC - Reuse Res Cap Fee														
43	SUB-TOTAL REUSE CAP FEE														
44															
45	TOTAL														

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance - 12/31/05	27,156	
2	Additions	208	
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	27,364	-
7	Additions	214	
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	27,578	-
12	Additions	215	
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	27,793	-
17	Adjustments - Rounding	(1)	
18			
19			
20			
21	Adjusted 12/31/08 Balance	27,792	-

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

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

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments A3 - (E) (1)	(4) Adjustments A3 - (E) (2)	(5) Adjusted Average	(6) Non-Used Useful %	(7) Non-Used Amount
1	WATER						
2							
3	Plant Capacity Fees				-		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	5,461	20,226	298	25,985		
8							
9	Contributed Lines	7,303	(5,550)	318	2,071		
10							
11	Other - Contributed Property	14,919	(12,479)	444	2,884		
12							
13							
14	Total	27,683	2,197	1,060	30,940		-
15							
16							
17	WASTEWATER - NOT APPLICABLE						
18							
19	Plant Capacity Fees				-		
20							
21	Line/Main Extension Fees				-		
22							
23	Contributed Lines	-			-		
24							
25	Other - Tap Fees	-			-		
26							
27	Other - Contributed Property	-			-		
28							
29							
30	Total	-	-	-	-		-

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 090462-W5
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

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

Line No.	(1) Description	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.
1	WATER														
2	ACC AMORT TRANS & DISTR MAINS	7,118	7,149	7,179	7,210	7,241	7,272	7,303	7,334	7,364	7,395	7,426	7,457	7,488	7,303
3	TOTAL MAINS	7,118	7,149	7,179	7,210	7,241	7,272	7,303	7,334	7,364	7,395	7,426	7,457	7,488	7,303
4															
5	ACC AMORT-CIA-WATER														-
6	ACC AMORT-ORGANIZATION	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)	(871)
7	ACC AMORT STRUCT & IMPRV SRC	545	548	551	553	556	558	561	564	566	569	571	574	577	561
8	ACC AMORT STRUCT & IMPRV														-
9	ACC AMORT STRUCT & IMPRV - WTP	17	17	17	18	18	18	18	18	18	19	19	19	20	18
10	ACC AMORT WELLS & SPRINGS	949	957	966	975	984	993	1,002	1,011	1,019	1,028	1,037	1,046	1,055	1,002
11	ACC AMORT ELECTRIC PUMP EQUIP	2,177	2,198	2,219	2,239	2,260	2,281	2,302	2,323	2,344	2,365	2,386	2,407	2,428	2,302
12	ACC AMORT WATER TREATMENT EQPT	416	418	420	422	424	426	429	431	433	435	437	439	442	429
13	ACC AMORT DIS RESV & STNDPIPES	201	203	205	207	209	211	213	215	218	220	222	224	226	213
14	ACC AMORT HYDRANTS	3	3	3	3	3	3	3	3	3	3	3	3	3	3
15	ACC AMORT OTHER TANG PLT WATER	11,718	11,842	11,566	11,490	11,414	11,338	11,262	11,186	11,110	11,034	10,958	10,882	10,806	11,262
16	TOTAL CONTRIBUTED PROPERTY	15,154	15,115	15,076	15,037	14,998	14,959	14,919	14,880	14,841	14,802	14,763	14,724	14,685	14,919
17															
18	ACC AMORT SERVICE LINES	1,918	1,925	1,932	1,939	1,946	1,953	1,960	1,967	1,974	1,981	1,988	1,995	2,001	1,960
19	ACC AMORT METERS	3,106	3,124	3,141	3,159	3,177	3,195	3,212	3,230	3,248	3,266	3,283	3,301	3,319	3,212
20	ACC AMORT METER INSTALLATIONS	32	32	33	33	33	33	33	34	34	34	34	34	34	33
21	ACC AMORT WATER CIAC TAX	247	248	249	250	251	252	253	255	256	257	258	259	260	253
22	ACC AMORT WATER PLT METER FEE-NC	2	2	2	3	3	3	3	3	4	4	4	4	4	3
23	TOTAL TAPS & METERS	5,305	5,331	5,357	5,384	5,410	5,436	5,462	5,488	5,515	5,541	5,567	5,593	5,619	5,461
24															
25	TOTAL	27,577	27,595	27,613	27,631	27,648	27,666	27,684	27,702	27,720	27,738	27,756	27,774	27,792	27,683
26															
27															
28															
29	WASTEWATER - NOT APPLICABLE														
30	ACC AMORT-SEWER FORCE MAINS														-
31	ACC AMORT-SEWER GRAVITY MAINS														-
32	ACC AMORT-SWR MANHOLES														-
33	SUB-TOTAL MAINS														-
34															
35	ACC AMORT ORGANIZATION														-
36	ACC AMORT-SEWER-UNDISTRIB.														-
37	ACC AMORT-STRUCT/IMPRV PUMP PLT LS														-
38	ACC AMORT-STRCT/IMP GEN PLT														-
39	ACC AMORT- TREAT/DISP EQUIP LAGOON														-
40	ACC AMORT- TREAT/DISP EQUIP TRT PLT														-
41	SUB-TOTAL CONTRIBUTED PROPERTY														-
42															
43	ACC AMORT SEWAGE SERVICE LINES														-
44	ACC AMORT SEWER TAP														-
45	TOTAL TAPS														-
46															
47	TOTAL														-
48															
49															
50	Notes:														
51															

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

**Line
No.**

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

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

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,488,281	16,171,619	16,177,326	17,530,222	17,554,679	17,568,639	14,940,742	15,233,575	15,188,629	14,086,392	13,783,357	13,998,073	14,017,519	15,365,389		15,365,389
2	Construction Work in Progress	1,854,522	814,577	825,815	29,863	31,080	32,054	29,419	29,149	30,179	21,336	20,026	7,855	4,239	286,932		286,932
3	Other Utility Plant Adjustments	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128	435,128		435,128
4	GROSS UTILITY PLANT	15,778,931	17,421,324	17,438,269	17,995,213	18,020,887	18,035,821	15,405,289	15,697,852	15,663,936	14,542,856	14,238,511	14,441,056	14,456,886	16,087,449		16,087,449
5	Less: Accumulated Depreciation	(3,920,015)	(5,376,941)	(5,440,886)	(5,456,521)	(5,528,858)	(5,600,759)	(3,516,117)	(3,565,012)	(3,584,836)	(3,252,575)	(3,245,870)	(3,283,904)	(3,334,535)	(4,238,971)		(4,238,971)
6	NET UTILITY PLANT	11,858,916	12,044,383	11,997,383	12,538,692	12,492,029	12,435,062	11,889,172	12,132,840	12,079,100	11,290,281	10,992,641	11,157,152	11,122,351	11,848,478		11,848,478
9	Cash	1,604,662	1,804,812	1,734,545	3,441,151	1,857,196	3,703,680	1,507,302	3,292,966	5,253,297	2,228,196	2,360,651	1,868,857	79,778	2,364,377		2,364,377
10	Accounts Receivable (net)	471,178	453,918	454,427	469,005	434,594	535,922	622,897	495,316	534,121	593,243	501,892	543,988	518,130	507,595		507,595
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	3,784,499	3,719,621	3,546,291	1,890,336	3,472,535	1,803,825	4,580,957	2,472,667	535,203	4,215,359	4,436,069	4,637,248	6,610,270	3,515,760		3,515,760
13	Notes Rec'b - Assoc. Cos.																
14	Accts. Rec'b - Other																
15	Accrued Interest Rec'b																
16	Allowance for Bad Debts																
17	Materials & Supplies																
18	Misc Current & Accrued Assets	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635	20,635		20,635
19																	
20	TOTAL CURRENT ASSETS	5,980,974	5,998,766	5,755,898	5,821,127	5,784,960	6,084,072	6,731,791	6,281,586	6,343,256	7,027,433	7,319,347	7,070,728	7,228,813	6,408,367		6,408,367
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges																
25	Clearing Accounts																
26	Deferred Rate Case Expense (See Note 1)	546,411	536,803	527,195	518,005	508,865	500,223	496,243	486,636	477,028	467,420	457,812	448,204	311,842	483,284	(262,844)	220,340
27	Other Miscellaneous Deferred Debits (See Note 1)	111,565	101,425	98,269	102,665	99,466	96,631	88,055	84,599	81,542	83,316	79,423	71,280	67,854	89,699	16,507	106,206
28	Accum. Deferred Income Taxes																
29																	
30	TOTAL OTHER ASSETS	657,976	638,228	625,464	620,670	608,331	596,854	584,298	571,235	558,570	550,736	537,235	519,484	379,896	572,983	(246,437)	326,546
31																	
32	TOTAL ASSETS	18,397,866	18,681,397	18,378,745	18,980,489	18,885,320	19,085,989	19,205,261	18,985,661	18,980,926	18,868,450	18,849,423	18,747,364	18,730,660	18,829,827	(246,437)	18,583,390
33																	
34	Notes:																
35	1. See Schedule A-3, Working Capital Adjustments.																

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Common Stock Issued	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		200,000
2	Preferred Stock Issued																
3	Additional Paid in Capital	7,091,543	7,710,318	7,710,318	8,519,873	8,519,873	8,519,873	8,524,337	8,524,337	8,524,337	8,524,337	8,524,337	8,538,226	8,538,226	8,289,687		8,289,687
4	Retained Earnings	472,100	364,411	300,988	203,513	148,594	291,097	380,261	248,883	203,480	168,180	105,962	18,967	(38,976)	220,572		220,572
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,763,643	8,274,728	8,211,306	8,923,386	8,868,467	9,010,970	9,104,598	8,973,220	8,927,817	8,892,497	8,830,299	8,755,193	8,697,250	8,710,259		8,710,259
8																	
9	Bonds																
10	Reacquired Bonds																
11	Advances From Associated Companies																
12	Other Long-Term Debt																
13																	
14	TOTAL LONG-TERM DEBT																
15																	
16	Accounts Payable	644,825	436,920	258,132	114,045	58,111	106,984	130,876	111,592	134,237	91,481	99,004	88,886	188,558	188,189		189,189
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	(291,441)	7,164,359
19	Customer Deposits	82,090	83,820	85,070	88,680	88,860	89,530	66,371	54,363	57,790	59,955	60,140	59,390	61,210	71,928		71,928
20	Accrued Taxes	68,599	68,886	15,145	36,714	58,385	81,207	102,295	51,528	72,419	42,202	84,464	74,954	75,071	63,990		63,990
21	Current Portion Long Term Debt																
22	Accrued Interest	(4,032)	(3,658)	(3,274)	(2,899)	(2,498)	(2,095)	(1,757)	(1,481)	(1,205)	(905)	(800)	(303)	3	(1,900)		(1,900)
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities & Credits (See Note	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	84,530	48,247	132,777
25																	
26	TOTAL CURRENT & ACCRUED LIABILITIES	8,331,812	8,128,098	7,893,403	7,774,870	7,741,188	7,815,956	7,837,915	7,756,332	7,803,571	7,733,063	7,783,338	7,763,257	7,865,172	7,863,537	(243,194)	7,620,343
27																	
28	Advances for Construction	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)	(2,948)		(2,948)
29	Prepaid Capacity Charges																
30	Accum. Deferred ITC's (See Note 2)	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	102,883	(4,712)	98,171
31	Operating Reserves																
32																	
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	99,935	(4,712)	95,223
34																	
35	Contributions in Aid of Construction	3,070,808	3,070,808	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,070,876	3,071,228	3,071,351	3,071,351	3,070,968		3,070,968
36	Less: Accum. Amortization of CIAC	(2,061,480)	(2,068,063)	(2,074,865)	(2,081,268)	(2,087,871)	(2,094,474)	(2,101,077)	(2,107,680)	(2,114,283)	(2,120,886)	(2,127,490)	(2,134,094)	(2,140,698)	(2,101,078)		(2,101,078)
37																	
38	Accumulated Deferred Income Taxes (See Note 3)	1,193,128	1,177,880	1,177,880	1,192,690	1,192,725	1,192,725	1,193,014	1,192,978	1,193,010	1,192,965	1,192,115	1,191,722	1,137,850	1,186,208	1,469	1,187,677
39																	
40	Total Equity Capital and Liabilities	18,397,066	18,881,397	18,378,745	18,980,489	18,885,320	19,095,988	19,205,261	18,985,661	18,980,826	18,868,450	18,849,423	18,747,364	18,730,860	18,828,827	(248,437)	18,583,390

Notes:
 1. See Schedule A-3, Working Capital Adjustments.
 2. Adjustment to reflect the yearly amortization of \$2,355,96, not recorded on the books of UWF by error in 2007 & 2008.
 3. ADIT thirteen months average adjustment of \$1,469 resulting from state and federal ADIT allocation adjustments of \$(1,418) for 12/2007 and \$1,390 for 12/2008. These two year-end amounts were not included in the 2007 and 2008 Annual Reports.

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	93,791	6,998	100,790	32,842 (A)	133,632	B-4, B-3
2							
3	Operation & Maintenance	89,963	(9,240)	80,723	8,355 (B)	89,078	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	22,630	(15,248)	7,382	(C), (D)	7,382	B-13, B-3
6							
7	Amortization/Other Expense	-	2,016	2,016	- (E)	2,016	
8							
9	Taxes Other Than Income	9,026	(2,299)	6,728	1,478 (F)	8,206	B-15, B-3
10							
11	Provision for Income Taxes		(1,850)	(1,850)	8,658 (G)	6,808	C-1, B-3
12							
13	OPERATING EXPENSES	121,619	(26,621)	94,998	18,491	113,489	
14							
15	NET OPERATING INCOME	(27,828)	33,619	5,791	14,351	20,142	
16							
17							
18	RATE BASE	301,683	(17,375)	284,308		284,308	
19							
20							
21	RATE OF RETURN	-	%	2.04	%	7.08	%

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

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

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4	93,791	-
6	Adjustment to remove Accrued Revenues per B4	2,167	-
7	Test Year Adjusted Revenues	95,958	-
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water revenues per Schedule E-2	100,790	-
12	Test Year Adjusted Revenues net of Accrual per above	95,958	-
13	Adjustment required to annualize revenues	4,832	-
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize a		
18	7.08 % rate of return	32,842	-
19			
20	Total Adjustments to Revenues	39,840	-
21			
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
23	(1) To correct parent companies allocations during the year based on ERCs		
24	604 - Employee Pensions & Benefits	5	
25	618 - Chemicals	24	
26	620 - Materials	1,446	
27	632 - Contractual Services - Acct.	(2)	
28	633 - Contractual Services - Legal	402	
29	636 - Contractual Services - Other	(12)	
30	659 - Insurance - Other	(4)	
31	666 - Regulatory Commission Expense - Rate Case Amort.	7,670	
32	667 - Regulatory Commission Expense - Other	517	
33	670 - Bad Debt Expense	6	
34	675 - Miscellaneous Expenses	145	
35	Total parent companies expenses reallocation based on ERCs	10,197	-
36			
37	(2) To adjust previous rate case amortization to allowed yearly amount		
38	Per Order No. PSC-07-0505-SC-WS	-	
39	Per allocation adjustment in (2) above	7,670	
40	666/766 - Regulatory Commission Expense - Rate Case Amort.	(7,670)	
41			
42	(3) To remove charges from two bills from the City of Altamonte Springs for		
43	Sewage Treatment Purchased by Seminole County incorrectly charged to		
44	Orange County		
45	710 - Purchased Sewage Treatment		(5,970)
46			
47	(4) To correct allocations, annualize and increase salary and related expenses, and transportation expenses		
48	601 Salary & Wages	(6,949)	
49	603 Salary & Wages - Officers	(1,648)	
50	604 Employee Pensions & Benefits	(2,473)	
51	650 Transportation Expense	(697)	
52	Total Salary & Transportation allocation adjustment	(11,767)	-
53			
54	<u>Pro-Forma Adjustments</u>		
55	(5) To reflect the increase in wholesale cost of 2008 water gallons purchased		
56	from Orlando Utilities Commission and Orange County Utilities based on their		
57	current rates effective 10/01/09		
58	Crescent Heights System	4,367	
59	Davis Shores System	220	
60	610 - Purchased Water	4,587	

