

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
(PINELLAS COUNTY)**



FOR THE
Test Year Ended: December 31, 2008

DOCUMENT NUMBER-DATE

00703 FEB-10

FPSC-COMMISSION CLERK

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Schedule of Rate Base - Water - Final
A-2		Schedule of Rate Base - Sewer
A-3	2	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service by Primary Account
A-6		Sewer Plant in Service by Primary Account
A-7	7	Summary of Non-Used & Useful Plant
A-8	8	Annual Accumulated Depreciation Additions and Balances
A-9	9	Water Accumulated Depreciation by Primary Account
A-10		Sewer Accumulated Depreciation by Primary Account
A-11	11	Annual CIAC Additions and Balances
A-12	12	CIAC by Classification
A-13	14	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	15	Accumulated Amortization of CIAC by Classification
A-15	17	Schedule of AFUDC Rates Used
A-16	18	Annual Advances for Construction Additions and Balances
A-17	19	Calculation of Working Capital Allowance
A-18	20	Comparative Balance Sheet - Assets
A-19	21	Comparative Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	22	Schedule of Water Operating Statement - Final
B-2		Schedule of Sewer Operating Statement - Final
B-3	23	Adjustments to Operating Income - Final
B-4	26	Test Year Operating Revenues
B-5	27	Operation and Maintenance Expenses by Month - Water
B-6		Operation and Maintenance Expenses by Month - Sewer
B-7	28	Comparative Operation and Maintenance Expenses - Water
B-8		Comparative Operation and Maintenance Expenses - Sewer
B-9	30	Schedule of Test Year Contractual Services
B-10	31	Analysis of Rate Case Expense
B-11	32	Analysis of Major Maintenance Projects - Water and Sewer
B-12	33	Schedule of Allocated Expenses
B-13	44	Depreciation Expense - Water
B-14		Depreciation Expense - Sewer
B-15	45	Schedule of Taxes Other than Income
<u>INCOME TAX</u>		
C-1	46	Reconciliation of Total Income Tax Provision - Final
C-2	47	State and Federal Income Tax Calculation - Current -Final
C-3	48	Schedule of Interest in Tax Expense Calculation
C-4	49	Book/Tax Differences - Permanent
C-5	50	Deferred Tax Expense - Final
C-6	51	Accumulated Deferred Income Taxes - Final
C-7	54	Investment Tax Credits
C-8	55	Parent(s) Debt Information
C-9	56	Income Tax Returns
C-10	57	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	58	Requested Cost of Capital - Final
D-2	59	Reconciliation of Capital Structure to Requested Rate Base - Final
D-3	60	Preferred Stock Outstanding
D-4	61	Short-Term Debt
D-5	62	Long-Term Debt
D-6	63	Variable Rate Long-Term Debt
D-7	64	Schedule of Customer Deposits

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	65	Rate Schedule
E-2	66	Revenue Schedule at Present and Proposed Rates
E-3	67	Customer Monthly Billing Schedule
E-4	68	Miscellaneous Service Charges
E-5	69	Miscellaneous Service Charge Revenue
E-6	70	Public Fire Hydrants Schedule
E-7	71	Private Fire Protection Schedule
E-8	72	Contracts and Agreements Schedule
E-9	73	Tax or Franchise Fee Schedule
E-10	74	Service Availability Charges Schedule
E-11	75	Guaranteed Revenues Received Schedule
E-12	76	Class A Utility Cost of Service Study
E-13	77	Projected Test Year Revenue Calculation
E-14	78	Billing Analysis Schedule (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	79	Gallons of Water Pumped, Sold and Unaccounted For
F-2	80	Gallons of Wastewater Treated
F-3	81	Water Treatment Plant Data
F-4	82	Wastewater Treatment Plant Data
F-5	83	Used and Useful Calculations - Water Treatment Plant
F-6	84	Used and Useful Calculations - Wastewater Treatment Plant
F-7	85	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	86	Margin Reserve Calculations - Water and Wastewater
F-9	87	Equivalent Residential Connections - Water
F-10	88	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	89	Water Rate Base - Interim
A-2 Interim		Sewer Rate Base - Interim
A-3 Interim	90	Adjustments to Rate Base
B-1 Interim	92	Schedule of Water Operating Statement - Interim
B-2 Interim		Schedule of Sewer Operating Statement - Interim
B-3 Interim	93	Adjustments to Operating Income
B-15 Interim	96	Taxes Other Than Income
C-1 Interim	97	Reconciliation of Total Income Tax Provision
C-2 Interim	98	State and Federal Income Tax Calculation - Current
C-3 Interim	99	Schedule of Interest in Tax Expense Calculation
C-5 Interim	100	Deferred Income Tax Expense
D-1 Interim	101	Requested Cost of Capital
D-2 Interim	102	Reconciliation of Capital Structure to Rate Base
E-1 Interim	103	Rate Schedule - Present, and Interim
E-2 Interim	104	Revenue Schedule at Present and Interim Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	362,956	84,794 (A)	447,750	A-5, A-3
2					
3	Utility Land & Land Rights	6,231	20 (A)	6,251	A-5
4					
5	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
7	Construction Work in Progress	14,323	(14,323) (C)	-	A-3
8					
9	Less: Accumulated Depreciation	(65,868)	(30,905) (B)	(96,773)	A-9, A-3
10					
11	Less: CIAC	(138,847)	- (D)	(138,847)	A-12, A-3
12					
13	Accumulated Amortization of CIAC	70,677	3,332 (E)	74,009	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		128,146 (F)	128,146	A-17, A-3
22					
23	Total Rate Base	249,472	171,064	420,536	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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) Utility Plant		
2	1. Utility Plant in Service		
3	(a) Parent companies allocations		
4	To correct parent companies allocations during the year	70,091	(1)
5	To adjust Transportation Equipment for vehicle usage by Pinellas County	13,043	
6	Total Allocation Adjustments	<u>83,134</u>	<u>(1)</u>
7			
8	(b) To allocate average plant from UIF Common Cost Centers		
9	Pasco Cost Center	1,088	
10	Seminole Cost Center	9,235	
11	Total allocations of UIF Common Cost Centers	<u>10,323</u>	<u>-</u>
12			
13	(c) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
14	Total Adjustments to UPIS	(8,643)	
15	Total adjustments to rollforward plant - 1/1/2006 to 12/31/2008	<u>(8,643)</u>	<u>-</u>
16			
17	Total adjustments to Utility Plant	<u>84,814</u>	<u>(1)</u>
18			
19	(B) Accumulated Depreciation		
20	1. Utility Plant in Service		
21	(a) Parent companies depreciation allocations		
22	To correct parent companies allocations during the year	20,878	
23	To adjust Transportation Equipment for vehicle usage by Pinellas County	6,208	
24	Total Allocation Adjustments	<u>27,086</u>	<u>-</u>
25			
26	(b) To allocate average accumulated depreciation from UIF Common Cost Centers		
27	Pasco Cost Center	290	
28	Seminole Cost Center	2,548	
29	Total allocations of UIF Common Cost Centers	<u>2,838</u>	<u>-</u>
30			
31	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
32	Total Adjustments to Water Accumulated Depreciation	(9,253)	
33	To remove allocation incorrectly charged to wastewater account 351.1		1,524
34	Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008	<u>(9,253)</u>	<u>1,524</u>
35			
36	(d) Pro Forma Adjustments to Accumulated Depreciation - 1/1/2009 to 12/31/2009		
37	Total Adjustments to Water Accumulated Depreciation	10,234	
38	Total Adjustments to Rollforward Plant A/D - 1/1/2009 to 12/31/2009	<u>10,234</u>	<u>-</u>
39			
40	Total Accumulated Depreciation Adjustments	<u>30,905</u>	<u>1,524</u>
41			
42	(C) Construction Work in Progress		
43	1. To remove from rate base average construction work in process	(14,323)	
44			
45	Total construction work in progress	<u>(14,323)</u>	<u>-</u>
46			
47	(D) Contributions in Aid of Construction (CIAC)		
48	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
49	CIAC - Other Tangible Plant - Water	(907)	
50	CIAC - Water Tap	907	
51	Total CIAC Adjustments	<u>-</u>	<u>-</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3
 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	(E) Accumulated Amortization of CIAC		
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
3	CIAC - Organization - Water	2,971	
4	CIAC - Structures & Improvements - Source of Supply	(699)	
5	CIAC - Structures & Improvements - Water Treatment	(115)	
6	CIAC - Wells & Springs	(4,119)	
7	CIAC - Electric Pump Equipment - Source of Supply	(960)	
8	CIAC - Water Treatment Equipment	(1,558)	
9	CIAC - Distribution Reservoirs & Standpipes	(5,188)	
10	CIAC - Transmission & Distribution Mains	(25,687)	
11	CIAC - Service Lines	(11,462)	
12	CIAC - Meters	(1,899)	
13	CIAC - Meter Installations	(63)	
14	CIAC - Hydrants	(223)	
15	CIAC - Other Tangible Plant - Water	(373)	
16	CIAC - Water Tap	48,958	
17	CIAC - Water Plant Meter Fee		
18	Total Adjustments to Rollforward CIAC Amortization - 1/1/2006 to 12/31/2008	(417)	-
19			
20	2. Pro Forma Adjustments to Accumulated Amortization - 1/1/2009 to 12/31/2009		
21	CIAC - Organization - Water		
22	CIAC - Structures & Improvements - Source of Supply	58	
23	CIAC - Structures & Improvements - Water Treatment Plant	10	
24	CIAC - Wells & Springs	367	
25	CIAC - Electric Pumping Equipment - Source of Supply	128	
26	CIAC - Water Treatment Equipment	209	
27	CIAC - Distribution Reservoirs & Standpipes	334	
28	CIAC - Transmission & Distribution Mains	1,557	
29	CIAC - Service Lines	811	
30	CIAC - Meters	254	
31	CIAC - Meter Installations	8	
32	CIAC - Hydrants	13	
33	CIAC - Other Tangible Plant - Water		
34	CIAC - Water Plant Meter Fee		
35	Total Adjustments to Rollforward CIAC Amortization - 1/1/2009 to 12/31/2009	3,749	-
36			
37	Total CIAC Accumulated Amortization Adjustments	3,332	-
38			
39	(F) Working Capital		
40	1. Adjustments to Schedule A-18 affecting Working Capital		
41	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
42			
43	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
44	TY Rate Case (Amortization Start Date - 9/1/08)	220,340	
45	Net Adjustment to Deferred Rate Case Expense	(262,944)	
46			
47	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
48	TY Rate Case (Amortization Start Date - 9/1/07)	16,507	
49			
50	Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)	
51			
52	2. Adjustments to Schedule A-19 affecting Working Capital		
53	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
54	Condemnation Land at Seminole County	44,530	
55			
56	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
57			
58	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
59			
60	Working Capital Adjustment Per Schedule A-17	128,146	-