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

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

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

Line No.	Description	Water	Wastewater
1	(6) Amortization of Deferred Costs		
2	(a) Amortization of rate case expense per Schedule B-10	3,768	
3	Adjustments for Deferred Costs	3,768	
4			
5	Total Adjustment required to O&M Expenses	(885)	(5,970)
6			
7	(C) <u>Adjustment to Depreciation Expense:</u>		
8	(1) a. To correct parent companies allocations during the year based on ERCs	(6,402)	
9	b. To adjust depreciation expense for vehicle usage by Orange County	(176)	
10	(See Schedule B13, column (3) for account breakdown)	(6,578)	-
11			
12	(2) To allocate common depreciation expenses from UIF Common Cost Centers	125	
13	(See Schedule B13, column (4) for account breakdown)		
14			
15	(3) To rollforward depreciation expense & correct depreciation rates	(9,817)	
16	(See Schedule B13, column (5) for account breakdown)		
17			
18	Total Adjustments to Depreciation Expenses	(16,270)	-
19			
20	(D) <u>Adjustments to Amortization of CIAC</u>		
21	(1) To rollforward amortization of CIAC & correct amortization rates		
22	CIAC - Water Treatment Equipment	(12)	
23	CIAC - Distribution Reservoirs & Standpipes	10	
24	CIAC - Transmission & Distribution Mains	52	
25	CIAC - Other Tangible Plant - Water	(911)	
26	CIAC - Water Tap	(160)	
27	CIAC - Water Plant Meter Fee	(1)	
28	(1) Adjustments to CIAC Amortization for 2008 associated with Rollover of CIAC	(1,022)	
29			
30	(E) <u>Adjustments to Amortization - Other Expense</u>		
31	(1) To reflect yearly amortization of the dismantlement of Crescent		
32	Heights/Davis Shores Water Treatment Plants		
33	Loss incurred in 7/2001 - \$8,691		
34	Loss incurred in 7/2003 - \$19,127		
35	Total Loss of \$27,818 amortized over 13.8 years	2,016	
36			
37	(F) <u>Taxes Other Than Income (TOTI)</u>		
38	Test Year Adjustments		
39	(1) Payroll Taxes		
40			
41	a. Adjust Payroll Taxes for salary allocations / annualization / increase	(738)	
42	Total Payroll Taxes Adjustment	(738)	
43			
44	(2) Real Estate Tax		
45	a. Correction of allocated taxes per books	91	
46	Total Real Estate Tax Adjustment	91	
47			
48	(3) General & Other Taxes		
49	b. Correction to allocated taxes per books	8	
50	Total General Other Taxes Adjustment	8	
51			
52	(4) Regulatory Assessment Fees (RAF)		
53	a. Calculate RAFs based on Adjusted Test Year Revenues		
54	Test Year Adjusted Revenues	95,958	
55	b. Calculate RAFs for Annualized Revenues		
56	Adjustment to Annualize Revenues	4,832	
57	Total Test Year Adjusted Revenues	100,790	
58	RAF Rate	4.5%	
59	Adjusted Test Year RAF	4,536	
60	Amount per books	6,196	
61	Total RAF Adjustment	(1,660)	
62			
63	Total Test Year Adjustments to TOTI	(2,299)	

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

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

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

Line No.	Description	Water	Wastewater
1	Pro Forma Adjustments		
2	(5) Regulatory Assessment Fees (RAF)		
3	a. Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	32,842	
5	RAF Rate	4.5%	
6	Adjustment to RAF	1,478	
7			
8	Total Pro Forma Adjustments to TOTI	1,478	
9			
10	Total increase (decrease) in Taxes Other Than Income	(821)	
11			
12	(G) <u>Provision for Income Taxes</u>		
13	(1) To calculate adjusted taxes prior to revenue increase	(1,850)	
14			
15	(2) To calculate additional taxes due to requested revenue adjustments	8,658	
16			
17	Total Adjustments to Provision for Income Taxes	6,808	

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	93,414	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	1,159	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13	Accrued Water Revenues	(2,167)	524 Revenues from Other Systems	
14	TOTAL WATER SALES	92,406	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	OTHER WATER REVENUES		TOTAL SEWER SALES	-
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	725	OTHER SEWER REVENUES	
19	472 Rents From Water Property		530 Guaranteed Revenues	
20	473 Interdepartmental Rents		531 Sale of Sludge	
21	474 Other Water Revenues	660	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25	TOTAL OTHER WATER REVENUES	1,385	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER SEWER REVENUES	-
28	TOTAL WATER OPERATING REVENUES	93,791		
29			TOTAL SEWER OPERATING REVENUES	-
30				
31				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: B-5

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

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

Preparer: Kirsten Weeks

Historic [X] or Projected []

Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Subtotal Annual	(15) Allocation to Sewer	(16) Total Water	(17) Other Test Year Adj.	(18) Adjusted Test Year	(19) Pro Forma Adj.	(20) Adjusted Total
1	601 Salaries & Wages - Employees	1,993	1,704	2,438	2,526	2,624	2,050	813	1,322	1,671	1,175	895	1,573	20,784	-	20,784	(6,949)	13,835		13,835
2	603 Salaries & Wages - Officers, Etc.	-	-	604	230	118	119	117	115	116	127	122	126	1,794	-	1,794	(1,648)	146		146
3	604 Employee Pensions & Benefits	-	-	1,627	410	556	397	456	501	462	480	394	540	5,803	-	5,803	(2,468)	3,335		3,335
4	610 Purchased Water	3,068	3,030	3,402	3,413	3,996	4,273	3,018	3,687	2,954	4,312	3,411	3,001	41,565	-	41,565		41,565	4,587	46,152
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
8	620 Materials & Supplies	-	-	345	154	125	329	214	138	147	137	61	70	1,720	-	1,720	1,446	3,166		3,166
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	2	(2)	-	-	-	-	-		-
10	632 Contractual Services - Acct.	-	-	139	30	(83)	48	29	29	94	29	66	(55)	326	-	326	(2)	324		324
11	633 Contractual Services - Legal	-	-	72	(1)	31	5	12	11	10	35	2	12	189	-	189	402	591		591
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
13	635 Contractual Services - Testing	283	470	40	50	50	80	470	510	(140)	995	-	80	2,888	-	2,888		2,888		2,888
14	636 Contractual Services - Other	-	-	466	113	150	137	264	118	149	200	125	331	2,051	-	2,051	(12)	2,039		2,039
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	642 Rental of Equipment	-	-	15	-	-	-	-	-	(15)	-	-	-	-	-	-	-	-		-
17	650 Transportation Expenses	-	-	627	148	189	60	234	190	214	165	132	121	2,080	-	2,080	(697)	1,383		1,383
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
21	659 Insurance - Other	-	-	735	179	201	270	257	286	212	(52)	156	280	2,514	-	2,514	(4)	2,510		2,510
22	660 Advertising Expense	-	-	-	-	-	-	-	1	-	-	-	1	2	-	2		2		2
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,768	3,768
24	667 Reg. Comm. Exp. - Other	-	-	12	44	5	11	-	-	-	-	-	-	72	-	72	517	589		589
25	670 Bad Debt Expense	(140)	348	288	103	321	6	-	1	-	7	1	3,775	4,710	-	4,710	6	4,716		4,716
26	675 Miscellaneous Expenses	1	-	675	142	183	1,315	307	117	20	308	352	45	3,465	-	3,465	145	3,610		3,610
27																				
28	TOTAL	5,205	5,552	11,485	7,541	8,466	9,100	6,191	7,004	5,894	7,898	5,719	9,908	89,963	-	89,963	(9,240)	80,723	8,355	89,078

Note:

Schedule W-10(a) of the 2008 Annual Reports shows Total Water Utility Expenses of \$95,933. The difference from the total of \$89,963 in this schedule is due to an incorrect entry in the Annual Report of \$5,970 under the Purchased Sewer Treatment line. This expenditures pertains to Seminole County and has been adjusted accordingly. See Schedule B-3 - Adjustments to O&M Expenses.

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/05	(3) Current TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 12,123	20,784	(6,949)	13,835	1,712	14.12 %	Please see Note 1 on Schedule B-7 pp 2 of 2.
2	603 Salaries & Wages - Officers, Etc.	-	1,794	(1,648)	146	146	100.00 %	Please see Note 1 on Schedule B-7 pp 2 of 2.
3	604 Employee Pensions & Benefits	3,329	5,803	(2,468)	3,335	6	0.18 %	Under the Benchmark
4	610 Purchased Water	38,651	41,565	-	41,565	-	%	
5	615 Purchased Power	-	-	-	-	-	%	
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	-	-	24	24	24	100.00 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The increase in expense is not material, within a reasonable yearly variance, and not out of the ordinary.
8	620 Materials & Supplies	1,982	1,720	1,446	3,166	1,184	59.74 %	Please see Note 2 on Schedule B-7 pp 2 of 2.
9	631 Contractual Services - Engr.	25	-	-	-	(25)	(100.00) %	There was no use of engineering services during the test year for non-capitalized expenditures.
10	632 Contractual Services - Acct.	344	326	(2)	324	(20)	(5.81) %	Under the benchmark, not significant.
11	633 Contractual Services - Legal	366	189	402	591	225	61.48 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The decrease in expense is not material, within a reasonable yearly variance, and not out of the ordinary.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	The increase reflects less than 2 hours of legal services during the test year.
13	635 Contractual Services - Testing	392	2,888	-	2,888	2,496	636.73 %	The increase in expense reflects an increase in the cost to analyze water samples as mandated by regulatory requirements. The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
14	636 Contractual Services - Other	483	2,051	(12)	2,039	1,556	322.15 %	
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	-	-	-	-	%	
17	650 Transportation Expenses	2,927	2,080	(697)	1,383	(1,544)	(52.75) %	The cost of operating and maintaining vehicles has increased significantly since the last rate case, particularly fuel costs. Yet, through efficient operation of the utility, the test year expense decreased.
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	-	-	-	-	%	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	1,782	2,514	(4)	2,510	728	40.85 %	Insurance costs have increased over time at a higher pace than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
22	660 Advertising Expense	-	2	-	2	2	100.00 %	This amount was erroneously booked to Advertising expense and should have been included in the Miscellaneous expense account.
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	%	
24	667 Reg. Comm. Exp. - Other	-	72	517	589	589	100.00 %	Since the amounts being compared are small, any change will result in a very large percentage increase. The increase in expense is not material, within a reasonable yearly variance, and not out of the ordinary.
25	670 Bad Debt Expense	3,105	4,710	6	4,716	1,611	51.88 %	Bad debt expenses increased due to an increase in uncollectible balances due from UIF - Orange County customers.
26	675 Miscellaneous Expenses	4,418	3,465	145	3,610	(808)	(18.29) %	Please see Note 2 on Schedule B-7 pp 2 of 2.
27	TOTAL	69,927	89,963	(9,240)	80,723	7,882	11.27 %	
28								
29	Total Customers (ERC's)	329.5			303.5	(26)	(7.89) %	
30								
31	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
32								
33	Benchmark Index: Increase in Customer ERC's					0.9211		
34	Increase in CPI					1.1691		
35								
36						1.0769		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) TY 12/31/05	(3) TY 12/31/08	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	Note 1 - In order to compare accounts 601&603, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
2								
3	Note 1:							
		<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	
4	601 Salaries & Wages - Employees	12,123	20,784	(6,948)	13,835	1,712	14.12 %	
5	603 Salaries & Wages - Officers, Etc.	-	1,794	(1,648)	146	146	100.00 %	
6	Total	12,123	22,578	(8,597)	13,981	1,858	15.33 %	The total number of employees and available positions increased over the past 5 years, as well as the associated health costs for those employees.
7								
8								
9	Note 2 - In order to compare accounts 620&675 and 720&775, they should be combined because for the 2008 Test Year several of the sub-accounts were grouped differently from the 2005 Test Year to better conform to the classification of accounts according to the NARUC Chart of Accounts.							
10								
11								
12	Note 2:							
		<u>TY 12/31/05</u>	<u>TY 12/31/08</u>	<u>TY Adj.'s</u>	<u>Adjusted TY</u>	<u>\$ Difference</u>	<u>% Difference</u>	<u>Explanation</u>
13	620 Materials & Supplies	1,982	1,720	1,446	3,166	1,184	59.74 %	Note that when combined, the total expenses in these two accounts are below the benchmark
14	675 Miscellaneous Expenses	4,418	3,465	145	3,610	(808)	(18.29) %	
15	Total	6,400	5,185	1,591	6,776	376	5.88 %	Office supplies, office utilities, office maintenance and miscellaneous expenses have all increased substantially due to the effect of inflation, as well as the associated costs with developing and maintaining the Company's website. The website provides near real time consumer information such as boil water advisories, Consumer Confidence Reports, points of contact for information, and bill payment options. Operators have had to adjust to increases in mandated regulatory requirements by utilizing new technology.