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 - Pinellas 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	424,499	N/A
2			
	Adjustments - To remove Allocation of West Coast Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-4 & S-4 of Annual Report	(5,930)	
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	(39,975)	
4	Adjustments - Rounding	(1)	
5	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	378,593	-
6	Additions	12,457	
7	Retirements	(3,353)	
8	Adjustments		
9			
10	Balance 12/31/06	387,697	-
11	Additions	5,127	
12	Retirements		
13	Adjustments		
14			
15	Balance 12/31/07 (See note 1)	392,824	-
16	Additions	19,368	
17	Retirements	(55)	
18	Adjustments		
19			
20	Balance 12/31/08 (See notes 1 and 2)	412,137	-
21			
22	Adjustments (See note 1)	(2,919)	
23			
24	Adjusted 12/31/08 Balance (See Note 1)	409,218	-
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
33 determined when the fixed asset report is utilized. The fixed asset report reconciles to the asset and its respective A/D, CIAC and A/A of CIAC
34 accounts to the AA 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 an entry for (7,139) in account 348 - Other Tangible Plant, included in Schedule W-4(a).
44 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 - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal.	(4) Adjustments			(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
			(3) A3 - (A)1.(a)	(4) A3 - (A)1.(b)	(5) A3 - (A)1.(c)			
1	INTANGIBLE PLANT							
2	301.1 Organization	(171)		166		(5)		
3	302.1 Franchises	-		396		396		
4	339.1 Other Plant & Misc. Equipment	-				-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	(3,701)			6,106	2,405		
7	304.2 Structures & Improvements	9,169				9,169		
8	305.2 Collect. & Impound. Reservoirs	-				-		
9	306.2 Lake, River & Other Intakes	-				-		
10	307.2 Wells & Springs	36,170		9		36,179		
11	308.2 Infiltration Galleries & Tunnels	-				-		
12	309.2 Supply Mains	1,642				1,642		
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	3,701				3,701		
18	304.3 Structures & Improvements	1,910	(1)			1,909		
19	310.3 Power Generation Equipment	-				-		
20	311.3 Pumping Equipment - WTP	7,314		3,864		11,178		
21	320.3 Water Treatment Equipment	14,572		6		14,578		
22	339.3 Other Plant & Misc. Equipment	-				-		
23	TRANSMISSION & DISTRIBUTION PLANT							
24	303.4 Land & Land Rights	-				-		
25	304.4 Structures & Improvements	393			32	425		
26	311.4 Electric Pumping Equipment - T&D	-				-		
27	330.4 Distr. Reservoirs & Standpipes	38,944				38,944		
28	331.4 Transm. & Distribution Mains	153,209		506	(8,675)	145,040		
29	333.4 Services	109,298		269		109,567		
30	334.4 Meters & Meter Installations	24,911		2,245		27,156		
31	335.4 Hydrants	2,447				2,447		
32	336.4 Backflow Prevention Devices	-				-		
33	339.4 Other Plant & Misc. Equipment	-				-		
34	GENERAL PLANT							
35	303.5 Land & Land Rights	6,231	20		(6,106)	145		
36	304.5 Structures & Improvements	5,083	3,299	3		8,385		
37	340.5 Office Furniture & Equipment	21,620	11,634			33,254		
38	341.5 Transportation Equipment	(249)	13,043			12,794		
39	342.5 Stores Equipment	-				-		
40	343.5 Tools, Shop & Garage Equipment	2,166	950	2,859		5,975		
41	344.5 Laboratory Equipment	-	17			17		
42	345.5 Power Operated Equipment	-				-		
43	346.5 Communication Equipment	474	469			943		
44	347.5 Miscellaneous Equipment	-				-		
45	348.5 Other Tangible Plant	(65,946)	53,703			(12,243)		
46								
47	TOTAL	<u>369,187</u>	<u>83,134</u>	<u>10,323</u>	<u>(8,643)</u>	<u>454,001</u>	N/A	<u>-</u>

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)	(171)
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)	(3,701)
7	304.2 Structures & Improvements	8,883	8,883	8,883	8,883	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,169
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	31,797	31,797	31,797	31,797	31,797	31,797	31,797	41,271	41,271	41,271	41,271	41,271	41,271	36,170
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	-	-	-	-	-	1,000	1,000	1,000	3,614	3,614	3,614	3,750	3,750	1,642
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	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304.3 Structures & Improvements	1,898	1,898	1,898	1,898	1,898	1,898	1,901	1,901	1,901	1,901	1,935	1,934	1,966	1,910
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	7,290	7,290	7,290	7,290	7,290	7,290	7,290	7,290	7,324	7,358	7,358	7,358	7,358	7,314
21	320.3 Water Treatment Equipment	14,351	14,351	14,351	14,351	14,651	14,651	14,651	14,651	14,685	14,685	14,685	14,685	14,685	14,572
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	662	1,112	1,112	1,112	1,112	393
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944	38,944
28	331.4 Transm. & Distribution Mains	150,362	150,362	150,362	152,545	152,545	154,413	154,413	154,515	154,515	154,515	154,515	154,103	154,548	153,209
29	333.4 Services	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298	109,298
30	334.4 Meters & Meter Installations	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,926	24,911
31	335.4 Hydrants	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447
32	336.4 Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	GENERAL PLANT														
35	303.5 Land & Land Rights	6,259	6,106	6,106	6,254	6,255	6,255	6,258	6,257	6,258	6,257	6,249	6,245	6,245	6,231
36	304.5 Structures & Improvements	4,372	-	-	4,291	4,301	4,301	4,398	4,388	4,397	9,569	8,909	8,575	8,576	5,083
37	340.5 Office Furniture & Equipment	849	(6,984)	(6,984)	21,285	21,382	21,406	25,036	36,252	36,673	37,371	25,073	34,891	34,716	21,820
38	341.5 Transportation Equipment	(105,654)	-	-	664	666	666	15,834	15,866	15,671	14,526	13,292	12,671	12,755	(249)
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	1,786	1,786	1,786	1,822	1,822	1,822	1,823	1,823	1,823	3,070	2,969	2,914	2,913	2,166
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	580	-	-	563	564	564	575	574	575	575	543	528	527	474
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)	(65,946)
46															
47	TOTAL	232,371	324,987	324,987	361,141	361,965	364,857	383,770	404,382	408,163	414,618	400,219	408,731	409,218	369,187

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	87,628	N/A
2	Adjustments - To remove Allocation of Depreciation of West Coast Cost Center Common Assets calculated for TY 12/31/05 Rate Case, but not included in Schedules W-6 & S-6 of Annual Report	(2,253)	
3	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 2005 Annual Report	(25,908)	
4	Adjustment - To remove Depreciation of Organizational Costs not included in Schedules W-6 and S-6 of 2005 Annual Report	(5,900)	
5	Adjustments - Rounding	(1)	
6	Balance 12/31/05 per 2006 Annual Report - Beginning Balance	53,566	-
7	Additions	11,450	
8	Retirements	(3,353)	
9	Adjustments		
10			
11	Balance 12/31/06	61,663	-
12	Adjustment to 12/31/06 - To remove accumulated depreciation of Other Tangible General Plant included in the 2006 Annual Report, but not included in the beginning balance of the 2007 Annual Report	3,030	
13	Additions	11,629	
14	Retirements		
15	Adjustments	(4,456)	
16			
17	Balance 12/31/07 (See notes 1 and 2)	71,866	-
18	Additions	21,926	
19	Retirements	(55)	
20	Adjustments	(30,708)	
21			
22			
23	Balance 12/31/08 (See notes 1 and 2)	63,029	-
24			
	Depreciation of Organization Costs not included in above balance (see note 2)	1,499	
25			
26	Adjustment (See note 1)	22,753	
27			
28	Adjusted 12/31/08 Balance (See notes 1 and 2)	87,281	-
29			

Notes:

1. Please refer to Note 1 in Schedule A-4 addressing the difference from Annual Report ending balances.
2. Above schedule includes Organization Depreciation not included in Schedule W-6(b) of Annual Report (12/31/09 balance: \$1,499; 12/31/08 - \$1,197).

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 - Pinellas 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.	(3) - (6) Adjustments				(7) Adjusted Average	(8) Non-Used & Useful %	(9) Non-Used & Amount
			A3 - (B)1.(a)	A3 - (B)1.(b)	A3 - (B)1.(c)	A3 - (B)1.(d)			
1	INTANGIBLE PLANT								
2	301.1 Organization	1,348		33	(464)	(4)	913		
3	302.1 Franchises	-		11			11		
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	747			(1,378)	290	(341)		
8	305.2 Collect. & Impound. Reservoirs	-					-		
9	306.2 Lake, River & Other Intakes	-					-		
10	307.2 Wells & Springs	13,844			(121)	1,376	15,099		
11	308.2 Infiltration Galleries & Tunnels	-					-		
12	309.2 Supply Mains	6			8	107	121		
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	(1,473)			1,772	61	360		
19	310.3 Power Generation Equipment	-					-		
20	311.3 Pumping Equipment - WTP	4,214		89	(17)	368	4,654		
21	320.3 Water Treatment Equipment	4,561			242	668	5,471		
22	339.3 Other Plant & Misc. Equipment	-					-		
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights	-					-		
25	304.4 Structures & Improvements	1			4	36	41		
26	311.4 Electric Pumping Equipment - T&D	-					-		
27	330.4 Distr. Reservoirs & Standpipes	6,488			(10,473)	818	(3,167)		
28	331.4 Transm. & Distribution Mains	32,714		7	(528)	3,594	35,787		
29	333.4 Services	6,381		81	(767)	2,732	8,427		
30	334.4 Meters & Meter Installations	8,842		835	5,508	1,246	16,431		
31	335.4 Hydrants	(3,335)			22	54	(3,259)		
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	2,001	887				2,888		
37	340.5 Office Furniture & Equipment	2,481	3,107				5,588		
38	341.5 Transportation Equipment	1,066	6,208				7,274		
39	342.5 Stores Equipment	-					-		
40	343.5 Tools, Shop & Garage Equipment	1,337	629	1,782		112	3,860		
41	344.5 Laboratory Equipment	-	13				13		
42	345.5 Power Operated Equipment	-					-		
43	346.5 Communication Equipment	479	408				887		
44	347.5 Miscellaneous Equipment	-					-		
45	348.5 Other Tangible Plant	(15,834)	15,834		(3,061)	(1,224)	(4,285)		
46									
47	TOTAL	65,868	27,086	2,838	(9,253)	10,234	96,773	N/A	N/A