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Florida; Orange County

Schedule: B-9

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Kirsten Weeks

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service		Meter reading services; Maintenance and repair activities to water mains
2	Computer Maintenance	Arlington Computer Products, Inc.; Ashwood Computer Co; AT&T; Bandwith.com, Inc.; Black Box Corporation; CDW Computer Centers, Inc.; Corporate Express Imaging & Co.; Convad Communications; Express Data Service; Hughes Network System; IP Soft; M. Schuster; Oracle USA, Inc.; RCM Data Corporation; Securetec; Sensus Technologies, Inc.; Vanguard Archives, Inc.; Webex Communications; Whitelight Group LLC; Xerox Corporation	1,281	Maintaining all company servers; Server updates; Maintaining server environment; Repairs and maintenance to all products beyond company capabilities; Updates to accounting, billing and fixed asset systems;
3	Computer Amortization & Program Cost	Ashwood Computer Co., Microsoft	38	Program Costs
4	Internet Supplier	AT&T; Paul D. Burris; CDW Computer Centers Inc.; Covad Communications; Lisa Ann Crossett; Steven M. Lubertozzi; MPINET; Webex Communications	24	Internet Services
5	Accounting Studies	WSC Personnel	4	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	187	Audit Services
7	Employment Finders Fees	Garelli Wong	146	Temporary Employment Services
8	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcnees, Wallace & Nurick; Moore Carney Ryan & Lattanzi LLP; Rose, Sundstrom & Bentley; Squire, Sanders & Dempsey LLP; Troutman Sanders LLP; Vorys, Sater, Seymour & Pease LLP; Wildman, Harrold, Allen & Dixon LLP; Winston & Strawn; Butler, Pappas, Weihmuller, Katz	188	Various Legal Issues
9	Payroll Services	Automatic Data Processing, Inc.	80	Payroll Services
10	Tax Return Review	PriceWaterhouseCoopers, LLC.	136	Tax Return
11	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	338	Permanent Employment
12	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pirmie, Inc.; US Bank Trust National Association; Whitelight Group LLC	141	Other Outside Services
13	Total		\$ 2,563	

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Estimated Hours	Total Estimate of Charges by Firm*	Type of Service Rendered
1	Milian, Swain & Associates	Deborah Swain	200.00	100.00	20,000	Assist w/MFRs, data requests, audit facilitation
2	Milian, Swain & Associates	Cynthia Yapp	150.00	-	-	Assist w/MFRs, data requests, audit facilitation
3	Milian, Swain & Associates	Maria Bravo	150.00	1,400.00	210,250	Assist w/MFRs, data requests, audit facilitation
4	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	300.00	135.00	40,500	Legal Fees
5	Rose, Sundstrom & Bentley, LLP	Martin Friedman	330.00	135.00	44,550	Legal Fees
6	M&R Consultants	Frank Seidman	145.00	135.00	19,790	U&UAnalysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Ciecierski, Daniel	29.00	350.00	10,150	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Casados, Jim	62.00	40.00	2,480	Billing Analyst, Implementation of Rates
10	Water Service Corp.	DiPasquale, Susan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
11	Water Service Corp.	Durham, Rick	106.24	20.00	2,125	Assist w/MFRs, data requests, audit facilitation
12	Water Service Corp.	Flynn, Patrick	33.92	350.00	11,872	Assist w/MFRs, data requests, audit facilitation
13	Water Service Corp.	Gongre, Bryan	33.92	50.00	1,696	Assist w/MFRs, data requests, audit facilitation
14	Water Service Corp.	Granite, Deborah	33.00	40.00	1,320	Billing Analyst, Implementation of Rates
15	Water Service Corp.	Hanks, Peggy	33.92	10.00	339	Assist w/MFRs, data requests, audit facilitation
16	Water Service Corp.	Hoy, John	114.00	80.00	9,120	Assist w/MFRs, data requests, audit facilitation
17	Water Service Corp.	Krugler, Adrienne	40.00	10.00	400	Billing Analyst, Implementation of Rates
18	Water Service Corp.	Marzouk, Michelle	15.00	40.00	600	Assist w/MFRs, data requests, audit facilitation
19	Water Service Corp.	Nedved, Spencer	27.00	500.00	13,500	Assist w/MFRs, data requests, audit facilitation
20	Water Service Corp.	Povich, Erin	39.00	500.00	19,500	Assist w/MFRs, data requests, audit facilitation
21	Water Service Corp.	Schiopu, Mircea	22.00	40.00	880	Customer Notices, Mailings, etc.
22	Water Service Corp.	Valrie, Lawanda	23.00	200.00	4,800	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Weeks, Kirsten	49.00	400.00	19,600	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Williams, John III	57.00	50.00	2,850	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a	16,864	Customer notices, postage
26	Water Service Corp.		n/a	n/a	2,016	Customer notices, stock
27	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
28	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
29	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
30	Water Service Corp.		n/a	n/a	-	Printing Services, copies
31	Water Service Corp.		n/a	n/a	-	Temp Services
32	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
33						
34	Estimate Through:				\$ 475,898	
35	[x] PAA					
36	[] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41						
42		(A)	(B)	(C)		
43	Total projected rate case expense	Water	Wastewater	Total		
44		343,325	132,573	475,898		
45	Annual Amortization - All UIF systems	85,831	33,143	118,975		
46	Annual Amortization - Orange County	3,768	-	3,768		
47						
48						
49	Method of allocation between UIF systems (based on ERC counts 12/31/08):					
50	Total Customers - UIF	6,912.7	2,669.3	9,582.0		
51	Total Customers - Orange County	303.5	-	303.5		
52	Percentage of customers	4.39%		3.17%		
53						
54	Method of allocation for the county (based on ERC counts 12/31/08):					
55	Total Customers - County	303.5	-	303.5		
56	Percentage of customers	100.00%		100.00%		
57						

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
1	TANK MAINT (WTR)	As needed	549	5 years	109.76
2	TANK MAINT (WTR)	As needed	4,113	5 years	822.54
3	DEF CHGS-TANK MAINT&REP WTR	As needed	10	5 years	2.01
4	HURRICANE DEF	As needed	1,865	5 years	373.08

Allocation of Expenses

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

Preparer: Erin Povich

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

Utilities, Inc. of Florida
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2008				
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated		100.00% Water	0.00% Sewer	
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems			Total
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$580	519,489	\$520,069	580	-
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$165	150,615	150,780	165	-
3	601/603/701/703	Salaries	0.07%	99.93%	100.00%	ERC	\$1,122	\$1,508,081	\$1,509,204	1,122	-
4	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$1,587	1,451,970	1,453,556	1,587	-
5	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$322	294,202	294,523	322	-
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$139	127,361	127,500	139	-
8	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$7	5,942	5,949	7	-
9	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$441	403,238	403,678	441	-
10	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	(\$1)	(1,120)	(1,121)	(1)	-
11	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$1	589	589	1	-
12	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$518	473,883	474,401	518	-
13	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$735	672,495	673,230	735	-
14							\$5,613	\$5,606,744	\$5,612,357	5,613	-
15											
16	Water Service Corp. Allocated RVP Expenses										
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.31%	99.69%	100.00%	ERC	\$213	69,375	69,588	213	-
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$213	\$69,375	\$69,588	213	-
31											
32	Water Service Corp. Allocated Regional Expenses										
33	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$0	\$23	\$23	0	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	\$37	9,472	9,510	37	-
36	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	\$40	10,128	10,167	40	-
37	620/720	Materials and Supplies	0.39%	99.61%	100.00%	ERC	\$29	7,371	7,399.84	29	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$25	6,455	6,481	25	-
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$121	30,992	31,113	121	-
44							\$252	\$64,442	\$64,694	252	-
45											
46	Water Service Corp. Allocated State Expenses										
47	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$11	\$2,805	\$2,816	11	-
48	408	Taxes Other than Income	0.39%	99.61%	100.00%	ERC	\$375	95,910	96,285	375	-
49	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	(\$28)	(7,202)	(7,230)	(28)	-
50	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.76%	99.24%	100.00%	ERC	\$21	2,763	2,785	21	-
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.39%	99.61%	100.00%	ERC	\$65	16,758	16,823	65	-
55	636/736	Contractual Services - Other	0.40%	99.60%	100.00%	ERC	\$0	96	96	0	-
56	642/742	Rental Equipment	0.39%	99.61%	100.00%	ERC	\$15	3,811	3,826	15	-
57	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$628	160,703	161,331	628	-
58	667/767	Reg. Commission Exp. - Other	0.39%	99.61%	100.00%	ERC	\$12	2,958	2,970	12	-
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$9	2,370	2,379	9	-
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$1,108	\$280,972	\$282,081	1,108	-
63											
64											
65											
66											

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

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

Schedule B-12
 Page 2 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending April 30, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$167	149,666	\$149,833	167	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$30	27,633	27,663	30	-
4	601/603/701/703	Salaries	0.10%	99.90%	100.00%	ERC	\$517	536,298	536,815	517	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$411	377,465	377,877	411	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$148	135,520	135,667	148	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$30	27,470	27,500	30	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$9	8,509	8,518	9	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$77	70,364	70,441	77	-
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$0	379	380	0	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$98	89,525	89,623	98	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$179	164,057	164,236	179	-
							\$1,666	\$1,586,886	\$1,588,552	1,666	-
Water Service Corp. Allocated RVP Expenses											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	\$0	0	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.30%	99.70%	100.00%	ERC	\$71	\$23,125	\$23,196	71	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 71	\$ 23,125	\$ 23,196	71	-
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$0	8	\$8	0	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.39%	99.61%	100.00%	ERC	\$44	11,245	11,289	44	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 44	\$ 11,253	\$ 11,297	44	-
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$6	\$1,496	\$1,502	6	-
50	408	Taxes Other than Income	0.39%	99.61%	100.00%	ERC	\$140	35,899	36,039	140	-
51	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	\$104	26,741	26,845	104	-
52	604/704	Employee Benefits	0.38%	99.62%	100.00%	ERC	\$0	100	100	0	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$10	2,332	2,343	10	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.39%	99.61%	100.00%	ERC	(\$11)	(2,712)	(2,722)	(11)	-
57	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$35	9,058	9,093	35	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$148	37,974	38,122	148	-
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$42	10,898	10,941	42	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 476	\$ 121,787	\$122,263	476	-

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

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

Schedule B-12
 Page 3 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending May 31, 2008			100.00% Water	0.00% Sewer	
			Utilities, Inc. of Florida Orange County	Other Companies/ Svstems	Total		Utilities, Inc. of Florida Orange County	Other Companies/ Svstems	Total			
			(1)	(2)	(3)		(5)	(6)	(7)			(8)
Water Service Corp. Allocated Expenses:												
1	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$168	149,998	\$150,165	168	-	
2	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$33	30,250	30,283	33	-	
3	601/603/701/703	Salaries	0.08%	99.92%	100.00%	ERC	\$283	358,663	358,946	283	-	
4	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$554	508,443	508,997	554	-	
5	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$116	106,270	106,386	116	-	
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
7	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	(\$83)	(75,751)	(75,833)	(83)	-	
8	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$31	28,657	28,689	31	-	
9	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$144	132,305	132,449	144	-	
10	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	46	46	0	-	
11	670/770	Bad Debt Expense	0.13%	99.89%	100.00%	ERC	\$2	2,275	2,277	2	-	
12	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$83	76,220	76,304	83	-	
13	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$201	184,610	184,811	201	-	
14							\$1,533	\$1,501,987	\$1,503,519	1,533	-	
15												
16												
17	Water Service Corp. Allocated RVP Expenses											
18	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
19	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
20	601/603/701/703	Salaries	0.30%	99.70%	100.00%	ERC	\$71	\$23,125	\$23,196	71	-	
21	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
22	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
23	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
24	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
25	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
26	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
27	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
28	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
29	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
30	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
31							\$71	\$23,125	\$23,196	71	-	
32												
33	Water Service Corp. Allocated Regional Expenses											
34	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$0	\$8	\$8	0	-	
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
36	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
37	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
38	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
39	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
40	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
42	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$2	399	400	2	-	
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
46							\$2	\$407	\$408	2	-	
47												
48	Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$6	\$1,496	\$1,502	6	-	
50	408	Taxes Other than Income	0.39%	99.61%	100.00%	ERC	\$113	28,943	29,056	113	-	
51	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	\$117	29,942	30,059	117	-	
52	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	\$3	687	690	3	-	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	0.40%	99.60%	100.00%	ERC	\$12	2,948	2,960	12	-	
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
57	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$7	1,677	1,684	7	-	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$187	48,025	48,212	187	-	
60	667/767	Reg. Commission Exp. - Other	0.39%	99.61%	100.00%	ERC	\$5	1,194	1,199	5	-	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$45	11,642	11,687	45	-	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							\$493	\$126,555	\$127,049	493	-	
65												
66	Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.											

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 4 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida,
 Orange County
 Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.11%	99.9%	100.0%	ERC	\$169	150,908	\$151,078	169	-
3	408	Taxes Other than Income	0.11%	99.9%	100.0%	ERC	\$34	30,717	30,750	34	-
4	601/603/701/703	Salaries	0.08%	99.9%	100.0%	ERC	\$303	361,310	361,613	303	-
5	604/704	Employee Benefits	0.11%	99.9%	100.0%	ERC	\$397	362,338	362,735	397	-
6	620/720	Materials and Supplies	0.11%	99.9%	100.0%	ERC	\$307	280,562	280,870	307	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.9%	100.0%	ERC	\$47	43,286	43,333	47	-
9	633/733	Contractual Services - Legal	0.11%	99.9%	100.0%	ERC	\$5	4,362	4,367	5	-
10	636/736	Contractual Services - Other	0.11%	99.9%	100.0%	ERC	\$89	81,504	81,594	89	-
11	650/750	Transportation Expenses	0.12%	99.9%	100.0%	ERC	\$0	50	50	0	-
12	670/770	Bad Debt Expense	0.11%	99.9%	100.0%	ERC	\$6	5,541	5,547	6	-
13	675/775	Miscellaneous Expenses	0.11%	99.9%	100.0%	ERC	\$113	103,539	103,653	113	-
14	659/759	Other Insurance	0.11%	99.9%	100.0%	ERC	\$270	246,186	246,456	270	-
15							\$1,740	\$1,670,305	\$1,672,045	1,740	-
16											
17		Water Service Corp. Allocated RVP Expenses									
18											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.32%	99.7%	100.0%	ERC	\$73	\$23,123	\$23,196	73	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 73	\$ 23,123	\$23,196	73	-
33		Water Service Corp. Allocated Regional Expenses									
34											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.40%	99.6%	100.0%	ERC	\$1	215	216	1	-
46							\$ 1	\$ 215	\$216	1	-
47		Water Service Corp. Allocated State Expenses									
48											
49	403	Depreciation Expenses	0.44%	99.6%	100.0%	ERC	\$734	\$166,488	\$167,223	734	-
50	408	Taxes Other than Income	0.39%	99.6%	100.0%	ERC	\$69	17,663	17,731	69	-
51	601/603/701/703	Salaries	0.39%	99.6%	100.0%	ERC	(\$317)	(81,272)	(81,590)	(317)	-
52	604/704	Employee Benefits	0.39%	99.6%	100.0%	ERC	\$2	404	406	2	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.46%	99.5%	100.0%	ERC	\$42	9,130	9,172	42	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	636/736	Contractual Services - Other	0.39%	99.6%	100.0%	ERC	\$49	12,491	12,540	49	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.39%	99.6%	100.0%	ERC	\$60	15,321	15,381	60	-
60	667/767	Reg. Commission Exp. - Other	0.39%	99.6%	100.0%	ERC	\$11	2,879	2,890	11	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.39%	99.6%	100.0%	ERC	\$987	252,850	253,837	987	-
63	659/759	Other Insurance	0.40%	99.6%	100.0%	ERC	\$0	67	68	0	-
64							\$ 1,637	\$ 395,954	\$397,658	1,637	-
65											
66											

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

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 5 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.13%	99.87%	100.00%	ERC	\$291	219,590	\$219,882	291	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$37	33,964	34,001	37	-
4	601/603/701/703	Salaries	0.10%	99.90%	100.00%	ERC	\$366	368,082	368,448	366	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$452	420,317	420,769	452	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$225	208,699	208,924	225	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$30	27,470	27,500	30	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$10	9,664	9,674	10	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$214	199,041	199,255	214	-
11	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	\$0	108	108	0	-
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$132	122,747	122,879	132	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$257	238,673	238,930	257	-
15							\$2,013	\$1,848,357	\$1,850,370	2,013	-
Water Service Corp. Allocated RVP Expenses											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.31%	99.69%	100.00%	ERC	\$73	\$23,549	\$23,623	73	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 73	\$ 23,549	\$ 23,623	73	-
Water Service Corp. Allocated Regional Expenses											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ -	\$ -	\$ -	-	-
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	0.43%	99.57%	100.00%	ERC	\$155	\$36,273	\$36,428	155	-
50	408	Taxes Other than Income	0.39%	99.61%	100.00%	ERC	\$104	26,436	26,540	104	-
51	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	(\$457)	(116,654)	(117,111)	(457)	-
52	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	\$3	872	875	3	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.39%	99.61%	100.00%	ERC	\$5	1,209	1,214	5	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.39%	99.61%	100.00%	ERC	\$1	369	370	1	-
57	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$49	12,491	12,540	49	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$234	59,756	59,990	234	-
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$162	41,372	41,534	162	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 257	\$ 62,124	\$62,381	257	-

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

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 6 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$316	294,015	\$294,331	316	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$33	31,081	31,114	33	-
4	601/603/701/703	Salaries	0.10%	99.90%	100.00%	ERC	\$372	356,291	356,662	372	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$494	465,799	466,293	494	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$98	92,041	92,139	98	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$29	27,471	27,500	29	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$11	10,521	10,532	11	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$93	87,615	87,708	93	-
11	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	98	98	0	-
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$78	73,409	73,487	78	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$266	251,055	251,322	266	-
15							\$1,790	\$1,689,397	\$1,691,186	1,790	-
Water Service Corp. Allocated RVP Expenses:											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.31%	99.69%	100.00%	ERC	\$73	\$23,550	\$23,623	73	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 73	\$ 23,550	\$ 23,623	73	-
Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	100.00%	100.00%	ERC	\$0	64	64.99	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$0	111	111	0	-
46							\$ 0	\$ 175	\$ 175	0	-
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	0.38%	99.62%	100.00%	ERC	\$101	\$26,454	\$26,555	101	-
50	408	Taxes Other than Income	0.38%	99.62%	100.00%	ERC	\$114	29,745	29,858	114	-
51	601/603/701/703	Salaries	0.38%	99.62%	100.00%	ERC	\$75	19,574	19,648	75	-
52	604/704	Employee Benefits	0.38%	99.62%	100.00%	ERC	\$6	1,593	1,599	6	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.38%	99.62%	100.00%	ERC	\$1	243	244	1	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	636/736	Contractual Services - Other	0.38%	99.62%	100.00%	ERC	\$21	5,430	5,450	21	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.38%	99.62%	100.00%	ERC	\$190	49,726	49,916	190	-
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.38%	99.62%	100.00%	ERC	\$1	199	200	1	-
62	675/775	Miscellaneous Expenses	0.38%	99.62%	100.00%	ERC	\$30	7,925	7,956	30	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 539	\$ 140,888	\$141,427	539	-

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

Allocation of Expenses

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

Preparer: Erin Povich

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

Utilities, Inc. of Florida,
 Orange County
 Allocation Percentage

Line No.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending September 30, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$241	220,696	\$220,937	241	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$42	39,102	39,144	42	-
4	601/603/701/703	Salaries	0.11%	99.89%	100.00%	ERC	\$419	395,840	396,260	419	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$463	431,186	431,649	463	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$208	193,983	194,191	208	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$94	87,526	87,620	94	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$10	9,330	9,340	10	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$140	130,380	130,520	140	-
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$136	126,208	126,343	136	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$212	197,917	198,129	212	-
15							\$1,965	\$1,832,168	\$1,834,133	1,965	-
16											
Water Service Corp. Allocated RVP Expenses											
17											
18											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.31%	99.69%	100.00%	ERC	\$73	\$23,549	\$23,623	73	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 73	\$ 23,549	\$ 23,623	73	-
33											
Water Service Corp. Allocated Regional Expenses											
34											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	100.00%	100.00%	ERC	\$0	318	317.77	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$5	1,185	1,190	5	-
46							\$ 5	\$ 1,503	\$ 1,508	5	-
47											
Water Service Corp. Allocated State Expenses											
48											
49	403	Depreciation Expenses	0.46%	99.54%	100.00%	ERC	\$158	\$33,794	\$33,952	158	-
50	408	Taxes Other than Income	0.39%	99.61%	100.00%	ERC	\$247	63,834	64,081	247	-
51	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	\$735	189,902	190,637	735	-
52	604/704	Employee Benefits	0.38%	99.62%	100.00%	ERC	\$0	100	100	0	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.16%	99.84%	100.00%	ERC	(\$3)	(1,734)	(1,737)	(3)	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$8	2,136	2,144	8	-
58	642/742	Rental Equipment	0.39%	99.61%	100.00%	ERC	(\$15)	(3,811)	(3,826)	(15)	-
59	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$214	55,398	55,612	214	-
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$342	88,312	88,654	342	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 1,686	\$ 427,931	\$ 429,617	1,686	-
65											
66											

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

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 8 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses:									
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$312	290,719	\$291,031	312	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$39	36,694	36,732	39	-
4	601/603/701/703	Salaries	-0.09%	100.09%	100.00%	ERC	\$379	(408,649)	(408,270)	379	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$460	434,095	434,555	460	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$153	144,203	144,356	153	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$29	27,471	27,500	29	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$35	32,562	32,596	35	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$181	170,869	171,050	181	-
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$7	6,404	6,411	7	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$87	82,311	82,399	87	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	(\$52)	(49,046)	(49,098)	(52)	-
15							\$1,629	\$767,633	\$769,262	1,629	-
16											
17		Water Service Corp. Allocated RVP Expenses									
18											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	601/603/701/703	Salaries	0.30%	99.70%	100.00%	ERC	\$71	\$23,552	\$23,623	71	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.30%	99.70%	100.00%	ERC	\$3	832	835	3	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							\$ 74	\$ 24,384	\$ 24,457	74	-
33		Water Service Corp. Allocated Regional Expenses									
34											
35	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							\$ -	\$ -	\$ -	-	-
47		Water Service Corp. Allocated State Expenses									
48											
49	403	Depreciation Expenses	0.42%	99.58%	100.00%	ERC	\$126	\$30,116	\$30,242	126	-
50	408	Taxes Other than Income	0.37%	99.63%	100.00%	ERC	\$121	32,512	32,633	121	-
51	601/603/701/703	Salaries	0.37%	99.63%	100.00%	ERC	\$220	58,975	59,194	220	-
52	604/704	Employee Benefits	0.37%	99.63%	100.00%	ERC	\$0	100	100	0	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	0.37%	99.63%	100.00%	ERC	\$6	1,529	1,535	6	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	636/736	Contractual Services - Other	0.37%	99.63%	100.00%	ERC	\$14	3,708	3,722	14	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.37%	99.63%	100.00%	ERC	\$165	44,311	44,476	165	-
60	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	0.37%	99.63%	100.00%	ERC	\$202	54,062	54,264	202	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							\$ 854	\$ 225,312	\$ 226,165	854	-
65											
66		Note: Some of the accounts listed above will not tie directly to the general ledger because certain accounts have expenses directly booked to the company.									

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 9 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida:
 Orange County
 Allocation Percentage

Line No	G/L Acct No	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending November 30, 2008			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$254	244,468	\$244,723	254	-
2	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$33	32,344	32,377	33	-
3	601/603/701/703	Salaries	0.10%	99.90%	100.00%	ERC	\$361	352,490	352,851	361	-
4	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$396	386,140	386,535	396	-
5	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$59	58,033	58,093	59	-
6	631/731	Contractual Services - Engineering	0.10%	99.90%	100.00%	ERC	\$2	1,548	1,550	2	-
7	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	\$66	64,309	64,375	66	-
8	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	\$2	2,045	2,047	2	-
9	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$248	242,128	242,376	248	-
10	650/750	Transportation Expenses	0.13%	99.88%	100.00%	ERC	\$0	8	8	0	-
11	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$1	867	868	1	-
12	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	\$110	107,708	107,818	110	-
13	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$156	152,504	152,660	156	-
14							\$1,689	\$1,644,592	\$1,646,281	1,689	-
15											
16											
Water Service Corp. Allocated RVP Expenses:											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.29%	99.71%	100.00%	ERC	\$68	\$23,555	\$23,623	68	-
20	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$2	580	582	2	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$69	\$24,135	\$24,205	69	-
31											
32											
Water Service Corp. Allocated Regional Expenses:											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	650/750	Transportation Expense	0.42%	99.58%	100.00%	ERC	\$0	12	12	0	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	0.36%	99.64%	100.00%	ERC	\$1	173	174	1	-
44							\$1	\$185	\$186	1	-
45											
46											
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	0.40%	99.60%	100.00%	ERC	\$120	\$30,122	\$30,242	120	-
48	408	Taxes Other than Income	0.35%	99.65%	100.00%	ERC	\$94	26,566	26,660	94	-
49	601/603/701/703	Salaries	0.35%	99.65%	100.00%	ERC	\$32	9,078	9,110	32	-
50	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
51	618/718	Chemicals	0.36%	99.64%	100.00%	ERC	\$0	25	25	0	-
52	620/720	Materials and Supplies	0.44%	99.56%	100.00%	ERC	\$7	1,688	1,695	7	-
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	0.35%	99.65%	100.00%	ERC	(\$118)	(33,517)	(33,636)	(118)	-
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	0.35%	99.65%	100.00%	ERC	\$132	37,359	37,491	132	-
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	0.35%	99.65%	100.00%	ERC	\$125	35,534	35,660	125	-
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$392	\$106,854	\$107,246	392	-
63											
64											
65											
66											

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

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 10 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida:
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.10%	99.90%	100.00%	ERC	\$339	327,713	\$328,052	339	-
2	408	Taxes Other than Income	0.10%	99.90%	100.00%	ERC	\$23	22,576	22,599	23	-
3	601/603/701/703	Salaries	0.10%	99.90%	100.00%	ERC	\$365	357,084	357,449	365	-
4	604/704	Employee Benefits	0.10%	99.90%	100.00%	ERC	\$534	522,286	522,820	534	-
5	620/720	Materials and Supplies	0.10%	99.90%	100.00%	ERC	\$79	77,492	77,571	79	-
6	631/731	Contractual Services - Engineering	0.10%	99.90%	100.00%	ERC	(\$2)	(1,548)	(1,550)	(2)	-
7	632/732	Contractual Services - Accounting	0.10%	99.90%	100.00%	ERC	(\$54)	(52,890)	(52,944)	(54)	-
8	633/733	Contractual Services - Legal	0.10%	99.90%	100.00%	ERC	\$12	11,291	11,303	12	-
9	636/736	Contractual Services - Other	0.10%	99.90%	100.00%	ERC	\$318	310,914	311,232	318	-
10	650/750	Transportation Expenses	0.10%	99.90%	100.00%	ERC	\$0	393	393	0	-
11	670/770	Bad Debt Expense	0.10%	99.90%	100.00%	ERC	\$5	4,647	4,652	5	-
12	675/775	Miscellaneous Expenses	0.10%	99.90%	100.00%	ERC	(\$98)	(95,924)	(96,023)	(98)	-
13	659/759	Other Insurance	0.10%	99.90%	100.00%	ERC	\$290	282,995	283,285	290	-
14							<u>\$1,811</u>	<u>\$1,767,026</u>	<u>\$1,768,838</u>	<u>1,811</u>	<u>-</u>
15											
16											
Water Service Corp. Allocated RVP Expenses											
17	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
18	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
19	601/603/701/703	Salaries	0.29%	99.71%	100.00%	ERC	\$67	\$23,555	\$23,623	67	-
20	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$0	21	21	0	-
21	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							<u>\$ 67</u>	<u>\$ 23,576</u>	<u>\$ 23,644</u>	<u>67</u>	<u>-</u>
31											
32											
Water Service Corp. Allocated Regional Expenses											
33	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44							<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
45											
46											
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$122	\$30,744	\$30,866	122	-
48	408	Taxes Other than Income	0.35%	99.65%	100.00%	ERC	\$101	28,619	28,720	101	-
49	601/603/701/703	Salaries	0.35%	99.65%	100.00%	ERC	(\$377)	(106,833)	(107,210)	(377)	-
50	604/704	Employee Benefits	0.35%	99.65%	100.00%	ERC	\$2	553	555	2	-
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
53	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	636/736	Contractual Services - Other	0.35%	99.65%	100.00%	ERC	\$13	3,734	3,747	13	-
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	0.35%	99.65%	100.00%	ERC	\$121	34,212	34,332	121	-
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
60	675/775	Miscellaneous Expenses	0.35%	99.65%	100.00%	ERC	\$138	39,022	39,159	138	-
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							<u>\$ 119</u>	<u>\$ 30,051</u>	<u>\$30,170</u>	<u>119</u>	<u>-</u>
63											
64											
65											
66											

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

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

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Orange County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		Amounts Allocated			100.00% Water	0.00% Sewer
							Utilities, Inc. of Florida Orange County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1											
2	403	Depreciation Expense	0.11%	99.89%	100.00%	ERC	\$2,837	\$2,567,262	\$2,570,099	2,837	-
3	408	Taxes Other than Income	0.11%	99.89%	100.00%	ERC	\$468	\$434,976	\$435,444	468	-
4	601/603/701/703	Salaries	0.11%	99.89%	100.00%	ERC	\$4,487	\$4,185,490	\$4,189,977	4,487	-
5	604/704	Employee Benefits	0.11%	99.89%	100.00%	ERC	\$5,748	\$5,360,038	\$5,365,786	5,748	-
6	620/720	Materials and Supplies	0.11%	99.89%	100.00%	ERC	\$1,714	\$1,591,006	\$1,592,720	1,714	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
8	632/732	Contractual Services - Accounting	0.11%	99.89%	100.00%	ERC	\$328	\$303,723	\$304,051	328	-
9	633/733	Contractual Services - Legal	0.11%	99.89%	100.00%	ERC	\$132	\$122,883	\$123,015	132	-
10	636/736	Contractual Services - Other	0.11%	99.89%	100.00%	ERC	\$1,945	\$1,828,358	\$1,830,303	1,945	-
11	650/750	Transportation Expenses	0.11%	99.89%	100.00%	ERC	(\$0)	(\$417)	(\$418)	(0)	-
12	670/770	Bad Debt Expense	0.11%	99.89%	100.00%	ERC	\$22	\$20,701	\$20,723	22	-
13	675/775	Miscellaneous Expenses	0.11%	99.89%	100.00%	ERC	\$1,256	\$1,159,626	\$1,160,883	1,256	-
14	659/759	Other Insurance	0.11%	99.89%	100.00%	ERC	\$2,514	\$2,341,446	\$2,343,959	2,514	-
15							\$21,449	\$19,936,544	\$19,936,544	21,449	-
16											
Water Service Corp. Allocated RVP Expenses:											
17											
18											
19	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	0	-
20	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
21	601/603/701/703	Salaries	0.30%	99.70%	100.00%	ERC	\$853	\$280,059	\$280,913	853	-
22	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$0	\$21	\$21	0	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$4	\$1,413	\$1,417	4	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
32							\$ 857	\$ 281,493	\$ 282,350	857	-
Water Service Corp. Allocated Regional Expenses:											
33											
34											
35	403	Depreciation Expenses	0.39%	99.61%	100.00%	ERC	\$0	\$39	\$39	0	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
37	601/603/701/703	Salaries	0.39%	99.61%	100.00%	ERC	\$37	\$9,472	\$9,510	37	-
38	604/704	Employee Benefits	0.39%	99.61%	100.00%	ERC	\$40	\$10,128	\$10,167	40	-
39	620/720	Materials and Supplies	0.37%	99.63%	100.00%	ERC	\$29	\$7,753	\$7,782	29	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
41	636/736	Contractual Services - Other	0.39%	99.61%	100.00%	ERC	\$25	\$6,455	\$6,481	25	-
42	650/750	Transportation Expense	0.39%	99.61%	100.00%	ERC	\$2	\$411	\$412	2	-
43	667/767	Reg. Commission Exp. - Other	0.39%	99.61%	100.00%	ERC	\$44	\$11,245	\$11,289	44	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
45	675/775	Miscellaneous Expenses	0.39%	99.61%	100.00%	ERC	\$128	\$32,676	\$32,804	128	-
46							\$ 304	\$ 78,179	\$ 78,483	304	-
Water Service Corp. Allocated State Expenses:											
47											
48											
49	403	Depreciation Expenses	0.43%	99.57%	100.00%	ERC	\$1,539	\$359,789	\$361,328	1,539	-
50	408	Taxes Other than Income	0.38%	99.62%	100.00%	ERC	\$1,476	\$386,128	\$387,605	1,476	-
51	601/603/701/703	Salaries	0.46%	99.54%	100.00%	ERC	\$104	\$22,250	\$22,354	104	-
52	604/704	Employee Benefits	0.38%	99.62%	100.00%	ERC	\$17	\$4,408	\$4,425	17	-
53	618/718	Chemicals	0.36%	99.64%	100.00%	ERC	\$0	\$25	\$25	0	-
54	620/720	Materials and Supplies	0.50%	99.50%	100.00%	ERC	\$102	\$20,108	\$20,210	102	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
56	633/733	Contractual Services - Legal	0.39%	99.61%	100.00%	ERC	\$56	\$14,414	\$14,471	56	-
57	636/736	Contractual Services - Other	0.45%	99.55%	100.00%	ERC	\$78	\$17,303	\$17,380	78	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-
59	650/750	Transportation Expense	0.38%	99.62%	100.00%	ERC	\$2,079	\$542,784	\$544,862	2,079	-
60	667/767	Reg. Commission Exp. - Other	0.39%	99.61%	100.00%	ERC	\$27	\$7,032	\$7,059	27	-
61	670/770	Bad Debt Expense	0.38%	99.62%	100.00%	ERC	\$1	\$199	\$200	1	-
62	675/775	Miscellaneous Expenses	0.38%	99.62%	100.00%	ERC	\$2,082	\$543,987	\$546,070	2,082	-
63	659/759	Other Insurance	0.40%	99.60%	100.00%	ERC	\$0	\$67	\$68	0	-
64							\$ 7,561	\$ 1,918,427	\$ 1,926,056	7,561	-
65											
66											