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	13-Month Average Bal.
1	INTANGIBLE PLANT														
2	301.1 Organization	1,197	1,222	1,247	1,272	1,297	1,323	1,348	1,373	1,398	1,423	1,448	1,474	1,499	1,348
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	639	657	674	691	710	728	746	765	783	802	820	838	857	747
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	13,246	13,339	13,431	13,524	13,616	13,709	13,801	13,920	14,039	14,158	14,276	14,395	14,514	13,844
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	308.2 Supply Mains	-	-	-	-	-	1	3	4	5	10	14	19	23	6
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	(1,503)	(1,498)	(1,493)	(1,488)	(1,483)	(1,478)	(1,473)	(1,468)	(1,463)	(1,458)	(1,453)	(1,448)	(1,443)	(1,473)
19	310.3 Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	311.3 Pumping Equipment - WTP	4,026	4,057	4,088	4,120	4,151	4,182	4,214	4,245	4,276	4,308	4,339	4,371	4,403	4,214
21	320.3 Water Treatment Equipment	4,230	4,284	4,339	4,393	4,449	4,504	4,560	4,616	4,671	4,727	4,783	4,839	4,894	4,561
22	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TRANSMISSION & DISTRIBUTION PLANT														
24	303.4 Land & Land Rights														
25	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	3	6	9	1
26	311.4 Electric Pumping Equipment - T&D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	330.4 Distr. Reservoirs & Standpipes	5,946	6,036	6,127	6,217	6,307	6,398	6,488	6,579	6,669	6,759	6,850	6,940	7,030	6,488
28	331.4 Transm. & Distribution Mains	30,693	31,026	31,358	31,692	32,028	32,369	32,709	33,050	33,390	33,731	34,072	34,411	34,752	32,714
29	333.4 Services	4,968	5,204	5,439	5,675	5,910	6,145	6,381	6,616	6,852	7,087	7,323	7,558	7,793	6,381
30	334.4 Meters & Meter Installations	8,194	8,302	8,410	8,519	8,626	8,734	8,843	8,951	9,059	9,166	9,275	9,382	9,490	8,842
31	335.4 Hydrants	(3,384)	(3,376)	(3,368)	(3,360)	(3,351)	(3,343)	(3,335)	(3,327)	(3,319)	(3,310)	(3,302)	(3,294)	(3,286)	(3,335)
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	1,975	-	-	1,935	1,944	1,950	1,993	2,111	2,121	3,270	2,962	2,872	2,882	2,001
37	340.5 Office Furniture & Equipment	1,386	(5,160)	(5,160)	1,224	1,477	1,714	4,140	4,384	5,142	5,846	5,195	5,795	6,275	2,481
38	341.5 Transportation Equipment	(71,757)	-	-	258	273	286	13,109	13,112	13,240	12,224	11,284	10,863	10,867	1,066
39	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	343.5 Tools, Shop & Garage Equipment	1,012	1,022	1,031	1,073	1,082	1,091	1,101	1,111	1,120	1,984	1,929	1,906	1,921	1,337
41	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	345.5 Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	346.5 Communication Equipment	581	-	-	567	569	569	581	581	583	582	549	535	535	479
44	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	348.5 Other Tangible Plant	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)	(15,834)
46															
47	TOTAL	(14,385)	49,281	50,289	60,478	61,771	63,048	79,375	80,789	82,732	85,475	84,533	85,628	87,281	65,868

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 - Pinellas 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	138,847	N/A
2	Additions		
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	138,847	-
7	Additions		
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	138,847	-
12	Additions		
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	138,847	-
17	Adjustments		
18			
19			
20			
21	Adjusted 12/31/08 Balance	138,847	-

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

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

Florida Public Service Commission

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

Schedule: A-12
 Page 1 of 2
 Preparer: Kirsten Weeks
 Recap Schedules: A-1, A-2

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments A3 (D)	(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	37,683	907	38,590		
8						
9	Contributed Lines	66,971		66,971		
10						
11	Other - Contributed Property	34,193	(907)	33,286		
12						
13						
14	Total	138,847	-	138,847	N/A	-
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 Class
 Test Year Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Prior Year Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	13-Month Average
1	WATER														
2	CIAC-WTR.TRANS & DISTR MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
3	SUB-TOTAL MAINS	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971	66,971
4															
5	CIAC-WTR.STRUCT & IMPRV SRC SUPPLY	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,867
6	CIAC-WTR.STRUCT & IMPRV (WTR T P)	307	307	307	307	307	307	307	307	307	307	307	307	307	307
7	CIAC-WTR.WELLS & SPRINGS	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008	11,008
8	CIAC-WTR.ELECTRIC PUMP EQUIP	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565
9	CIAC-WTR.WATER TREATMENT EQPT	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
10	CIAC-WTR.DIS RESV & STNDPIPES	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344	12,344
11	CIAC-WTR.HYDRANTS	596	596	596	596	596	596	596	596	596	596	596	596	596	596
12	CIAC- OTHER TANGIBLE PLT WATER	907	907	907	907	907	907	907	907	907	907	907	907	907	907
13	SUB-TOTAL CONTRIBUTED PROPERTY	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193	34,193
14															
15	CIAC-WTR.SERVICE LINES	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440	32,440
16	CIAC-WTR.METERS	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076	5,076
17	CIAC-WTR.METER INSTALLATIONS	167	167	167	167	167	167	167	167	167	167	167	167	167	167
18	CIAC-WATER-TAP														
19	CIAC-WTR PLT MTR FEE														
20	SUB-TOTAL TAPS & METERS	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683	37,683
21															
22	TOTAL	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847
23															
24															
25															
26	WASTEWATER - NOT APPLICABLE														
27	CIAC-FORCE MAINS														
28	CIAC-GRAVITY MAINS														
29	CIAC-SWR MANHOLES														
30	SUB-TOTAL MAINS														
31															
32	CIAC-STRUCT/IMPRV PUMP PLT LS														
33	CIAC-STRUCT/IMPRV TREATMENT														
34	CIAC-STRCT/IMP GEN PLT														
35	CIAC- TREAT/DISP EQUIP LAGOON														
36	CIAC- TREAT/DISP EQUIP TRT PLT														
37	SUB-TOTAL CONTRIBUTED PROPERTY														
38															
39	CIAC-SWR SEWAGE SERVICE LINES														
40	CIAC-SEWER-TAX														
41	SUB-TOTAL TAPS														
42															
43	CIAC-REUSE RES CAP FEE														
44															
45															
46	TOTAL														
47															

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

Florida Public Service Commission

**Company: Utilities, Inc. of Florida - Pinellas 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	60,211	N/A
2	Additions	4,186	
3	Retirements		
4	Adjustments		
5			
6	Balance 12/31/06	64,397	-
7	Additions	4,188	
8	Retirements		
9	Adjustments		
10			
11	Balance 12/31/07	68,585	-
12	Additions	4,188	
13	Retirements		
14	Adjustments		
15			
16	Balance 12/31/08	72,773	-
17	Adjustments		
18			
19			
20			
21	Adjusted 12/31/08 Balance	72,773	-

**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 - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

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

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

Line No.	(1) Description	(2) Test Year Average Bal.	(3) Adjustments		(4) Adjusted Average	(5) Non-Used Useful %	(6) Non-Used Amount
			A3 (E) 1.	A3 (E) 2.			
1	WATER						
2							
3	Plant Capacity Fees				-		
4							
5	Line/Main Extension Fees				-		
6							
7	Tapping & Meter Installation Fees	20,002	35,534	1,073	56,609		
8							
9	Contributed Lines	34,259	(25,687)	1,557	10,129		
10							
11	Other - Contributed Property	16,416	(10,264)	1,119	7,271		
12							
13							
14	Total	70,677	(417)	3,749	74,009	N/A	-
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 - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] or Projected []

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

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

Line No.	(2) Description	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average
1	WATER														
2	ACC AMORT TRANS & DISTR MAINS	33,354	33,505	33,656	33,807	33,958	34,108	34,259	34,410	34,561	34,712	34,863	35,013	35,164	34,259
3	TOTAL MAINS	33,354	33,505	33,656	33,807	33,958	34,108	34,259	34,410	34,561	34,712	34,863	35,013	35,164	34,259
4															
5	ACC AMORT-CIA-WATER														-
6	ACC AMORT-ORGANIZATION	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)	(2,971)
7	ACC AMORT STRUCT & IMPRV SRC	990	995	1,000	1,005	1,010	1,014	1,019	1,024	1,029	1,034	1,039	1,044	1,049	1,019
8	ACC AMORT STRUCT & IMPRV														-
9	ACC AMORT STRUCT & IMPRV - WTP	162	163	164	165	166	166	167	168	169	170	170	171	172	167
10	ACC AMORT WELLS & SPRINGS	5,953	5,983	6,014	6,044	6,075	6,105	6,136	6,167	6,197	6,228	6,258	6,289	6,320	6,136
11	ACC AMORT ELECTRIC PUMP EQUIP	1,601	1,612	1,622	1,633	1,644	1,654	1,665	1,676	1,687	1,697	1,708	1,719	1,729	1,665
12	ACC AMORT WATER TREATMENT EQPT	2,637	2,649	2,661	2,673	2,685	2,697	2,709	2,721	2,733	2,745	2,757	2,769	2,781	2,709
13	ACC AMORT DIS RESV & STNDPIPES	6,742	6,789	6,835	6,882	6,929	6,976	7,022	7,069	7,116	7,163	7,209	7,256	7,303	7,022
14	ACC AMORT HYDRANTS	289	290	291	292	293	294	296	297	298	299	300	301	302	296
15	ACC AMORT OTHER TANG PLT WATER	362	364	366	368	370	372	373	375	377	379	381	383	385	373
16	TOTAL CONTRIBUTED PROPERTY	15,765	15,874	15,982	16,091	16,201	16,307	16,416	16,526	16,635	16,744	16,851	16,961	17,070	16,416
17															
18	ACC AMORT SERVICE LINES	16,193	16,260	16,328	16,396	16,463	16,531	16,598	16,666	16,734	16,801	16,869	16,936	17,004	16,598
19	ACC AMORT METERS	3,168	3,189	3,211	3,232	3,253	3,274	3,295	3,316	3,337	3,358	3,380	3,401	3,422	3,295
20	ACC AMORT METER INSTALLATIONS	104	105	106	107	107	108	109	109	110	111	111	112	113	109
21	ACC AMORT WATER CIAC TAP														-
22	ACC AMORT WATER PLT METER FEE-NC														-
23	TOTAL TAPS & METERS	19,465	19,554	19,645	19,735	19,823	19,913	20,002	20,091	20,181	20,271	20,360	20,449	20,539	20,002
24															
25	TOTAL	68,584	68,933	69,283	69,633	69,982	70,328	70,677	71,027	71,377	71,727	72,074	72,423	72,773	70,677
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-STRUCT/IMPRV PUMP PLT LS														-
37	ACC AMORT-STRCT/AMP GEN PLT														-
38	ACC AMORT- TREAT/DISP EQUIP LAGOON														-
39	ACC AMORT- TREAT/DISP EQUIP TRT PLT														-
40	SUB-TOTAL CONTRIBUTED PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41															
42	ACC AMORT SEWAGE SERVICE LINES														-
43	ACC AMORT SEWER TAP														-
44	TOTAL TAPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45															
46	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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 - Pinellas 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	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	N/A	N/A

Recap Schedules: A-1, A-2

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No		Water	Sewer	13-Month Average
1	<u>Final Rates</u>			
2	Current and Accrued Assets:			
3	Cash			2,364,377
4	Accounts and Notes Receivable, Less provision for Uncollectible Accounts			507,595
5	Miscellaneous current and accrued assets			20,635
6	Deferred Rate Case Expense			220,340
7	Miscellaneous Deferred Debits			106,206
8				
9	Less: Current and Accrued Liabilities			
10	Accounts Payable			(189,189)
11	Accrued Taxes			(63,990)
12	Accrued Interest			1,900
13	Miscellaneous Current and Accrued Liabilities & Credits			(132,777)
14				
15	Equals working capital (Balance Sheet Approach)			\$ 2,835,097
16				
17	Allocation to Pinellas County - Water	\$ 128,146		
18				
19				
20	Allocation Methodology to UIF systems:	12/31/08 ERCs	% of Total	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 Pinellas County - Water	\$ 128,146		
49				
50	Allocation Methodology to UIF systems:	12/31/08 ERCs	% of Total	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

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.

Florida Public Service Commission

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

Line No.	(1) ASSETS	(2) Prior Year Dec	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sept	(12) Oct	(13) Nov	(14) Dec	(15) 13-Month Average Bal.	(16) Adjustments	(17) Adjusted Average
1	Utility Plant in Service	13,489,281	16,171,619	16,177,326	17,530,222	17,554,679	17,568,639	14,940,742	15,233,575	15,198,629	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	28,149	30,179	21,336	20,026	7,855	4,238	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)	(5,378,941)	(5,440,896)	(5,456,521)	(5,528,858)	(5,600,759)	(3,516,117)	(3,565,012)	(3,584,836)	(3,252,575)	(3,245,670)	(3,283,904)	(3,334,535)	(4,238,971)		(4,238,971)
6																	
7	NET UTILITY PLANT	11,858,916	12,044,383	11,997,383	12,536,692	12,492,028	12,435,062	11,889,172	12,132,840	12,079,100	11,290,281	10,992,841	11,157,152	11,122,351	11,848,478		11,848,478
8																	
9	Cash	1,604,662	1,804,612	1,734,545	3,441,151	1,857,196	3,703,690	1,507,302	3,292,966	5,253,297	2,228,196	2,360,651	1,868,857	79,778	2,364,377		2,364,377
10	Accounts Receivable (net)	471,178	453,918	454,427	469,005	434,594	535,922	622,897	495,318	534,121	563,243	501,992	543,988	518,130	507,595		507,595
11	Notes Receivable																
12	Accts. Rec'b - Assoc. Cos.	3,784,499	3,719,621	3,546,291	1,890,336	3,472,535	1,803,825	4,580,957	2,472,867	535,203	4,215,359	4,436,069	4,637,248	6,810,270	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	5,880,974	5,988,786	5,755,898	5,821,127	5,784,960	6,064,072	6,731,781	6,281,566	6,343,256	7,027,433	7,319,347	7,070,728	7,228,813	6,408,367		6,408,367
21																	
22	Net nonutility property																
23	Unamortized Debt Discount & Exp.																
24	Prelim. Survey & Investigation Charges																
25	Clearing Accounts																
26	Deferred Rate Case Expense (See Note 1)	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	(262,944)	220,340
27	Other Miscellaneous Deferred Debits (See Note 1)	111,565	101,425	98,269	102,865	99,466	96,631	88,055	84,599	81,542	83,316	78,423	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	379,696	572,983	(246,437)	326,546
31																	
32	TOTAL ASSETS	18,397,865	18,881,397	18,378,745	18,980,489	18,885,320	19,095,988	19,205,261	18,985,661	18,980,926	18,868,450	18,849,423	18,747,364	18,730,860	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	7,081,543	7,710,318	7,710,318	8,519,873	8,519,873	8,519,873	8,524,337	8,524,337	8,524,337	8,524,337	8,524,337	8,536,228	8,536,228	8,289,687		8,289,687
4	Retained Earnings	472,100	364,411	300,988	203,513	148,594	291,097	380,261	248,883	203,480	188,160	105,982	18,967	(38,976)	220,572		220,572
5	Other Equity Capital																
6																	
7	TOTAL EQUITY CAPITAL	7,763,643	8,274,729	8,211,306	8,923,386	8,868,467	9,010,970	9,104,596	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	256,132	114,045	56,111	106,984	130,676	111,592	134,237	91,481	99,004	88,886	188,558	189,189		189,189
17	Notes Payable																
18	Notes & Accounts Payable - Assoc. Cos.	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	7,455,800	(291,441)	7,164,359
19	Customer Deposits	82,090	83,620	85,070	86,880	88,860	89,530	66,371	54,363	57,790	59,855	60,140	59,390	61,210	71,928		71,928
20	Accrued Taxes	66,589	69,686	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)	(3,858)	(3,274)	(2,899)	(2,488)	(2,095)	(1,757)	(1,481)	(1,205)	(905)	(600)	(303)	3	(1,900)		(1,900)
23	Accrued Dividends																
24	Misc. Current and Accrued Liabilities (See Note 1)	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	8,126,098	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	7,783,257	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	3,070,878	3,071,226	3,071,351	3,071,351	3,070,966		3,070,966
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)	(2,127,480)	(2,134,094)	(2,140,698)	(2,101,078)		(2,101,078)
37																	
38	Accumulated Deferred Income Taxes (See Note 3)	1,193,128	1,177,890	1,177,890	1,192,690	1,192,725	1,192,725	1,193,014	1,192,878	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	18,397,866	18,681,397	18,378,745	18,980,489	18,885,320	19,095,966	19,205,261	18,985,661	18,980,828	18,868,450	18,849,423	18,747,364	18,730,860	18,828,627	(246,437)	18,583,390

41
 42 Notes:
 43 1. See Schedule A-3, Working Capital Adjustments.
 44 2. Adjustment to reflect the yearly amortization of \$2,355.96, not recorded on the books of UIF by error in 2007 & 2008.
 45 3. ADIT thirteen months average adjustment of \$1,469 resulting from state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008. These two year-end amounts were not included in the 2007 and 2008 Annual Reports.

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	101,480	(1,576)	99,904	53,865	(A) 153,769	B-4, B-3
2							
3	Operation & Maintenance	109,778	(25,335)	84,443	6,191	(B) 90,634	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	17,738	(6,354)	11,384	-	(C), (D) 11,384	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income	6,348	2,818	9,166	2,424	(E) 11,590	B-15, B-3
10							
11	Provision for Income Taxes		(6,873)	(6,873)	17,027	(F) 10,154	C-1, B-3
12							
13	OPERATING EXPENSES	133,864	(35,744)	98,120	25,642	123,762	
14							
15	NET OPERATING INCOME	(32,384)	34,168	1,784	28,223	30,007	
16							
17							
18	RATE BASE	249,472	171,064	420,536		420,536	
19							
20							
21	RATE OF RETURN	-	%	0.42	%	7.14	%

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals and adjustments		
5	Total Revenues per B4	101,480	-
6	Adjustment to remove Accrued Revenues per B4	(703)	-
7	Adjustment to adjust Water Sales - See B4 notes	(1,505)	-
8	Adjustment to Miscellaneous Revenues - See B4 notes	(105)	-
9	Test Year Adjusted Revenues	99,167	-
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	99,904	-
14	Test Year Adjusted Revenues net of Accrual per above	99,167	-
15	Adjustment required to annualize revenues	737	-
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize a 7.14% rate of return	53,865	-
20			
21	Total Adjustments to Revenues	52,289	-
22			
23	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
24	(1) To correct parent companies allocations during the year based on ERCs	<u>Total</u>	
25	604 - Employee Pensions & Benefits	(102)	(102)
26	618 - Chemicals	35	35
27	620/720 - Materials	187	179
28	632 - Contractual Services - Acct.	(364)	(364)
29	633 - Contractual Services - Legal	399	399
30	636 - Contractual Services - Other	(1,772)	(1,772)
31	659 - Insurance - Other	(2,700)	(2,700)
32	666 - Regulatory Commission Expense - Rate Case Amort.	10,950	10,950
33	667 - Regulatory Commission Expense - Other	649	649
34	670 - Bad Debt Expense	(4)	(4)
35	675 - Miscellaneous Expenses	(3,839)	(3,824)
36	Total parent companies expenses reallocation based on ERCs	3,439	3,446
37			(7)
38	(2) To adjust previous rate case amortization to allowed yearly amount		
39	Per Order No. PSC-07-0505-SC-WS		3,458
40	Per allocation adjustment in (1) above		10,950
41	666/766 - Regulatory Commission Expense - Rate Case Amort.		(7,492)
42			
43	(3) To adjust Purchased Water Expense to reflect actual bills dated 2008, net of accruals, reversals and posting errors		
44	Total water bills for 2008		7,468
45	Purchased Water expense per 2008 Income Statement		7,968
46	610 - Purchased Water Expense Adjustment		(500)
47			
48			
49	(4) To remove charges incorrectly posted to wastewater account 735, pertaining to another company		(347)
50			