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

used and useful depreciation expense by primary account

Line No.	(1) Account No. and Name	(2) Test Year Expense	(4) Adjustments			(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
			(3) B3 - (C)(1)	(4) B3 - (C)(2)	(5) B3 - (C)(3)			
1	INTANGIBLE PLANT							
2	301.1 Organization	131	3		(131)	3		
3	302.1 Franchises	-	7			7		
4	339.1 Other Plant & Misc. Equipment	-				-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements	156			3,289	3,445		
8	305.2 Collect. & Impound. Reservoirs	-				-		
9	306.2 Lake, River & Other Intakes	-				-		
10	307.2 Wells & Springs	1,038			(1,027)	11		
11	308.2 Infiltration Galleries & Tunnels	-				-		
12	309.2 Supply Mains	-				-		
13	310.2 Power Generation Equipment	-				-		
14	311.2 Pumping Equipment	-				-		
15	339.2 Other Plant & Misc. Equipment	-				-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements	11				11		
19	310.3 Power Generation Equipment	-				-		
20	311.3 Pumping Equipment - WTP	995	147		(995)	147		
21	320.3 Water Treatment Equipment	173			(171)	2		
22	339.3 Other Plant & Misc. Equipment	-				-		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights							
25	304.4 Structures & Improvements	-				-		
26	330.4 Distr. Reservoirs & Standpipes	99				99		
27	331.4 Transm. & Distribution Mains	1,948	9		(4)	1,953		
28	333.4 Services	679	(132)			547		
29	334.4 Meters & Meter Installations	2,587	(1,201)		(25)	1,361		
30	335.4 Hydrants	1				1		
31	336.4 Backflow Prevention Devices	-				-		
32	339.4 Other Plant & Misc. Equipment	-				-		
33	GENERAL PLANT							
34	303.5 Land & Land Rights							
35	304.5 Structures & Improvements	6,720	(208)		(6,366)	146		
36	340.5 Office Furniture & Equipment	2,932	(707)			2,225		
37	341.5 Transportation Equipment	977	(176)			801		
38	342.5 Stores Equipment	-				-		
39	343.5 Tools, Shop & Garage Equipment	4,054	(3,997)	125	(3,923)	(3,741)		
40	344.5 Laboratory Equipment	-	10			10		
41	345.5 Power Operated Equipment	-				-		
42	346.5 Communication Equipment	344	(333)		334	345		
43	347.5 Miscellaneous Equipment	-				-		
44	348.5 Other Tangible Plant	-			(798)	(798)		
45								
46	SUB-TOTAL	22,845	(6,578)	125	(9,817)	6,575	N/A	-
47								
48	LESS: AMORTIZATION OF CIAC	(215)			1,022	807		
49								
50	NET DEPRECIATION EXPENSE - WATER	22,630	(6,578)	125	(8,795)	7,382	N/A	-

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

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	6,196	1,879	955	(3)	9,026
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1.. Payroll Taxes					
6	Adjust Payroll Taxes for salary allocations / annualization /		(738)			(738)
7	increase per B-3					
8						
9	2. Real Estate Tax					
10	Adjustments to real estate taxes per B-3			91		91
11						
12	3. General & Other Taxes					
13	Adjustments to general & other taxes per B-3				8	8
14						
15	4. Regulatory Assessment Fees					
16	Adjustments to RAFs based on Adjusted and Annualized Test	(1,660)				(1,660)
17	Year Revenues per B-3					
18						
19	Adjusted Test Year TOTI - Water	4,536	1,141	1,046	5	6,728
20						
21	PRO FORMA ADJUSTMENTS					
22	5. Regulatory Assessment Fees					
23	a. Adjust for additional revenues requested	1,478				1,478
24						
25	Total Taxes Other than Income - Water	6,014	1,141	1,046	5	8,206

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (7,416)	\$ 14,224	\$ 6,808	\$ 6,808	
2							
3	Deferred Income Tax Expense	C-5	(1,706)	1,706	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8	-	-	-	-	-
11							
12	Total Income Tax Expense		\$ (9,122)	\$ 15,930	\$ 6,808	\$ 6,808	\$ -

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

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County
 Docket No.: 090462-W5
 Schedule Year Ended: 12/31/08
 Interim [] Final [X]
 Historic [X] Projected []

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

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total	Test Year	Test Year	Pro Forma	Pro Forma
	Per Books	Adjustments	Adjusted	Adjustments	Adjusted
	Water				
1	\$ (27,828)	\$ 33,619	\$ 5,791	\$ 14,351	\$ 20,142
2		(1,850)	(1,850)	8,658	6,808
3					
4	(27,828)	31,769	3,941	23,009	26,950
5	355	8,504	8,859	-	8,859
6					
7	(28,183)	23,265	(4,918)	23,009	18,091
8					
9	Schedule M Adjustments:				
10	591	(591)	-	-	-
11	(4,534)	4,534	-	-	-
12					
13	(3,943)	3,943	-	-	-
14					
15	(24,240)	19,322	(4,918)	23,009	18,091
16					
17					
18	(24,240)	19,322	(4,918)	23,009	18,091
19	(1,333)	1,063	(270)	1,266	995
20					
21					
22					
23	(1,333)	1,063	(270)	1,266	995
24					
25	(22,907)	18,259	(4,648)	21,744	17,096
26	0.34	0.34	0.34	0.34	0.34
27	(7,789)	6,209	(1,580)	7,393	5,813
28					
29					
30					
31	(7,789)	6,209	(1,580)	7,393	5,813
32					
33	Summary:				
34	(1,333)	1,063	(270)	1,266	995
35	(7,789)	6,209	(1,580)	7,393	5,813
36					
37	\$ (9,122)	\$ 7,272	\$ (1,850)	\$ 8,658	\$ 6,808
38					
39	Supporting Schedules: B-1, C-3, C-4, C-5, C-8				
40	Recap Schedules: C-1				

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Orange County

Page 1 of 1

Docket No.: 090462-WS

Preparer: Kirsten Weeks

Schedule Year Ended: 12/31/08

Interim [] Final [X]

Supporting Schedules: D-1, C-8

Historic [X] Projected []

Recap Schedule: C-2

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(15)	1,241	1,226	1,226	
7						
8	Other Interest Expense - Intercompany	370	7,263	7,633	7,633	
9						
10	AFUDC	537	(537)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 892	\$ 7,967	\$ 8,859	\$ 8,859	\$ -

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

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

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

Line No.		Water	Sewer
1	Meals	\$ 54	
2	AFUDC	537	
3	Total	\$ 591	\$ -
4			
5			
6			
7			
8	<u>Allocation of UIF timing differences to the various counties and systems</u>		
9			
10	Allocation Methodology to UIF systems is based upon number of ERCs at year end.		
11			
12	Total UIF Meals	<u>1,706</u>	
13			
14		<u>12/31/08 ERCs</u>	
15	Marion County - Water	532.1	95
16	Marion County - Wastewater	78.8	14
17	Orange County - Water	303.5	54
18	Pasco County - Water	3,013.3	537
19	Pasco County - Wastewater	1,185.0	211
20	Pinellas County - Water	433.3	77
21	Seminole County - Water	2,630.5	468
22	Seminole County - Wastewater	1,405.5	250
23	TOTAL UIF	9,582	1,231 475
24			
25			
26	Total UIF - AFUDC per books	<u>16,959</u>	
27			
28		<u>12/31/08 ERCs</u>	
29	Marion County - Water	532.1	942
30	Marion County - Wastewater	78.8	139
31	Orange County - Water	303.5	537
32	Pasco County - Water	3,013.3	5,333
33	Pasco County - Wastewater	1,185.0	2,097
34	Pinellas County - Water	433.3	767
35	Seminole County - Water	2,630.5	4,656
36	Seminole County - Wastewater	1,405.5	2,488
37	TOTAL UIF	9,582.0	12,235 4,724

Supporting Schedule: None
 Recap Schedules: C-2

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

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

Schedule: C-5
 Page 1 of 1
 Preparer: Kirsten Weeks

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	UIF		Per Books Allocation to County Systems									
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	Pinellas Water	Seminole Water	Seminole Sewer	
1	Timing Differences:												
2													
3	Tax Depreciation and Amortization	\$ 812,380		\$ 812,380									
4	Book Depreciation and Amortization	514,481		514,481									
5													
6	Difference	297,899	-	297,899									
7													
8	Other Timing Differences (Itemize):												
9													
10	Tap Fees	(543)		(543)									
11	Deferred Maintenance Additions	1,196		1,196									
12	Deferred Maintenance Amortization	(37,871)		(37,871)									
13	Deferred Rate Case Additions	58,639		58,639									
14	Deferred Rate Case Amortization	(242,150)		(242,150)									
15	Organization Expense Amortization	6,426		6,426									
16	Other (1)	(226,734)		(226,734)									
17													
18	Total Timing Differences (To C-2)	(143,138)	-	(143,138)	(7,949)	(1,177)	(4,534)	(45,012)	(17,702)	(6,473)	(39,295)	(20,996)	
19													
20	State Tax Rate	0.055	0.055	0.055									
21	State Deferred Taxes (Line 18 x Line 20)	(7,873)	-	(7,873)									
22	(Limited by NOL)												
23	State Deferred Tax	(7,873)	-	(7,873)									
24													
25	Timing Differences For Federal Taxes												
26	(Line 18 - 23)	(135,265)	-	(135,265)									
27	Federal Tax Rate	0.34	0.34	0.34									
28													
29	Federal Deferred Taxes (Line 26 x Line 27)	(45,990)	-	(45,990)									
30													
31	Add: State Deferred Taxes (Line 23)	(7,873)	-	(7,873)									
32													
33	Total Deferred Tax Expense (To C-1)	\$ (53,863)	\$ -	\$ (53,863)	(2,991)	(443)	(1,706)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)	
34													
35													

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

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2005	978	10,505	11,483	2,433	14,212	16,645	(20,097)	(1,016,468)	(1,036,565)
2	2006	978	10,505	11,483	2,895	16,909	19,804	(41,160)	(1,136,213)	(1,177,373)
3	2007	978	10,505	11,483	3,853	22,507	26,360	(41,341)	(1,150,372)	(1,191,713)
4	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
5										
6										
7										
8										
9										
10										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
11	Year	State	Federal	Total	State	Federal	Total			
12	2005	(18,983)	(110,890)	(129,873)	(2,652)	(15,489)	(18,141)			
13	2006	(29,349)	(171,447)	(200,796)	(7,417)	(43,325)	(50,742)			
14	2007	(29,833)	(174,274)	(204,107)	(5,364)	(31,332)	(36,696)			
15	2008	(19,740)	(115,312)	(135,052)	(3,347)	(19,548)	(22,895)			
16										
17										
18										
19										
20		Account No. 190.1024 / 2024			Account No. 190.1031 / 2031					
21	Year	State	Federal	Total	State	Federal	Total			
22	2005	(10)	(21,037)	(21,047)	(1,863)	(883,769)	(885,632)			
23	2006	(20)	(21,094)	(21,114)	(8,247)	(927,761)	(936,008)			
24	2007	(30)	(21,151)	(21,181)	(10,945)	(956,627)	(967,572)			
25	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
26										
27										
28										

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

Supporting Schedules: C-6, Pg 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

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

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

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

Line No.	Account No. 4419 (190.2011) Deferred State Tax - Other Tap Fees					Account No. 4421 (190.2012) - Deferred State Tax - Tap Fees Post 2000						
	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					978	2005					2,433
2	2006	978				978	2006	2,433	462			2,895
3	2007	978				978	2007	2,895	958			3,853
4	2008	978				978	2008	3,853	30			3,883
5												
6												
7												
8												
9												
10												
11												
12	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(18,983)	2005					(2,652)
14	2006	(18,983)	(10,366)			(29,349)	2006	(2,652)	(4,765)			(7,417)
15	2007	(29,349)	(484)			(29,833)	2007	(7,417)	2,053			(5,364)
16	2008	(29,833)	10,093			(19,740)	2008	(5,364)	2,017			(3,347)
17												
18												
19												
20												
21												
22												
23												
24	Year	Beginning Balance	Current #REF! Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	2005					(10)	2005					(1,863)
26	2006	(10)	(10)			(20)	2006	(1,863)	(6,384)			(8,247)
27	2007	(20)	(10)			(30)	2007	(8,247)	(2,593)		(105)	(10,945)
28	2008	(30)	(353)			(383)	2008	(10,945)	(3,914)		(261)	(15,120)
29												
30												
31	Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.											