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

Line No.	Description	Water	Wastewater
1	(5) To remove items incorrectly posted to wastewater account 710 - Purchased		
2	Sewer - Billings, pertaining to Pinellas County Utilities, not UIF		53,490
3			
4	(6) To correct allocations, annualize and increase salary and related expenses,		
5	and transportation expenses		
6	601 Salary & Wages	(7,906)	
7	603 Salary & Wages - Officers	(5,427)	
8	604 Employee Pensions & Benefits	(5,723)	
9	650 Transportation Expense	(1,733)	
10	Total Salary & Transportation allocation adjustment	(20,789)	-
11			
12	<u>Pro-Forma Adjustments</u>		
13	(7) To reflect the increase in wholesale cost of 2008 water gallons purchased		
14	from Pinellas County Utilities based on their current rates effective 10/01/09		
15			
16	Lake Tarpon System	811	
17	610 - Purchased Water	811	
18			
19	(8) Amortization of Deferred Costs		
20	(a) Amortization of rate case expense per Schedule B-10	5,380	-
21	Adjustments for Deferred Costs	5,380	-
22			
23	Total Adjustment required to O&M Expenses	(19,144)	53,136
24			
25	(C) <u>Adjustment to Depreciation Expense:</u>		
26	(1) a. To correct parent companies allocations during the year based on ERCs	(3,337)	
27	b. To adjust depreciation expense for vehicle usage by Pinellas County	(305)	
28	(See Schedule B13, column (3) for account breakdown)	(3,642)	-
29			
30	(2) To allocate common depreciation expenses from UIF Common Cost Centers	179	
31	(See Schedule B13, column (4) for account breakdown)		
32			
33	(3) To rollforward depreciation expense & correct depreciation rates	(2,453)	
34	(See Schedule B13, column (5) for account breakdown)		
35			
36	Total Adjustments to Depreciation Expenses	(5,916)	-
37			
38	(D) Amortization of CIAC		
39	(1) To rollforward amortization of CIAC & correct amortization rates		
40	CIAC - Water Treatment Equipment	(65)	
41	CIAC - Distribution Reservoirs & Standpipes	227	
42	CIAC - Transmission & Distribution Mains	253	
43	CIAC - Other Tangible Plant - Water	23	
44	Total Adjustments to CIAC Amortization Expense	438	-
45			
46	(E) <u>Taxes Other Than Income</u>		
47	Test Year Adjustments		
48	(1) Payroll Taxes		
49	a. Adjust Payroll Taxes for salary allocations / annualization /	(1,755)	
50	increase		
51	Total Payroll Taxes Adjustment	(1,755)	
52			
53	(2) Personal Property Tax		
54	a. Correction to coding of PP Tax to Real Estate Taxes	1,268	
55	Total Personal Property Tax Adjustment	1,268	

Schedule of Adjustments to Operating Income
 Company: Utilities, Inc. of Florida - Pinellas 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	(3) Real Estate Tax		
2	a. Correction to coding of PP Tax to Real Estate Taxes	(1,268)	
3	b. Correction of allocated taxes per books	66	
4	Total Real Estate Tax Adjustment	(1,202)	
5			
6	(4) General & Other Taxes		
7	b. Correction to allocated taxes per books	11	
8	Total General Other Taxes Adjustment	11	
9			
10	(5) Regulatory Assessment Fees (RAF)		
11	a. Calculate RAFs based on Adjusted Test Year Revenues		
12	Test Year Adjusted Revenues	99,167	
13	b. Calculate RAFs for Annualized Revenues		
14	Adjustment to Annualize Revenues	737	
15	Total Test Year Adjusted Revenues	99,904	
16	RAF Rate	4.5%	
17	Adjusted Test Year RAF	4,496	
18	Amount per books	-	
19	Total RAF Adjustment	4,496	
20			
21	Total Test Year Adjustments to TOTI	2,818	
22			
23	Pro Forma Adjustments		
24	(6) Regulatory Assessment Fees (RAF)		
25	a. Calculate RAFs on Additional Revenues Requested		
26	Additional Revenues Requested	53,865	
27	RAF Rate	4.5%	
28	Adjustment to RAF	2,424	
29			
30	Total Pro Forma Adjustments to TOTI	2,424	
31			
32	Total increase (decrease) in Taxes Other Than Income	5,242	
33			
34	(F) <u>Provision for Income Taxes</u>		
35	(1) To calculate adjusted taxes prior to revenue increase	(6,873)	
36			
37	(2) To calculate additional taxes due to requested revenue adjustments	17,027	
38			
39	Total Adjustments to Provision for Income Taxes	10,154	-
40			
41			

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	95,334	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	4,838	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	703	524 Revenues from Other Systems	
14	TOTAL WATER SALES*	<u>100,875</u>	525 Interdepartmental Sales	
15			Accrued Sewer Revenues	
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>-</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	340	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	265	532 Forfeited Discounts	
22			534 Rents From Sewer Property	
23			535 Interdepartmental Rents	
24			536 Other Sewer Revenues	
25	TOTAL OTHER WATER REVENUES**	<u>605</u>	541 Measured Re-Use Revenues	
26				
27			TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	<u>101,480</u>	SEWER REVENUES	<u>-</u>
29				
30			TOTAL SEWER	
31			OPERATING REVENUES	<u>-</u>
32				
33	<u>ADJUSTMENTS TO BOOK REVENUES</u>			
34				
35	Adjustment to remove accrual	(703)		
36	Adjustment 1 to Water Sales - See note below	10,207		
37	Adjustment 2 to Water Sales - See note below	(11,712)		
38	Total Adjustments to Water Sales	<u>(2,208)</u>		
39				
40	Adjustment 3 to Miscellaneous Revenues - See below	(105)		
41				
42	ADJUSTED TOTAL WATER OPERATING REVENUES	<u>99,167</u>		
43				
44	Notes:			
45	*Adjustment 1: The per books revenues include an incorrect debit to water revenues of \$10,206.63 which should have been debited to an account where Sewer Revenues for Pinellas County Utilities are first posted when billed and debited when the payments are received from the customers and forwarded to Pinellas County Utility.			
46				
47				
48				
49	*Adjustment 2: The per books revenues include two incorrect bills for \$5,857.11 and \$5,854.51 recorded as revenues on 12/2008 and reversed and corrected on 1/2009.			
50				
51				
52	**Adjustment 3: Per books Miscellaneous Revenues include a total of \$105.00 which are actually Miscellaneous Revenues billed and belonging to Pinellas County Utility.			
53				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	2,771	2,631	4,354	4,488	3,500	2,763	1,978	3,143	5,009	2,742	2,476	3,407	39,262	-	39,262	(7,906)	31,356		31,356
2	603 Salaries & Wages - Officers, Etc.	-	-	1,625	622	319	314	316	316	315	173	174	180	4,354	-	4,354	(5,427)	(1,073)		(1,073)
3	604 Employee Pensions & Benefits	-	-	4,376	1,111	1,502	1,054	1,233	1,371	1,253	630	562	765	13,857	-	13,857	(5,825)	8,032		8,032
4	610 Purchased Water	6	-	-	-	27	14	1,652	-	7,370	2,000	(3,000)	(100)	7,969	-	7,969	(500)	7,469	811	8,280
5	615 Purchased Power	286	289	301	280	275	183	43	192	183	217	201	205	2,655	-	2,655		2,655		2,655
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
7	618 Chemicals	-	75	201	163	106	63	251	281	-	94	94	-	1,328	-	1,328	35	1,363		1,363
8	620 Materials & Supplies	-	(26)	927	414	338	501	580	270	449	187	87	101	3,828	-	3,828	179	4,007		4,007
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	375	2	(2)	375	-	375		375		375
10	632 Contractual Services - Acct.	-	-	374	81	(223)	126	80	80	254	40	94	(77)	829	-	829	(364)	465		465
11	633 Contractual Services - Legal	-	-	194	(3)	84	13	32	31	27	47	3	16	444	-	444	399	843		843
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
13	635 Contractual Services - Testing	107	107	130	-	120	-	107	235	107	132	291	214	1,550	-	1,550		1,550		1,550
14	636 Contractual Services - Other	240	386	2,025	689	407	752	1,097	701	791	273	949	472	8,782	-	8,782	(1,772)	7,010		7,010
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
16	642 Rental of Equipment	-	-	40	-	-	-	-	-	(40)	-	-	-	-	-	-	-	-		-
17	650 Transportation Expenses	-	-	1,687	399	509	159	634	521	580	226	187	172	5,074	-	5,074	(1,733)	3,341		3,341
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
21	659 Insurance - Other	-	-	1,977	483	543	714	695	731	575	(71)	222	413	6,282	-	6,282	(2,700)	3,582		3,582
22	660 Advertising Expense	-	-	-	-	-	-	-	2	-	-	-	1	3	-	3		3		3
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,458	3,458	5,380	8,838
24	667 Reg. Comm. Exp. - Other	-	-	31	119	13	30	-	-	-	-	-	-	193	-	193	649	842		842
25	670 Bad Debt Expense	-	11	12	1	7	16	-	2	-	9	1	165	224	-	224	(4)	220		220
26	675 Miscellaneous Expenses	1,772	167	1,406	445	407	4,064	865	331	1,464	424	1,131	293	12,769	-	12,769	(3,824)	8,945		8,945
27																				
28	TOTAL	5,182	3,640	19,660	9,292	7,934	10,766	9,563	8,207	18,337	7,498	3,474	6,225	109,778	-	109,778	(25,335)	84,443	8,191	90,634

Note:

Schedule W-10(a) of the 2008 Annual Reports shows Total Water Utility Expenses of \$56,640. The difference from the total of \$109,778 in this schedule is due to an incorrect entry in the Annual Report of (\$53,490) to account 710 - Purchased Sewer BInings and \$354 charged to sewer and combined with the water accounts which are incorrect allocations from the parent. See Schedule B-3 - Adjustments to O&M Expenses for corrections to these items. The remaining \$2 is due to rounding.

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 090462-W5
 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	(8) Explanation
1	801 Salaries & Wages - Employees	\$ 15,293	39,262	(7,906)	31,356	15,063	92.45 %	Please see Note 1.
2	803 Salaries & Wages - Officers, Etc.	-	4,354	(5,427)	(1,073)	(1,073)	(100.00) %	Please see Note 1.
3	604 Employee Pensions & Benefits	4,472	13,857	(5,825)	8,032	3,560	79.61 %	The number of employees and available positions increased over the past 5 years, as well as the associated health costs for those employees.
4	610 Purchased Water	1,672	7,969	(500)	7,469	5,797	346.71 %	The amount increased reflects increase in rates from the provider
5	615 Purchased Power	1,616	2,855	-	2,655	1,039	64.29 %	An increase in the unit cost per kwh over time has caused purchased power expense to increase. There was no significant change in the treatment plant's pumping equipment, its use or in water production beyond a normal annual variance.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	1,369	1,328	35	1,363	(6)	(0.44) %	Under the Threshold
8	620 Materials & Supplies	2,682	3,828	179	4,007	1,325	49.40 %	Please see Note 2.
9	631 Contractual Services - Engr.	34	375	-	375	341	1,002.94 %	Since the amounts being compared are small, any change will result in a very large percentage increase or decrease. The increase in expense is not material, within a reasonable yearly variance, and not out of the ordinary.
10	632 Contractual Services - Acct.	462	629	(364)	465	3	0.65 %	Under the Threshold
11	633 Contractual Services - Legal	491	444	399	843	352	71.69 %	Hourly fees have substantially increased since the last rate case. However, the expense reflects less than 5 hours of legal services used during the test year.
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	2,057	1,550	-	1,550	(507)	(24.65) %	Since the amounts being compared are small, any change will result in a very large percentage change. The decrease is not material, within a reasonable yearly variance, and not out of the ordinary.
14	636 Contractual Services - Other	5,965	8,782	(1,772)	7,010	1,045	17.52 %	The cost of maintaining our computer and technological systems has increased dramatically since the last rate case. This reflects the need to develop, implement, and use additional tools to meet regulatory mandates.
15	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
16	642 Rental of Equipment	-	-	-	-	-	%	
17	650 Transportation Expenses	3,936	5,074	(1,733)	3,341	(585)	(15.12) %	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	2,395	6,282	(2,700)	3,582	1,187	49.56 %	Insurance costs have increased over time at a much higher pace than the index. This account includes excess liability, general property, workman's comp and auto insurance policies.
22	660 Advertising Expense	-	3	-	3	3	100.00 %	This amount was erroneously booked to Advertising expense and should have been included in the Miscellaneous expense account. The dollar amount is insignificant.
23	666 Reg. Comm. Exp. - Rate Case Amort.	3,458	-	3,458	3,458	-	%	
24	667 Reg. Comm. Exp. - Other	-	193	649	842	842	100.00 %	An increase in miscellaneous regulatory activity outside of rate cases, not limited to legal fees, has caused an increase to these accounts since the last test year
25	670 Bad Debt Expense	182	224	(4)	220	38	20.88 %	Bad debt expenses increased due to an increase in uncollectible accounts in Pinellas County customers in the test year.
26	675 Miscellaneous Expenses	9,007	12,769	(3,824)	8,945	(62)	(0.69) %	Please see Note 2.
27	TOTAL	58,091	109,778	(25,335)	84,443	28,352	50.55 %	
28								
29	Total Customers (ERC's)	442.9			433.3	(10)	(2.17) %	
30								
31	Consumer Price Index - U	283.4			331.326	47.926	16.91 %	
32								
33	Benchmark Index: Increase in Customer ERC's					0.9783		
34	Increase in CPI					1.1891		
35								
36						1.1437		

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 090462-W5
 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) 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	(8) Explanation
1								
2	Note 1 - In order to compare accounts 601 and 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 NARUC.							
3								
4	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>	
5	601 Salaries & Wages - Employees	\$ 16,293	38,262	(7,906)	31,356	15,063	92.45 %	
6	603 Salaries & Wages - Officers, Etc.	-	4,354	(5,427)	(1,073)	(1,073)	100.00 %	
7	TOTAL	16,293	43,616	(13,333)	30,283	13,990	85.87 %	The number of employees and available positions have increased over the past 5 years, as well as the associated cost of living increases with those employees.
8								
9								
10	Note 2 - In order to compare accounts 620 and 675, 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 NARUC.							
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>	
13	620 Materials & Supplies	2,682	3,828	179	4,007	1,325	49.40 %	
14	675 Miscellaneous Expenses	9,007	12,769	(3,824)	8,945	(62)	(0.69) %	
15	TOTAL	11,689	16,597	(3,645)	12,952	1,263	10.81 %	Under the benchmark.

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1	Meter Reading	Ken's Bush Hog Service	4,093	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	2,758	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	88	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	61	Internet Services
5	Accounting Studies	WSC Personnel	11	Accounting Services
6	Audit Fees	PriceWaterhouseCoopers, LLC.	464	Audit Services
7	Employment Finders Fees	Garelli Wong	208	Temporary Employment Services
8	Engineering Fees	Massey Service, Inc.; CPH Engineers, Inc.; Liquid Engineering Co; Utility Service, Inc.	375	Engineering Services
9	Legal Fees	Baker & Daniels; Huntington & Williams; Law Office of David Beers P.A.; Lionel Sawyer & Collins; Mcnees, Wallace & Nurick; Moore Carney Ryan & Lattanzi LLP; Rose, Sundstrom & Bentley; Squire, Sanders & Dempsey LLP; Troutman Sanders LLP; Vorys, Sater, Seymour & Pease LLP; Wildman, Harrold, Allen & Dixon LLP; Winston & Strawn; Butler, Pappas, Weihmuller, Katz	444	Various Legal Issues
10	Payroll Services	Automatic Data Processing, Inc.	192	Payroll Services
11	Tax Return Review	PriceWaterhouseCoopers, LLC.	354	Tax Return
12	Temporary Employment Fee	Ajilon Consulting; Ajilon Professional Staffing LLC; Benchmark Staffing, Inc.; Casey Accounting & Finance Resources; Adenike Dosunmu; Jackson Wabash; Office Team; Robert Half International Inc.; Karen Schuetz; Staffing Now, Inc.	992	Permanent Employment
13	Other Outside Services	ATC Engineering Inc; Michelle Sandra Cohn; Crowe Chizek and Company LLC; Daniel Delgado; John Haynes; Lacerte; Alice Lau; Brent Lawrence; Malcom Pimie, Inc.; US Bank Trust National Association; Whitelight Group LLC	381	
14	Total		\$ 10,421	

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

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

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

(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&U Analysis, Assist w/ MFRs, data requests, audit facilitation
7	Public Service Commission		n/a	n/a	4,000	Filing Fee
8	Water Service Corp.	Ciecierski, Daniel	29.00	350.00	10,150	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Casados, Jim	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	4,600	Assist w/MFRs, data requests, audit facilitation
23	Water Service Corp.	Weeks, Kirsten	49.00	400.00	19,600	Assist w/MFRs, data requests, audit facilitation
24	Water Service Corp.	Williams, John III	57.00	50.00	2,850	Assist w/MFRs, data requests, audit facilitation
25	Water Service Corp.		n/a	n/a	16,864	Customer notices, postage
26	Water Service Corp.		n/a	n/a	2,016	Customer notices, stock
27	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
28	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
29	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
30	Water Service Corp.		n/a	n/a	-	Printing Services, copies
31	Water Service Corp.		n/a	n/a	-	Temp Services
32	Water Service Corp.		n/a	n/a	12,000	Fed Ex & other misc.
33						
34	Estimate Through:				\$ 475,898	
35	[x] PAA					
36	[] Commission Hearing					
37						
38	Amortization Period 4 Years					
39	Explanation if different from Section 367.0816, Florida					
40						
41						
42			(A)	(B)	(C)	
43	Total projected rate case expense		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 - Pinellas County		5,380	-	5,380	
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 - Pinellas County		433.3	-	433.3	
52	Percentage of customers		6.27%	-	4.52%	
53						
54	Method of allocation for the county (based on ERC counts 12/31/08):					
55	Total Customers - County		433.3	-	433.3	
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.

ERCs	WATER	SEWER	TOTAL
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 - Pinellas 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	784	5 years	156.70
2	TANK MAINT (WTR)	As needed	5,872	5 years	1,174.32
3	DEF CHGS-TANK MAINT&REP WTR	As needed	14	5 years	2.87
4	HURRICANE DEF	As needed	2,663	5 years	532.64

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 1 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida:
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending March 31, 2008 Amounts Allocated			Allocation Percentage	
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Svstems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Svstems	Total	100.00% Water	0.00% Sewer
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.29%	99.71%	100.00%	ERC	\$1,520	\$18,549	\$20,069	1,520	-
3	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$443	150,337	150,780	443	-
4	601/603/701/703	Salaries	0.20%	99.80%	100.00%	ERC	\$3,020	\$1,506,184	\$1,509,204	3,020	-
5	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$4,269	1,449,287	1,453,556	4,269	-
6	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$865	293,658	294,523	865	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	\$374	127,126	127,500	374	-
9	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$17	5,931	5,949	17	-
10	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$1,186	402,493	403,678	1,186	-
11	650/750	Transportation Expenses	0.29%	99.71%	100.00%	ERC	(\$3)	(1,118)	(1,121)	(3)	-
12	670/770	Bad Debt Expense	0.29%	99.71%	100.00%	ERC	\$2	587	589	2	-
13	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$1,393	473,007	474,401	1,393	-
14	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$1,977	671,253	673,230	1,977	-
							\$15,064	\$5,597,293	\$5,612,357	15,064	-
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	0.82%	99.18%	100.00%	ERC	\$573	69,015	69,588	573	-
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	-	-	-	-
							\$ 573	\$ 69,015	\$ 69,588	573	-
Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	1.03%	98.97%	100.00%	ERC	\$0	\$23	\$23	0	-
36	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	601/603/701/703	Salaries	1.05%	98.95%	100.00%	ERC	\$100	9,410	9,510	100	-
38	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$107	10,061	10,167	107	-
39	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$78	7,322	7,399.84	78	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$68	6,413	6,481	68	-
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	1.05%	98.95%	100.00%	ERC	\$326	30,787	31,113	326	-
							\$ 679	\$ 64,015	\$ 64,694	679	-
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	1.05%	98.95%	100.00%	ERC	\$30	\$2,786	\$2,816	30	-
50	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	\$1,008	95,276	96,285	1,008	-
51	601/603/701/703	Salaries	1.05%	98.95%	100.00%	ERC	(\$76)	(7,154)	(7,230)	(76)	-
52	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	1.03%	98.97%	100.00%	ERC	\$29	2,756	2,785	29	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	1.05%	98.95%	100.00%	ERC	\$176	16,647	16,823	176	-
57	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$1	95	96	1	-
58	642/742	Rental Equipment	1.05%	98.95%	100.00%	ERC	\$40	3,786	3,826	40	-
59	650/750	Transportation Expense	1.05%	98.95%	100.00%	ERC	\$1,689	159,642	161,331	1,689	-
60	667/767	Reg. Commission Exp. - Other	1.05%	98.95%	100.00%	ERC	\$31	2,939	2,970	31	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$25	2,354	2,379	25	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							\$ 2,953	\$ 279,127	\$282,081	2,953	-