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

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

Account No. 4388 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	2005					10,505	2005					14,212
2	2006	10,505				10,505	2006	14,212	2,697			16,909
3	2007	10,505				10,505	2007	16,909	5,598			22,507
4	2008	10,505				10,505	2008	22,507	174			22,681
5												
6												
7												
8												
9												
Account No. 4376 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (180.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	2005					(110,890)	2005					(15,489)
14	2006	(110,890)	(60,557)			(171,447)	2006	(15,489)	(27,836)			(43,325)
15	2007	(171,447)	(2,827)			(174,274)	2007	(43,325)	11,993			(31,332)
16	2008	(174,274)	58,962			(115,312)	2008	(31,332)	11,784			(19,548)
17												
18												
19												
20												
21												
Account No. 4383 (190.1024) Deferred Federal Tax - Org. Exp.						Account No. 4387 (190.1031) Deferred Federal Tax - Depreciation						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	2005					(21,037)	2005					(893,769)
26	2006	(21,037)	(57)			(21,094)	2006	(893,769)	(33,992)			(927,761)
27	2007	(21,094)	(57)			(21,151)	2007	(927,761)	(30,386)		1,520	(956,627)
28	2008	(21,151)	(2,065)			(23,216)	2008	(956,627)	(22,865)		(1,129)	(980,621)
29												
30												
31	Note: ADIT include total state and federal ADIT allocation adjustments of \$1,415 for FY 2007 and (\$1,390) for FY 2008 which were not included in the 2007 and 2008 Annual Reports.											

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

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

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

1.5 % ITC

Line No.	Year	Gross ITC	Acc. Amort. 12/31/2005	Net ITC 12/31/2005	2006	2007*	2008*
1	Prior	(18,612)	6,975	(11,637)	279	279	279
2	1981	(7,053)	2,544	(4,509)	106	106	106
3	1982	(18,745)	6,463	(12,282)	281	281	281
4	1983	(52,301)	17,270	(35,031)	785	785	785
5	1984	(37,642)	11,865	(25,777)	565	565	565
6	1985	(12,934)	3,880	(9,054)	194	194	194
7	1986	(9,723)	2,774	(6,949)	146	146	146
8					2,356	2,356	2,356
8				(105,239)	(102,883)	(100,527)	(98,171)

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

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

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

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

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

**Line
No.**

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

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	114,779	40.37%	6.65%	2.68%
2	Short Term Debt	25,330	8.91%	4.30%	0.38%
3	Preferred Stock	-			
4	Common Equity	101,125	35.57%	11.17%	3.97%
5	Customer Deposits	2,278	0.80%	6.00%	0.05%
6	Tax Credits - Zero Cost	3,178	1.12%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	37,618	13.23%		
9	Other (Explain)	-			
10					
11	Total	<u>284,308</u>	<u>100.00%</u>		<u>7.08%</u>

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of \$1,415 for 12/2007 and (\$1,390) for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.
4. The cost of equity is based on the leverage formula in effect pursuant to Order No. PSC-090006-WS.

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

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,885,221)	47.58%	114,779	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,688,132)	10.50%	25,330	
3	Preferred Stock				-		-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,493,933)	41.92%	101,125	
5	Customer Deposits	2,600	1,939	2,278	-	n/a	2,278	
6	Tax Credits - Zero Cost (see note 2)	3,184	3,109	3,178	-	n/a	3,178	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes (see note 2)	37,746	36,084	37,618	-	n/a	37,618	
9	Other (Explain)				-		-	
10								
11	Total	<u>353,915,949</u>	<u>387,553,147</u>	<u>378,351,594</u>	<u>(378,067,286)</u>	<u>100.00%</u>	<u>284,308</u>	

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

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

Recap Schedules: D-1

Preferred Stock Outstanding
Thirteen Month Average

Florida Public Service Commission

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

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

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

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

Recap Schedules: A-19, D-2

13-Month Average Cost of Short Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule D-4

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Interim Final

Preparer: Kirsten E. Weeks

Historical Projected

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

Line No.	(1) Lender	(2) Total Interest Expense	(3) Maturity Date	(4) Thirteen Month Average Amount Outstanding at 12/31/08	(5) Effective Cost Rate
1	Chase	1,706,286	Revolving Line of Credit	39,713,462	4.30%
2					
3	Total	<u>1,706,286</u>		<u>39,713,462</u>	<u>4.30%</u>
4					
5					
6	Note: Short term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.				
7					
8	*Maturity Date not applicable				

Recap Schedules: A-19, D-2

Cost of Long Term Debt
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding 12/31/08	(5) Amount Outstanding within One Year	(6) Unamortized Discount or Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate x Column (4))	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate ((11)/((4)+(6)+(7)))
1	6.58% note, due in	7/19/2006 -	180,000,000	180,000,000	-	1,168,840	-	-	42,434	11,844,000	11,886,434	6.65%
2	installments beginning 2017	7/19/2035										
3												
4												
5	Total		180,000,000	180,000,000	-	1,168,840	-	42,434	11,844,000	11,886,434	6.65%	
6												
7												
8	Note: Long term debt is actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.											

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

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

Florida Public Service Commission

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

Schedule D-6
 Page 1 of 1

Preparer: Kirsten E. Weeks

Explanation: Provide the specified data on variable cost long term debt issues on a thirteen month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

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

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule: D-7

Docket No.: 090462-WS

Page 1 of 1

Schedule Year Ended: 12/31/08

Preparer: Kirsten E. Weeks

Utility or Parent

Historic or Projected

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

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	12/01/07	2,586	14		2,600
2	01/01/08	2,600	48		2,648
3	02/01/08	2,649	46		2,695
4	03/01/08	2,695	51		2,746
5	04/01/08	2,745	69		2,814
6	05/01/08	2,815	21		2,836
7	06/01/08	2,836		734	2,102
8	07/01/08	2,102		380	1,722
9	08/01/08	1,722	109		1,831
10	09/01/08	1,830	69		1,899
11	10/01/08	1,899	6		1,905
12	11/01/08	1,905		24	1,881
13	12/01/08	1,881	58		1,939
14					
15				Thirteen Month Average	\$ 2,278

Recap Schedules: A-19, D-2

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

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

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08*	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$6.36	\$6.45	\$6.63	\$8.82
3	1" Residential	\$15.90	\$16.13	\$16.59	\$22.07
4	1.5" Residential	\$31.81	\$32.27	\$33.19	\$44.16
5	2" Residential	\$50.89	\$51.63	\$53.10	\$70.64
6	3" Residential	\$101.78	\$103.26	\$106.19	\$141.27
7	4" Residential	\$159.03	\$161.34	\$165.92	\$220.74
8	6" Residential	\$318.07	\$322.68	\$331.84	\$441.48
9					
10	<u>General Service</u>				
11	5/8" General Service	\$6.36	\$6.45	\$6.63	\$8.82
12	1" General Service	\$15.90	\$16.13	\$16.59	\$22.07
13	1.5" General Service	\$31.81	\$32.27	\$33.19	\$44.16
14	2" General Service	\$50.89	\$51.63	\$53.10	\$70.64
15	3" General Service	\$101.78	\$103.26	\$106.19	\$141.27
16	4" General Service	\$159.03	\$161.34	\$165.92	\$220.74
17	6" General Service	\$318.07	\$322.68	\$331.84	\$441.48
18					
19	<u>Gallonge Charge (per 1,000 Gallons)</u>				
20	<u>All Residential</u>				
21	0-8,000 Gallons	\$2.62	\$2.66	\$2.74	\$3.64
22	8,001-16,000 Gallons	\$3.28	\$3.33	\$3.42	\$4.55
23	Over 16,000 Gallons	\$3.94	\$4.00	\$4.11	\$5.47
24					
25	All General Service	\$2.81	\$2.85	\$2.93	\$3.90

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

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Class/Meter Size	(3) Bills Jan - May 2008	(4) Total Billable Gallons (in 000's) Jan - May 2008	(5) Test Year Rates Effective Jan - May 2008	(6) Test Year Revenues Jan - May 2008	(7) Bills June - Dec 2008	(8) Total Billable Gallons (in 000's) June - Dec 2008	(9) Test Year Rates Effective June - Dec 2008	(10) Test Year Revenues June - Dec 2008	(11) Total Bills for Test Year	(12) Total Billable Gallons (in 000's) for Test Year	(13) Total Test Year Revenue	(14) Present Rates Effective 4.20.09	(15) Annualized Revenues	(16) Proposed Rates	(17) Revenues at Proposed Rates
Residential - Base Charge																
1	5/8" Residential	1,599		\$6.36	\$10,170	2,143		\$6.45	\$13,822	3,742		\$23,992	\$6.63	\$24,809	\$8.82	\$33,004
2	1" Residential	5		\$15.90	\$80	7		\$16.13	\$113	12		\$192	\$16.59	\$199	\$22.07	\$265
3	Total Residential	1,604			\$10,249	2,150			\$13,935	3,754		\$24,184		\$25,009		\$33,269
Gallonge Charge (per 1,000 Gallons)																
4	5/8" Residential															
5	0-8,000 Gallons		7,967	\$2.62	\$20,874		11,068	\$2.66	\$29,441		19,035	\$50,314	\$2.74	\$52,156	\$3.64	\$69,287
6	8,001-16,000 Gallons		1,560	\$3.28	\$5,117		2,442	\$3.33	\$8,132		4,002	\$13,249	\$3.42	\$13,687	\$4.55	\$18,209
7	Over 16,000 Gallons		480	\$3.94	\$1,891		997	\$4.00	\$3,988		1,477	\$5,879	\$4.11	\$6,070	\$5.47	\$8,079
8	5/8" Residential Total Gallons		10,007		\$27,882		14,507		\$41,561		24,514	\$69,442		\$71,913		\$95,576
9	1" Residential															
10	0-8,000 Gallons		28	\$2.62	\$73		19	\$2.66	\$51		47	\$124	\$2.74	\$129	\$3.64	\$171
11	8,001-16,000 Gallons		-	\$3.28	\$0		-	\$3.33	\$0		-	\$0	\$3.42	\$0	\$4.55	\$0
12	Over 16,000 Gallons		-	\$3.94	\$0		-	\$4.00	\$0		-	\$0	\$4.11	\$0	\$5.47	\$0
13	1" Residential Total Gallons		28		\$73		19		\$51		47	\$124		\$129		\$171
14	Total Residential Service	1,604	10,035		\$38,204	2,150	14,526		\$55,547	3,754	24,561	\$93,751		\$97,051		\$129,016
15	Average Residential Bill				\$23.82				\$25.84			\$24.97		\$25.85		\$34.37
General Service - Base Charge																
16	5/8" General Service	11		\$6.36	\$70	6		\$6.45	\$39	17		\$109	\$6.63	\$113	\$8.82	\$150
17	1" General Service	5		\$15.90	\$80	7		\$16.13	\$113	12		\$192	\$16.59	\$199	\$22.07	\$265
18	Total General Service	16			\$149	13			\$152	29		\$301		\$312		\$415
19	5/8" General Service		184	\$2.81	\$517		111	\$2.85	\$316		295	\$833	\$2.93	\$864	\$3.90	\$1,151
20	1" General Service		128	\$2.81	\$360		274	\$2.85	\$781		402	\$1,141	\$2.93	\$1,178	\$3.90	\$1,568
21	Total		312		\$877		385		\$1,097		697	\$1,974		\$2,042		\$2,718
22	Total General Service	16	312		\$1,026	13	385		\$1,249	29	697	\$2,275		\$2,354		\$3,133
23	Average General Service Bill				\$64.14				\$96.07			\$78.45		\$81.17		\$108.04
24	Total Miscellaneous Service Charge Revenues											1,385		\$1,385		\$1,385
25	Total Year Accruals											(2,167)				
26	Total Above Calculations											\$95,244		\$100,790		\$133,534
27	Total Per Books											\$93,791		Total Required Revenues		133,632
28	Difference											\$1,453		Difference		(\$97)
29	Percentage Difference											1.55%		Percentage Difference		-0.07%

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	319	-	3	-	-	322
2	February	322	-	3	-	-	325
3	March	331	-	3	-	-	334
4	April	316	-	3	-	-	319
5	May	316	-	4	-	-	320
6	June	314	-	2	-	-	316
7	July	312	-	2	-	-	314
8	August	309	-	2	-	-	311
9	September	306	-	1	-	-	307
10	October	302	-	2	-	-	304
11	November	304	-	2	-	-	306
12	December	303	-	2	-	-	305
13							
14	Total	3,754	-	29	-	-	3,783

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	-	-	-	-	-	-
2	February	-	-	-	-	-	-
3	March	-	-	-	-	-	-
4	April	-	-	-	-	-	-
5	May	-	-	-	-	-	-
6	June	-	-	-	-	-	-
7	July	-	-	-	-	-	-
8	August	-	-	-	-	-	-
9	September	-	-	-	-	-	-
10	October	-	-	-	-	-	-
11	November	-	-	-	-	-	-
12	December	-	-	-	-	-	-
13							
14	Total	-	-	-	-	-	-

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

Schedule E-4
 Page 1 of 1
 Preparer: Dan Ciecierski

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
 Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Initial Connection	(3) Normal Connect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	\$ 585.00	\$ -	\$ 555.00	\$ 245.00	\$ 1,385.00
2					
3	Other Charges as follows:				
4	NSF Check Charge			190.00	
5	2nd Trip Charge			15.00	
6	Cut Lock Charge			30.00	
7	Premise Visit			10.00	
8					
9	Total			<u>\$ 245.00</u>	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule E-6

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

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

(1) Line No.	(2) Size	(3) Make	(4) Model	(5) Location	(6) Quantity
1	5.25"	American Darling	B-62-B	John Street & Amelia Street	1
2				Total	1

Company: Utilities, Inc. of Florida - Orange County

Schedule E-7

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

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

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

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

Schedule E-8
Page 1 of 1

Preparer: Dan Ciecierski

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule E-9
 Page 1 of 1

Preparer: Dan Ciecierski

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

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

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

Schedule E-10
 Page 1 of 1

Preparer: Dan Ciecierski

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Orange County

Schedule E-11

Docket No.: 090462-WS

Page 1 of 1

Schedule Year ended: December 31, 2008

Interim Final

Preparer: Dan Ciecierski

Historical Projected

Water or Sewer

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

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

Class A Utility Cost of Service Study

Schedule E-12

Page 1 of 1

Company: Utilities, Inc. of Florida - Orange County

Docket No.: 090462-WS

Schedule Year ended: December 31, 2008

Interim Final

Historical Projected

Water or Sewer

Preparer: Dan Ciecierski

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

Schedule E-13
 Page 1 of 1

Preparer: Dan Ciecierski

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

(1) Line No.	(2) Class, Meter Size	(3) Historical Year Bills	(4) Projection Factor	(5) Projected Test Year Bills	(6) Projection Factor	(7) Projected Test Year Consumption (000)	(8) Present Rates	(9) Projected Test Year Revenue	(10) Proposed Rates	(11) Projected Revenue Requirement
1	Utilities, Inc. of Florida - Orange County is not utilizing a projected test year, therefore this schedule is not applicable.									

Billing Analysis Schedules

Florida Public Service Commission

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

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

Customer Class: All
Meter Size: All

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

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

1 The billing analysis is contained in Volume II

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-08		1.724	1.919	0.000	-0.195	-11.3%
Feb-08		1.681	1.557	0.000	0.124	7.4%
Mar-08		1.892	1.544	0.000	0.348	18.4%
Apr-08		1.856	1.954	0.000	-0.098	-5.3%
May-08		2.223	1.865	0.000	0.358	16.1%
Jun-08		1.874	2.050	0.000	-0.176	-9.4%
Jul-08		2.095	1.847	0.000	0.248	11.8%
Aug-08		2.028	1.800	0.000	0.228	11.3%
Sep-08		1.892	1.610	0.000	0.282	14.9%
Oct-08		1.968	1.956	0.000	0.012	0.6%
Nov-08		1.699	1.587	0.000	0.112	6.6%
Dec-08		1.653	1.717	0.000	-0.064	-3.9%
Total	0	22.585	21.406	0.000	1.179	5.2%

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not Applicable - water only system				0.000	0.000
Apr-08					0.000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

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

Schedule F-3

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Seidman, F.