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 - Pinellas 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,
 Pinellas 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 Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.29%	99.71%	100.00%	ERC	\$438	149,395	\$149,833	438	-
3	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$81	27,582	27,663	81	-
4	601/603/701/703	Salaries	0.26%	99.74%	100.00%	ERC	\$1,395	535,420	536,815	1,395	-
5	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$1,110	376,766	377,877	1,110	-
6	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$399	135,269	135,667	399	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	\$81	27,419	27,500	81	-
9	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$25	8,493	8,518	25	-
10	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$207	70,234	70,441	207	-
11	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	670/770	Bad Debt Expense	0.29%	99.71%	100.00%	ERC	\$1	379	380	1	-
13	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$263	89,359	89,623	263	-
14	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$483	163,753	164,236	483	-
							<u>\$4,483</u>	<u>\$1,584,069</u>	<u>\$1,588,552</u>	<u>4,483</u>	<u>-</u>
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	0.82%	99.18%	100.00%	ERC	\$191	\$23,005	\$23,196	191	-
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	-	-	-	-
							<u>\$ 191</u>	<u>\$ 23,005</u>	<u>\$ 23,196</u>	<u>191</u>	<u>-</u>
Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	1.03%	98.97%	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	1.05%	98.95%	100.00%	ERC	\$119	11,171	11,289	119	-
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	-	-	-	-
							<u>\$ 119</u>	<u>\$ 11,178</u>	<u>\$ 11,297</u>	<u>119</u>	<u>-</u>
Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	1.05%	98.95%	100.00%	ERC	\$16	\$1,486	\$1,502	16	-
50	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	\$378	35,662	36,039	378	-
51	601/603/701/703	Salaries	1.05%	98.95%	100.00%	ERC	\$281	26,564	26,845	281	-
52	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$1	99	100	1	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	1.04%	98.96%	100.00%	ERC	\$24	2,318	2,343	24	-
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
56	633/733	Contractual Services - Legal	1.05%	98.95%	100.00%	ERC	(\$29)	(2,694)	(2,722)	(29)	-
57	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$95	8,998	9,093	95	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	1.05%	98.95%	100.00%	ERC	\$399	37,722	38,122	399	-
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	1.05%	98.95%	100.00%	ERC	\$115	10,826	10,941	115	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							<u>\$ 1,281</u>	<u>\$ 120,982</u>	<u>\$122,263</u>	<u>1,281</u>	<u>-</u>

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

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

Line No.	GL 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	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total		
			Pinellas County				Pinellas County				
1 Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.29%	99.71%	100.00%	ERC	\$439	149,727	\$150,165	439	-
3	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$89	30,194	30,283	89	-
4	601/603/701/703	Salaries	0.21%	99.79%	100.00%	ERC	\$763	358,183	358,946	763	-
5	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$1,496	507,501	508,997	1,496	-
6	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$313	106,074	106,386	313	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	(\$223)	(75,611)	(75,833)	(223)	-
9	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$84	28,604	28,689	84	-
10	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$389	132,060	132,449	389	-
11	650/750	Transportation Expenses	0.30%	99.70%	100.00%	ERC	\$0	46	46	0	-
12	670/770	Bad Debt Expense	0.29%	99.71%	100.00%	ERC	\$7	2,270	2,277	7	-
13	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$224	76,079	76,304	224	-
14	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$543	184,268	184,811	543	-
15							<u>\$4,124</u>	<u>\$1,499,396</u>	<u>\$1,503,519</u>	<u>4,124</u>	<u>-</u>
17 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	0.82%	99.18%	100.00%	ERC	\$191	\$23,005	\$23,196	191	-
22	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
29	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							<u>\$ 191</u>	<u>\$ 23,005</u>	<u>\$ 23,196</u>	<u>191</u>	<u>-</u>
33 Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	1.03%	98.97%	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	1.05%	98.95%	100.00%	ERC	\$4	396	400	4	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
46							<u>\$ 4</u>	<u>\$ 404</u>	<u>\$ 408</u>	<u>4</u>	<u>-</u>
47 Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	1.05%	98.95%	100.00%	ERC	\$16	\$1,486	\$1,502	16	-
50	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	\$304	28,752	29,056	304	-
51	601/603/701/703	Salaries	1.05%	98.95%	100.00%	ERC	\$315	29,744	30,059	315	-
52	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$7	683	690	7	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$31	2,929	2,960	31	-
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	1.05%	98.95%	100.00%	ERC	\$18	1,666	1,684	18	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	1.05%	98.95%	100.00%	ERC	\$505	47,707	48,212	505	-
60	667/767	Reg. Commission Exp. - Other	1.05%	98.95%	100.00%	ERC	\$13	1,186	1,199	13	-
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$122	11,565	11,687	122	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 1,331</u>	<u>\$ 125,717</u>	<u>\$127,049</u>	<u>1,331</u>	<u>-</u>

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 - Pinellas 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;
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending June 30, 2008					
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County		Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
							Amounts Allocated	Amounts Allocated				
1 Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.29%	99.7%	100.0%	ERC	\$435	150,643	\$151,078	435	-	
3	408	Taxes Other than Income	0.29%	99.7%	100.0%	ERC	\$89	30,661	30,750	89	-	
4	601/603/701/703	Salaries	0.22%	99.8%	100.0%	ERC	\$802	360,811	361,613	802	-	
5	604/704	Employee Benefits	0.29%	99.7%	100.0%	ERC	\$1,050	361,685	362,735	1,050	-	
6	620/720	Materials and Supplies	0.29%	99.7%	100.0%	ERC	\$813	280,057	280,870	813	-	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
8	632/732	Contractual Services - Accounting	0.29%	99.7%	100.0%	ERC	\$125	43,208	43,333	125	-	
9	633/733	Contractual Services - Legal	0.29%	99.7%	100.0%	ERC	\$13	4,354	4,367	13	-	
10	636/736	Contractual Services - Other	0.29%	99.7%	100.0%	ERC	\$236	81,357	81,594	236	-	
11	650/750	Transportation Expenses	0.28%	99.7%	100.0%	ERC	\$0	50	50	0	-	
12	670/770	Bad Debt Expense	0.29%	99.7%	100.0%	ERC	\$16	5,531	5,547	16	-	
13	675/775	Miscellaneous Expenses	0.29%	99.7%	100.0%	ERC	\$300	103,353	103,653	300	-	
14	659/759	Other Insurance	0.29%	99.7%	100.0%	ERC	\$713	245,742	246,456	713	-	
15							\$4,593	\$1,667,452	\$1,672,045	4,593	-	
17 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	0.84%	99.2%	100.0%	ERC	\$194	\$23,002	\$23,196	194	-	
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							\$194	\$23,002	\$23,196	194	-	
33 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	1.05%	98.9%	100.0%	ERC	\$2	213	216	2	-	
46							\$2	\$213	\$216	2	-	
47 Water Service Corp. Allocated State Expenses												
49	403	Depreciation Expenses	1.03%	99.0%	100.0%	ERC	\$1,719	\$165,503	\$167,223	1,719	-	
50	408	Taxes Other than Income	1.03%	99.0%	100.0%	ERC	\$182	17,549	17,731	182	-	
51	601/603/701/703	Salaries	1.03%	99.0%	100.0%	ERC	(\$840)	(80,750)	(81,590)	(840)	-	
52	604/704	Employee Benefits	1.03%	99.0%	100.0%	ERC	\$4	402	406	4	-	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	1.03%	99.0%	100.0%	ERC	\$94	9,078	9,172	94	-	
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	1.03%	99.0%	100.0%	ERC	\$129	12,411	12,540	129	-	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	1.03%	99.0%	100.0%	ERC	\$158	15,223	15,381	158	-	
60	667/767	Reg. Commission Exp. - Other	1.03%	99.0%	100.0%	ERC	\$30	2,860	2,890	30	-	
61	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
62	675/775	Miscellaneous Expenses	1.03%	99.0%	100.0%	ERC	\$2,612	251,225	253,837	2,612	-	
63	659/759	Other Insurance	1.04%	99.0%	100.0%	ERC	\$1	67	68	1	-	
64							\$4,091	\$393,500	\$397,658	4,091	-	

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 - Pinellas 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,
 Pinellas County
 Allocation Percentage

Line No	G/L Acct. No	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending July 31, 2008					
			Allocation Percentages				Amounts Allocated			Allocation Percentage		
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
1 Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.27%	99.73%	100.00%	ERC	\$600	219,282	\$219,882	600	-	
3	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$99	33,902	34,001	99	-	
4	601/603/701/703	Salaries	0.27%	99.73%	100.00%	ERC	\$991	367,457	368,448	991	-	
5	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$1,224	419,545	420,769	1,224	-	
6	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$608	208,316	208,924	608	-	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
8	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	\$80	27,420	27,500	80	-	
9	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$28	9,646	9,674	28	-	
10	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$580	198,675	199,255	580	-	
11	650/750	Transportation Expenses	0.30%	99.70%	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	0.29%	99.71%	100.00%	ERC	\$357	122,522	122,879	357	-	
14	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$695	238,235	238,930	695	-	
15							\$5,262	\$1,845,108	\$1,850,370	5,262	-	
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	0.84%	99.16%	100.00%	ERC	\$199	\$23,424	\$23,623	199	-	
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							\$ 199	\$ 23,424	\$ 23,623	199	-	
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	1.05%	98.95%	100.00%	ERC	\$383	\$36,045	\$36,428	383	-	
50	408	Taxes Other than Income	1.06%	98.94%	100.00%	ERC	\$280	26,260	26,540	280	-	
51	601/603/701/703	Salaries	1.06%	98.94%	100.00%	ERC	(\$1,237)	(115,874)	(117,111)	(1,237)	-	
52	604/704	Employee Benefits	1.06%	98.94%	100.00%	ERC	\$9	866	875	9	-	
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
54	620/720	Materials and Supplies	1.06%	98.94%	100.00%	ERC	\$13	1,201	1,214	13	-	
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
56	633/733	Contractual Services - Legal	1.06%	98.94%	100.00%	ERC	\$4	366	370	4	-	
57	636/736	Contractual Services - Other	1.06%	98.94%	100.00%	ERC	\$132	12,408	12,540	132	-	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
59	650/750	Transportation Expense	1.06%	98.94%	100.00%	ERC	\$633	59,357	59,990	633	-	
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	1.06%	98.94%	100.00%	ERC	\$439	41,095	41,534	439	-	
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-	
64							\$ 657	\$ 61,723	\$62,381	657	-	
65												