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

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased	Water Purchased
2 Maximum Day	The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	6/10/2008	** 83,000
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/5 of a 5 day reading.			
3 Five Day Max. Year			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		(1) 5/27/2008	* 66,750
		(2) 5/9/2008	* 72,250
		(3) 5/20/2008	* 75,750
		(4) 5/13/2008	* 76,000
		(5) 5/5/2008	* 77,750
** All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. These are each 1/4 of 4 day readings.		AVERAGE	73,700
4 Average Daily Flow		Max Month	65,419
		Annual	61,708
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission		
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	MONTH	GPD
Not Applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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

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

Not Applicable - all water purchased

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Seidman, F.

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending						
1	2004	280	285	283	23,740,888	84,039	24,111,098	287	
2	2005	285	278	282	21,696,384	77,074	21,981,164	285	-0.60%
3	2006	278	279	279	22,648,376	81,323	22,839,826	281	-1.52%
4	2007	279	279	279	21,495,110	77,043	21,816,040	283	0.82%
5	2008	279	259	269	20,713,284	77,001	21,406,074	278	-1.83%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.78%</u>

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

	X	Y
Constant:	288.7770563	1 287
X Coefficient:	-1.984549024	2 285
R ² :	0.79447381	3 281
		4 283
		5 278
		10 269

Five year growth (9) ErCs
 Annual average growth -1.81 ErCs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Seidman, F.

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

Line No.	(1) Year	(2) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending						
1	TY-4								
2	TY-3	Not Applicable - water only system.							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-08		0.344	0.397	0.000	-0.053	-15.5%
Feb-08		0.335	0.257	0.000	0.078	23.2%
Mar-08		0.278	0.239	0.000	0.039	14.2%
Apr-08		0.214	0.293	0.000	-0.079	-37.0%
May-08		0.514	0.319	0.000	0.195	37.9%
Jun-08		0.362	0.483	0.000	-0.121	-33.6%
Jul-08		0.327	0.341	0.000	-0.014	-4.2%
Aug-08		0.291	0.321	0.000	-0.030	-10.5%
Sep-08		0.268	0.218	0.000	0.050	18.7%
Oct-08		0.307	0.321	0.000	-0.014	-4.5%
Nov-08		0.306	0.304	0.000	0.002	0.8%
Dec-08		0.331	0.340	0.000	-0.009	-2.6%
Total	0	3.877	3.833	0.000	0.044	1.1%

(Above data in millions of gallons)

Treated water purchased from Orange County

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-08					0.000	0.000
Feb-08					0.000	0.000
Mar-08	Not Applicable - water only system				0.000	0.000
Apr-08					0.000	0.000
May-08					0.000	0.000
Jun-08					0.000	0.000
Jul-08					0.000	0.000
Aug-08					0.000	0.000
Sep-08					0.000	0.000
Oct-08					0.000	0.000
Nov-08					0.000	0.000
Dec-08					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

Schedule F-3
 Page 1 of 1
 Preparer: Seidman, F.

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

		Date	GPD
1 Plant Capacity			
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased	Water Purchased
2 Maximum Day			
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.		2/4/2008	* 28,750
* All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. This is 1/4 of a 4 day reading.			
3 Five Day Max. Year			
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.		(1) 5/5/2008	* 15,500
		(2) 5/20/2008	* 16,500
		(3) 5/9/2008	* 17,500
		(4) 5/13/2008	* 19,250
		(5) 5/1/2008	** 28,000
* All water is purchased from Orland Utilities Commission (OUC). Utility does submit an MOR, but readings are not daily. These are each 1/4 of 4 day readings.		AVERAGE	19,350
** This is 1/3 of a 3 day reading.			
4 Average Daily Flow		Max Month	15,576
		Annual	10,593
5 Required Fire Flow			
There is a single hydrant. Flows provided by Orlando Utilities Commission			
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.			

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

	MONTH	GPD
Not Applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

Schedule F-5
Page 1 of 1
Preparer: Seidman, F.

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

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

Not Applicable - all water purchased

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

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

Not Applicable - water only system.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

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

Schedule F-8

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Seidman, F.

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

Schedule F-9
 Page 1 of 1
 Preparer: Seidman, F.

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

Line No.	(1)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2004	44	44	44	3,925,700	89,220	3,925,700	44	
2	2005	44	44	44	3,475,670	78,993	3,475,670	44	0.00%
3	2006	44	42	43	3,885,730	90,366	3,885,730	43	-2.27%
4	2007	42	44	43	3,579,155	83,236	3,579,155	43	0.00%
5	2008	44	44	44	3,833,265	87,120	3,833,265	44	2.33%
Average Growth Through 5-Year Period (Col. 8)									<u>0.01%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	43.9	1	44
X Coefficient:	-0.1	2	44
R^2:	0.083333333	3	43
		4	43
		5	44
		10	43
Five year growth			(1) Ercs
Annual average growth			-0.22 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(3) Ending	(4) Average					
1	TY-4								
2	TY-3	Not Applicable - water only system.							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

Schedule of Water Rate Base

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

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

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Description	Average Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedule(s)
1	Utility Plant in Service	351,708	(68,586) (A)	283,122	A-5, A-3 Int.
2					
3	Utility Land & Land Rights	87	14 (A)	101	A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work in Progress	10,032	(10,032) (C)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(134,460)	61,212 (B)	(73,248)	A-9, A-3 Int.
10					
11	Less: CIAC	46,633	(85,736) (D)	(39,103)	A-12, A-3 Int.
12					
13	Accumulated Amortization of CIAC	27,683	2,197 (E)	29,880	A-14, A-3 Int.
14					
15	Acquisition Adjustments	-	-	-	-
16					
17	Accum. Amort. of Acq. Adjustments	-	-	-	-
18					
19	Advances For Construction	-	-	-	A-16
20					
21	Working Capital Allowance	-	89,873 (F)	89,873	A-17, A-3 Int.
22					
23	Total Rate Base	301,683	(11,058)	290,625	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	(A) <u>Utility Plant</u>		
2	(1) <u>Utility Plant in Service</u>		
3	(a) Parent companies allocations		
4	To correct parent companies allocations during the year	49,094	(1)
5	To adjust Transportation Equipment for vehicle usage by Orange County	8,028	-
6	Total Allocation Adjustments	57,122	(1)
7			
8	(b) To allocate average plant from UIF Common Cost Centers		
9	Pasco Cost Center	762	
10	Seminole Cost Center	6,466	
11	Total Allocations of UIF Common Cost Centers	7,228	-
12			
13	(c) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008	(132,922)	-
14			
15	Total Adjustments to Utility Plant	(68,572)	(1)
16			
17	(B) <u>Accumulated Depreciation</u>		
18	(1) <u>Utility Plant in Service</u>		
19	(a) Parent companies depreciation allocations		
20	To correct parent companies allocations during the year	14,622	
21	To adjust Transportation Equipment for vehicle usage by Orange County	2,993	
22	Total Allocation Adjustments	17,615	-
23			
24	(b) To allocate average accumulated depreciation from UIF Common Cost Centers		
25	Pasco Cost Center	203	
26	Seminole Cost Center	1,785	
27	Total allocations of UIF Common Cost Centers	1,988	-
28			
29	(c) Adjustments to Rollforward Accumulated Depreciation - 12/01/2006 to 12/31/2008	(80,815)	
30			
31	Total Accumulated Depreciation Adjustments	(61,212)	-
32			
33	(C) <u>Work in Progress</u>		
34	To remove from rate base average construction work in process	(10,032)	
35	Total construction work in progress	(10,032)	
36			
37	(D) <u>Contributions in Aid of Construction (CIAC)</u>		
38	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
39	CIAC - Water Treatment Equipment	42,868	
40	CIAC - Other Tangible Plant	36,452	
41	CIAC - Water Taps	6,416	
42	Total CIAC Adjustments	85,736	-
43			
44	(E) <u>Accumulated Amortization of CIAC</u>		
45	(1) Adjustments to Accumulated Amortization - Roll forward 1/1/2006 to 12/31/2008		
46	CIAC A/A - Water Transmission & Distribution Mains	(5,550)	
47	CIAC A/A - Organization	871	
48	CIAC A/A - Water Structures & Improvements Source of Supply	(389)	
49	CIAC A/A - Structures & Improvements Water Treatment Plant	(4)	
50	CIAC A/A - Water Wells & Springs	(417)	
51	CIAC A/A - Water Electric Pumping Equipment Source of Supply	(921)	
52	CIAC A/A - Water Treatment Equipment	(221)	
53	CIAC A/A - Water Distribution Reservoirs & Standpipes	(133)	
54	CIAC A/A - Water Hydrants	(3)	
55	CIAC A/A - Other Tangible Plant - Water	(11,262)	
56	CIAC A/A - Water Service Lines	(1,433)	
57	CIAC A/A - Water Meters	(2,042)	
58	CIAC A/A - Water Meter Installations	(22)	
59	CIAC A/A - Water Tap	23,721	
60	CIAC A/A - Water Plant Meter Fee	2	
61	Total CIAC Accumulated Amortization Adjustments	2,197	-

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	(F) Working Capital		
2	1. Adjustments to Schedule A-18 affecting Working Capital		
3	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
4			
5	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
6	TY Rate Case (Amortization Start Date - 9/1/08)	220,340	
7	Net Adjustment to Deferred Rate Case Expense	(262,944)	
8			
9	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
10	TY Rate Case (Amortization Start Date - 9/1/07)	16,507	
11			
12	Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)	
13			
14	2. Adjustments to Schedule A-19 affecting Working Capital		
15	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
16	Condemnation Land at Seminole County	44,530	
17			
18	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
19			
20	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
21			
22	Working Capital Adjustment Per Schedule A-17 - Interim Section		89,873

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	93,791	6,998	100,790	23,627	(A) 124,417	B-4, B-3 Int.
2							
3	Operation & Maintenance	89,963	(9,240)	80,723		(B) 80,723	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	22,630	(15,248)	7,382		(C), (D) 7,382	B-13, B-3 Int.
6							
7	Amortization/Other Expense	-	2,016	2,016		(E) 2,016	B-3 Int.
8							
9	Taxes Other Than Income	9,026	(2,299)	6,728	1,063	(F) 7,791	B-15, B-3 Int.
10							
11	Provision for Income Taxes	-	(1,937)	(1,937)	8,491	(G) 6,554	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	121,619	(26,708)	94,911	9,554	104,465	
14							
15	NET OPERATING INCOME	(27,828)	33,706	5,878	14,073	19,951	
16							
17							
18	RATE BASE	301,683	(11,058)	290,625		290,625	
19							
20							
21	RATE OF RETURN	-	%	2.02	%	6.86	%

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals		
5	Total Revenues per B4	93,791	
6	Adjustment to remove Accrued Revenues per B4	2,167	
7	Test Year Adjusted Revenues	95,958	
8			
9	(2) Annualized Revenue		
10	To calculate test year revenues based on current rates		
11	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	100,790	
12	Test Year Adjusted Revenues net of Accrual per above	95,958	
13	Adjustment required to annualize revenues	4,832	
14			
15	<u>Pro-Forma Adjustments</u>		
16	(3) <u>Revenue Increase</u>		
17	Increase in revenue required by the Utility to realize a		
18	6.66 % rate of return	23,627	
19			
20	Total Adjustments to Revenues	30,625	
21			
22	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
23	(1) To correct parent companies allocations during the year based on ERCs		
24	604 - Employee Pensions & Benefits	5	
25	618 - Chemicals	24	
26	620 - Materials	1,446	
27	632 - Contractual Services - Acct.	(2)	
28	633 - Contractual Services - Legal	402	
29	636 - Contractual Services - Other	(12)	
30	659 - Insurance - Other	(4)	
31	666 - Regulatory Commission Expense - Rate Case Amort.	7,670	
32	667 - Regulatory Commission Expense - Other	517	
33	670 - Bad Debt Expense	6	
34	675 - Miscellaneous Expenses	145	
35	Total parent companies expenses reallocation based on ERCs	10,197	-
36			
37	(2) To adjust previous rate case amortization to allowed yearly amount		
38	Per Order No. PSC-07-0505-SC-WS	-	
39	Per allocation adjustment in (2) above	7,670	
40	666/766 - Regulatory Commission Expense - Rate Case Amort.	(7,670)	
41			
42	(3) To remove charges from two bills from the City of Altamonte Springs for		
43	Sewage Treatment Purchased by Seminole County incorrectly charged to		
44	Orange County		
45	710 - Purchased Sewage Treatment		(5,970)
46			
47	(4) To correct allocations, annualize and increase salary and related		
48	expenses, and transportation expenses		
49	601 Salary & Wages	(6,949)	
50	603 Salary & Wages - Officers	(1,648)	
51	604 Employee Pensions & Benefits	(2,473)	
52	650 Transportation Expense	(697)	
53	Total Salary & Transportation allocation adjustment	(11,767)	-
54			
55	Total Adjustment required to O&M Expenses	(9,240)	(5,970)

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

Line No.	Description	Water	Wastewater
1	(C) Adjustment to Depreciation Expense:		
2	(1) a. To correct parent companies allocations during the year based on ERCs	(6,402)	
3	b. To adjust depreciation expense for vehicle usage by Orange County	(176)	
4	(See Schedule B13, column (3) for account breakdown)	(6,578)	-
5			
6	(2) To allocate common depreciation expenses from UIF Common Cost Centers	125	
7	(See Schedule B13, column (4) for account breakdown)		
8			
9	(3) To rolforward depreciation expense & correct depreciation rates	(9,817)	
10	(See Schedule B13, column (5) for account breakdown)		
11			
12	Total Adjustments to Depreciation Expenses	(16,270)	-
13			
14	(D) <u>Adjustments to Amortization of CIAC</u>		
15	(1) To rolforward amortization of CIAC & correct amortization rates		
16	CIAC - Water Treatment Equipment	(12)	
17	CIAC - Distribution Reservoirs & Standpipes	10	
18	CIAC - Transmission & Distribution Mains	52	
19	CIAC - Other Tangible Plant - Water	(911)	
20	CIAC - Water Tap	(160)	
21	CIAC - Water Plant Meter Fee	(1)	
22	(1) Adjustments to CIAC Amortization for 2008 associated with Rollover of CIAC	(1,022)	
23			
24	(E) <u>Adjustments to Amortization - Other Expense</u>		
25	(1) To reflect yearly amortization of the dismantlement of Crescent		
26	Heights/Davis Shores Water Treatment Plants		
27	Loss incurred in 7/2001 - \$8,691		
28	Loss incurred in 7/2003 - \$19,127		
29	Total Loss of \$27,818 amortized over 13.8 years	2,016	
30			
31	(F) <u>Taxes Other Than Income (TOTI)</u>		
32	Test Year Adjustments		
33	(1) Payroll Taxes		
34	a. Adjust Payroll Taxes for salary allocations / annualization /	(738)	
35	increase		
36	Total Payroll Taxes Adjustment	(738)	
37			
38	(2) Real Estate Tax		
39	a. Correction of allocated taxes per books	91	
40	Total Real Estate Tax Adjustment	91	
41			
42	(3) General & Other Taxes		
43	b. Correction to allocated taxes per books	8	
44	Total General Other Taxes Adjustment	8	
45			
46	(4) Regulatory Assessment Fees (RAF)		
47	a. Calculate RAFs based on Adjusted Test Year Revenues		
48	Test Year Adjusted Revenues	95,958	
49	b. Calculate RAFs for Annualized Revenues		
50	Adjustment to Annualize Revenues	4,832	
51	Total Test Year Adjusted Revenues	100,790	
52	RAF Rate	4.5%	
53	Adjusted Test Year RAF	4,538	
54	Amount per books	6,196	
55	Total RAF Adjustment	(1,660)	
56			
57	Total Test Year Adjustments to TOTI	(2,299)	

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

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

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

Line No.	Description	Water	Wastewater
1	Pro Forma Adjustments		
2	(5) Regulatory Assessment Fees (RAF)		
3	a. Calculate RAFs on Additional Revenues Requested		
4	Additional Revenues Requested	23,627	
5	RAF Rate	4.5%	
6	Adjustment to RAF	1,063	
7			
8	Total Pro Forma Adjustments to TOTI	1,063	
9			
10	Total increase (decrease) in Taxes Other Than Income	(1,236)	
11			
12	(G) Provision for Income Taxes		
13	(1) To calculate adjusted taxes prior to revenue increase	(1,937)	
14			
15	(2) To calculate additional taxes due to requested revenue adjustments	8,491	
16			
17	Total Adjustments to Provision for Income Taxes	6,554	

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year Per Books	6,196	1,879	955	(3)	9,026
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1.. Payroll Taxes					
6	Adjust Payroll Taxes for salary allocations / annualization /		(738)			(738)
7	increase per B-3					
8						
9	2. Real Estate Tax					
10	Adjustments to real estate taxes per B-3			91		91
11						
12	3. General & Other Taxes					
13	Adjustments to general & other taxes per B-3				8	8
14						
15						
16	4. Regulatory Assessment Fees					
17	Adjustments to RAFs based on Adjusted and Annualized Test	(1,660)				(1,660)
18	Year Revenues per B-3					
19						
20	Adjusted Test Year TOTI - Water	4,536	1,141	1,046	5	6,728
21						
22	PRO FORMA ADJUSTMENTS					
23						
24	6. Regulatory Assessment Fees					
25	a. Adjust for additional revenues requested	1,063				1,063
26						
27	Total Taxes Other than Income - Water	5,599	1,141	1,046	5	7,791

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

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

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(I)	\$ (7,416)	\$ 13,970	\$ 6,554	\$ 6,554	\$ -
2							
3	Deferred Income Tax Expense	C-5(I)	(1,706)	1,706	-	-	-
4							
5	ITC Realized This Year	C-7	-	-	-	-	-
6							
7	ITC Amortization	C-7	-	-	-	-	-
8	(3% ITC and IRC 46(f)(2))						
9							
10	Parent Debt Adjustment	C-8					
11							
12	Total Income Tax Expense		\$ (9,122)	\$ 15,676	\$ 6,554	\$ 6,554	\$ -

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

State and Federal Income Tax Calculation - Current Water

Florida Public Service Commission

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

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

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments	Test Year Adjusted	Interim Adjustments	Interim Adjusted
1	\$ (27,828)	\$ 33,706	\$ 5,878	\$ 14,073	\$ 19,951
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
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40					
41					
42					

Schedule of Interest In Tax Expense Calculation - Water

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

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

Supporting Schedules: D-1 (I), C-8
 Recap Schedule: C-2 (Interim)

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	(15)	1,270	1,255	1,255	
7						
8	Other Interest Expense - Intercompany	370	7,463	7,833	7,833	
9						
10	AFUDC	537	(537)	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 892	\$ 8,196	\$ 9,088	\$ 9,088	\$ -

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

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

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

Deferred Income Tax Expense - Water & Wastewater

Florida Public Service Commission

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

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

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	UJF		Per Books Allocation to County Systems								
		Total Per Books	Utility Adjustments	Utility Adjusted	Marion Water	Marion Sewer	Orange Water	Pasco Water	Pasco Sewer	Pinellas Water	Seminola Water	Seminole Sewer
1	Timing Differences:											
2												
3	Tax Depreciation and Amortization	\$ 812,380	\$ -	\$ 812,380								
4	Book Depreciation and Amortization	514,481	-	514,481								
5												
6	Difference	297,899	-	297,899								
7												
8	Other Timing Differences (Itemize):											
9												
10	Tap Fees	(543)	-	(543)								
11	Deferred Maintenance Additions	1,196	-	1,196								
12	Deferred Maintenance Amortization	(37,871)	-	(37,871)								
13	Deferred Rate Case Additions	58,639	-	58,639								
14	Deferred Rate Case Amortization	(242,150)	-	(242,150)								
15	Organization Expense Amortization	6,426	-	6,426								
16	Other (1)	(226,734)	-	(226,734)								
17												
18	Total Timing Differences (To C-2)	<u>(143,138)</u>	<u>-</u>	<u>(143,138)</u>	<u>(7,949)</u>	<u>(1,177)</u>	<u>(4,534)</u>	<u>(45,012)</u>	<u>(17,702)</u>	<u>(6,473)</u>	<u>(39,296)</u>	<u>(20,996)</u>
19												
20	State Tax Rate	0.055	0.055	0.055								
21	State Deferred Taxes (Line 18 x Line 20)	(7,873)	-	(7,873)								
22	(Limited by NOL)	-	-	-								
23	State Deferred Tax	<u>(7,873)</u>	<u>-</u>	<u>(7,873)</u>								
24												
25	Timing Differences For Federal Taxes (Line 18 - 23)	(135,265)	-	(135,265)								
26												
27	Federal Tax Rate	0.34	0.34	0.34								
28												
29	Federal Deferred Taxes (Line 26 x Line 27)	<u>(45,990)</u>	<u>-</u>	<u>(45,990)</u>								
30												
31	Add: State Deferred Taxes (Line 23)	<u>(7,873)</u>	<u>-</u>	<u>(7,873)</u>								
32												
33	Total Deferred Tax Expense (To C-1)	<u>\$ (63,863)</u>	<u>\$ -</u>	<u>\$ (63,863)</u>	<u>(2,991)</u>	<u>(443)</u>	<u>(1,706)</u>	<u>(16,938)</u>	<u>(6,661)</u>	<u>(2,436)</u>	<u>(14,787)</u>	<u>(7,901)</u>
34												
35												

(1) The "Other" timing difference of \$(226,734) is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The major component is the difference between the net book depreciation on the Company's tax schedule and the Company's books; Total Deferred Tax Expense of \$(63,863) equals the per book's Deferred Tax Expense.

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

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

Schedule D-1 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	117,785	40.53000%	6.65%	2.70%
2	Short Term Debt	25,993	8.94%	4.30%	0.38%
3	Preferred Stock	-			
4	Common Equity	103,773	35.71%	10.46%	3.73%
5	Customer Deposits	2,278	0.78%	6.00%	0.05%
6	Tax Credits - Zero Cost	3,178	1.09%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	37,618	12.94%		
9	Other (Explain)	-			
10					
11	Total	290,625	100.00%		6.86%
12					
13					

Notes:

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

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

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

Florida Public Service Commission

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

Schedule D-2 (Interim)
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Balance 12/31/07	(3) Balance 12/31/08	(4) Thirteen Month Average	(5) Reconciliation Adjustments		(6) Pro Rata Percentage	(7) Reconciled to Requested Rate Base
					Pro Rata			
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,882,215)	47.58%	117,785	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,687,469)	10.50%	25,993	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,491,285)	41.92%	103,773	
5	Customer Deposits	2,600	1,939	2,278	-	n/a	2,278	
6	Tax Credits - Zero Cost (see note 2)	3,184	3,109	3,178	-	n/a	3,178	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes (see note 2)	37,746	36,084	37,618	-	n/a	37,618	
9	Other (Explain)	-	-	-	-	-	-	
10								
11	Total	<u>353,915,949</u>	<u>387,553,147</u>	<u>378,351,594</u>	<u>(378,060,969)</u>	<u>100.00%</u>	<u>290,625</u>	

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. See adjustments on C-6 Schedules. Accumulated Deferred Income Taxes are then allocated to the counties based on 12/31/08 ERCs.
3. Tax Credits - Zero Cost are actual for Utilities, Inc. of Florida, and includes adjustments to 12/31/07 and 12/31/08 balances for the yearly amortization of \$2,355.96 not recorded on the books. See adjustments on C-7 Schedule. Tax Credits are then allocated to the counties based on 12/31/08 ERCs.

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

Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida, Orange County

Schedule E-1 - Interim

Docket No.:

Page 1 of 1

Test Year Ended: December 31, 2008

Preparer: Dan Ciecierski

Interim Final

Water or Sewer

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

(1)	(3)	(4)	(5)	(6)	(7)
Line No.	Class/Meter Size	Test Year Rates Effective 1.1.08 to 5.18.08	Test Year Rates Effective 5.19.08 to 12.31.08*	Current Rates Effective 4.20.09	Proposed Rates
1	<u>Residential</u>				
2	5/8" Residential	\$6.36	\$6.45	\$6.63	\$8.21
3	1" Residential	\$15.90	\$16.13	\$16.59	\$20.53
4	1.5" Residential	\$31.81	\$32.27	\$33.19	\$41.08
5	2" Residential	\$50.89	\$51.63	\$53.10	\$65.72
6	3" Residential	\$101.78	\$103.26	\$106.19	\$131.43
7	4" Residential	\$159.03	\$161.34	\$165.92	\$205.36
8	6" Residential	\$318.07	\$322.68	\$331.84	\$410.71
9					
10	<u>General Service</u>				
11	5/8" General Service	\$6.36	\$6.45	\$6.63	\$8.21
12	1" General Service	\$15.90	\$16.13	\$16.59	\$20.53
13	1.5" General Service	\$31.81	\$32.27	\$33.19	\$41.08
14	2" General Service	\$50.89	\$51.63	\$53.10	\$65.72
15	3" General Service	\$101.78	\$103.26	\$106.19	\$131.43
16	4" General Service	\$159.03	\$161.34	\$165.92	\$205.36
17	6" General Service	\$318.07	\$322.68	\$331.84	\$410.71
18					
19	<u>Gallonge Charge (per 1,000 Gallons)</u>				
20	All Residential				
21	0-8,000 Gallons	\$2.62	\$2.66	\$2.74	\$3.39
22	8,001-16,000 Gallons	\$3.28	\$3.33	\$3.42	\$4.23
23	Over 16,000 Gallons	\$3.94	\$4.00	\$4.11	\$5.09
24					
25	All General Service	\$2.81	\$2.85	\$2.93	\$3.63

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

Revenue Schedule at Test Year Rates - Proof of Revenue

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

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

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

(1) Line No	(2) Class/Meter Size	(3) Bills Jan - May 2008	(4) Total Billable Gallons (in 000's) Jan - May 2008	(5) Test Year Rates Effective Jan - May 2008	(6) Test Year Revenues Jan - May 2008	(7) Bills June - Dec 2008	(8) Total Billable Gallons (in 000's) June - Dec 2008	(9) Test Year Rates Effective June - Dec 2008	(10) Test Year Revenues June - Dec 2008	(11) Total Bills for Test Year	(12) Total Billable Gallons (in 000's) for Test Year	(13) Total Test Year Revenue	(14) Present Rates Effective 4.20.09	(15) Annualized Revenues	(16) Proposed Rates	(17) Revenues at Proposed Rates		
1	Residential - Base Charge																	
2	5/8" Residential	1,599		\$6.36	\$10,178	2,143		\$6.45	\$13,822	3,742		\$23,992	\$6.63	\$24,809	\$8.21	\$30,722		
3	1" Residential	5		\$15.90	\$80	7		\$16.13	\$113	12		\$192	\$16.59	\$199	\$20.53	\$246		
4	Total Residential	1,604			\$10,249	2,150			\$13,935	3,754		\$24,184		\$25,009		\$30,968		
5																		
6	Gallonge Charge (per 1,000 Gallons)																	
7	5/8" Residential																	
8	0-8,000 Gallons		7,967	\$2.62	\$20,874		11,068	\$2.66	\$29,441		19,035	\$50,314	\$2.74	\$52,156	\$3.39	\$64,529		
9	8,001-16,000 Gallons		1,560	\$3.28	\$5,117		2,442	\$3.33	\$8,132		4,002	\$13,249	\$3.42	\$13,687	\$4.23	\$16,928		
10	Over 16,000 Gallons		480	\$3.94	\$1,891		997	\$4.00	\$3,988		1,477	\$5,879	\$4.11	\$6,070	\$5.09	\$7,518		
11	5/8" Residential Total Gallons		10,007		\$27,882		14,507		\$41,561		24,514	\$69,442		\$71,913		\$88,975		
12																		
13	1" Residential																	
14	0-8,000 Gallons		28	\$2.62	\$73		19	\$2.66	\$51		47	\$124	\$2.74	\$129	\$3.39	\$159		
15	8,001-16,000 Gallons		-	\$3.28	\$0		-	\$3.33	\$0		-	\$0	\$3.42	\$0	\$4.23	\$0		
16	Over 16,000 Gallons		-	\$3.94	\$0		-	\$4.00	\$0		-	\$0	\$4.11	\$0	\$5.09	\$0		
17	1" Residential Total Gallons		28		\$73		19		\$51		47	\$124		\$129		\$159		
18																		
19	Total Residential Service	1,604	10,035		\$38,204	2,150	14,526		\$55,547	3,754	24,561	\$93,751		\$97,051		\$120,103		
20																		
21	Average Residential Bill				\$23.82				\$25.84			\$24.97		\$25.85		\$31.99		
22																		
23	General Service - Base Charge																	
24	5/8" General Service	11		\$6.36	\$70	6		\$6.45	\$39	17		\$109	\$6.63	\$113	\$8.21	\$140		
25	1" General Service	5		\$15.90	\$80	7		\$16.13	\$113	12		\$192	\$16.59	\$199	\$20.53	\$246		
26	Total General Service	16			\$149	13			\$152	29		\$301		\$312		\$386		
27																		
28	Gallonge Charge (per 1,000 Gallons)																	
29	5/8" General Service		184	\$2.81	\$517		111	\$2.85	\$316		295	\$833	\$2.93	\$864	\$3.63	\$1,071		
30	1" General Service		128	\$2.81	\$360		274	\$2.85	\$781		402	\$1,141	\$2.93	\$1,178	\$3.63	\$1,459		
31	Total		312		\$877		385		\$1,097		697	\$1,974		\$2,042		\$2,530		
32																		
33	Total General Service	16	312		\$1,026	13	385		\$1,249	29	697	\$2,275		\$2,354		\$2,916		
34																		
35	Average General Service Bill				\$64.14				\$96.07			\$78.45		\$81.17		\$100.55		
36																		
37																		
38																		
39																		
40																		
41																		
42																		
43																		
44																		
45																		
46																		
47																		
														1,385		\$1,385		\$1,385
														(2,167)				
														\$95,244		\$100,790		\$124,404
														\$93,791		Total Required Revenues		124,417
														\$1,453		Difference		(\$13)
														1.55%		Percentage Difference		-0.01%