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 - Pinellas 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,
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending August 31, 2008			Allocation Percentage	
			Utilities, Inc. of Florida	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Pinellas County				Pinellas County				
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.29%	99.71%	100.00%	ERC	\$853	293,478	\$294,331	853	-
2	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$90	31,024	31,114	90	-
3	601/603/701/703	Salaries	0.29%	99.71%	100.00%	ERC	\$1,019	355,643	356,662	1,019	-
4	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$1,355	464,938	466,293	1,355	-
5	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$268	91,871	92,139	268	-
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	\$80	27,420	27,500	80	-
8	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$31	10,502	10,532	31	-
9	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$255	87,453	87,708	255	-
10	650/750	Transportation Expenses	0.29%	99.71%	100.00%	ERC	\$0	98	98	0	-
11	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
12	675/775	Miscellaneous Expenses	0.29%	99.71%	100.00%	ERC	\$214	73,273	73,487	214	-
13	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$731	250,591	251,322	731	-
14							\$4,896	\$1,686,291	\$1,691,186	4,896	-
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	0.84%	99.16%	100.00%	ERC	\$199	\$23,424	\$23,623	199	-
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							\$ 199	\$ 23,424	\$ 23,623	199	-
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	1.08%	98.92%	100.00%	ERC	\$1	63	64.09	1	-
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	1.05%	98.95%	100.00%	ERC	\$1	110	111	1	-
44							\$ 2	\$ 173	\$ 175	2	-
Water Service Corp. Allocated State Expenses											
47	403	Depreciation Expenses	1.05%	98.95%	100.00%	ERC	\$278	\$26,277	\$26,555	278	-
48	408	Taxes Other than Income	1.05%	98.95%	100.00%	ERC	\$312	29,546	29,858	312	-
49	601/603/701/703	Salaries	1.05%	98.95%	100.00%	ERC	\$205	19,443	19,648	205	-
50	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$17	1,582	1,599	17	-
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$3	241	244	3	-
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	1.05%	98.95%	100.00%	ERC	\$57	5,393	5,450	57	-
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	1.05%	98.95%	100.00%	ERC	\$522	49,394	49,916	522	-
58	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	670/770	Bad Debt Expense	1.05%	98.96%	100.00%	ERC	\$2	198	200	2	-
60	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$83	7,873	7,956	83	-
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$ 1,479	\$ 139,948	\$141,427	1,479	-

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 - Pinellas 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:
 Pinellas 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 Pinellas County	Other Companies/ Systems	Total		Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer
			Amounts Allocated								
Water Service Corp. Allocated Expenses											
1	403	Depreciation Expense	0.29%	99.71%	100.00%	ERC	\$639	220,299	\$220,937	639	-
3	408	Taxes Other than Income	0.29%	99.71%	100.00%	ERC	\$114	39,030	39,144	114	-
4	601/603/701/703	Salaries	0.29%	99.71%	100.00%	ERC	\$1,135	395,125	396,260	1,135	-
5	604/704	Employee Benefits	0.29%	99.71%	100.00%	ERC	\$1,253	430,396	431,649	1,253	-
6	620/720	Materials and Supplies	0.29%	99.71%	100.00%	ERC	\$564	193,627	194,191	564	-
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
8	632/732	Contractual Services - Accounting	0.29%	99.71%	100.00%	ERC	\$254	87,366	87,620	254	-
9	633/733	Contractual Services - Legal	0.29%	99.71%	100.00%	ERC	\$27	9,313	9,340	27	-
10	636/736	Contractual Services - Other	0.29%	99.71%	100.00%	ERC	\$379	130,141	130,520	379	-
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	0.29%	99.71%	100.00%	ERC	\$367	125,977	126,343	367	-
14	659/759	Other Insurance	0.29%	99.71%	100.00%	ERC	\$575	197,554	198,129	575	-
							<u>\$5,306</u>	<u>\$1,828,827</u>	<u>\$1,834,133</u>	<u>5,306</u>	<u>-</u>
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	0.84%	99.16%	100.00%	ERC	\$198	\$23,424	\$23,623	198	-
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	-	-	-	-
							<u>\$ 198</u>	<u>\$ 23,424</u>	<u>\$ 23,623</u>	<u>198</u>	<u>-</u>
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	1.08%	98.92%	100.00%	ERC	\$3	314	317.77	3	-
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
42	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
43	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
45	675/775	Miscellaneous Expenses	1.06%	98.94%	100.00%	ERC	\$13	1,177	1,190	13	-
							<u>\$ 16</u>	<u>\$ 1,492</u>	<u>\$ 1,508</u>	<u>16</u>	<u>-</u>
Water Service Corp. Allocated State Expenses											
49	403	Depreciation Expenses	1.04%	98.96%	100.00%	ERC	\$352	\$33,600	\$33,952	352	-
50	408	Taxes Other than Income	1.04%	98.96%	100.00%	ERC	\$668	63,413	64,081	668	-
51	601/603/701/703	Salaries	1.04%	98.96%	100.00%	ERC	\$1,989	188,648	190,637	1,989	-
52	604/704	Employee Benefits	1.04%	98.96%	100.00%	ERC	\$1	99	100	1	-
53	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	620/720	Materials and Supplies	1.07%	98.93%	100.00%	ERC	(\$19)	(1,718)	(1,737)	(19)	-
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	1.04%	98.96%	100.00%	ERC	\$22	2,122	2,144	22	-
58	642/742	Rental Equipment	1.04%	98.96%	100.00%	ERC	(\$40)	(3,786)	(3,826)	(40)	-
59	650/750	Transportation Expense	1.04%	98.96%	100.00%	ERC	\$580	55,032	55,612	580	-
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	1.04%	98.96%	100.00%	ERC	\$925	87,729	88,654	925	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
							<u>\$ 4,479</u>	<u>\$ 425,138</u>	<u>\$429,617</u>	<u>4,479</u>	<u>-</u>

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

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

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending October 31, 2008			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.15%	99.85%	100.00%	ERC	\$427	290,604	\$291,031	427	-
2	408	Taxes Other than Income	0.14%	99.86%	100.00%	ERC	\$53	36,679	36,732	53	-
3	601/603/701/703	Salaries	-0.13%	100.13%	100.00%	ERC	\$518	(408,789)	(408,270)	518	-
4	604/704	Employee Benefits	0.14%	99.86%	100.00%	ERC	\$630	433,925	434,555	630	-
5	620/720	Materials and Supplies	0.14%	99.86%	100.00%	ERC	\$209	144,147	144,356	209	-
6	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
7	632/732	Contractual Services - Accounting	0.14%	99.86%	100.00%	ERC	\$40	27,460	27,500	40	-
8	633/733	Contractual Services - Legal	0.14%	99.86%	100.00%	ERC	\$47	32,549	32,596	47	-
9	636/736	Contractual Services - Other	0.14%	99.86%	100.00%	ERC	\$248	170,802	171,050	248	-
10	650/750	Transportation Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
11	670/770	Bad Debt Expense	0.14%	99.86%	100.00%	ERC	\$9	6,402	6,411	9	-
12	675/775	Miscellaneous Expenses	0.14%	99.86%	100.00%	ERC	\$119	82,279	82,399	119	-
13	659/759	Other Insurance	0.14%	99.86%	100.00%	ERC	(\$71)	(49,027)	(49,098)	(71)	-
14							\$2,230	\$767,032	\$769,262	2,230	-
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	0.41%	99.59%	100.00%	ERC	\$97	\$23,525	\$23,623	97	-
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	0.41%	99.59%	100.00%	ERC	\$3	831	835	3	-
29	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
30							\$ 101	\$ 24,357	\$ 24,457	101	-
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							\$ -	\$ -	\$ -	-	-
45											
46											
Water Service Corp. Allocated State Expenses:											
47	403	Depreciation Expenses	0.57%	99.43%	100.00%	ERC	\$173	\$30,069	\$30,242	173	-
48	408	Taxes Other than Income	0.51%	99.49%	100.00%	ERC	\$166	32,467	32,633	166	-
49	601/603/701/703	Salaries	0.51%	99.49%	100.00%	ERC	\$301	58,894	59,194	301	-
50	604/704	Employee Benefits	0.51%	99.49%	100.00%	ERC	\$1	99	100	1	-
51	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	620/720	Materials and Supplies	0.51%	99.49%	100.00%	ERC	\$8	1,527	1,535	8	-
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	0.51%	99.49%	100.00%	ERC	\$19	3,703	3,722	19	-
56	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57	650/750	Transportation Expense	0.51%	99.49%	100.00%	ERC	\$226	44,250	44,476	226	-
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	0.51%	99.49%	100.00%	ERC	\$276	53,988	54,264	276	-
61	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
62							\$ 1,168	\$ 224,997	\$ 226,165	1,168	-
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 - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: December 31, 2008
 Historical 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,
 Pinellas 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 Pinellas County	Other Companies/ Svstems	Total		Amounts Allocated				
							Utilities, Inc. of Florida Pinellas County	Other Companies/ Svstems	Total		
1 Water Service Corp. Allocated Expenses:											
2	403	Depreciation Expense	0.15%	99.85%	100.00%	ERC	\$362	244,361	\$244,723	362	-
3	408	Taxes Other than Income	0.15%	99.85%	100.00%	ERC	\$47	32,330	32,377	47	-
4	601/603/701/703	Salaries	0.15%	99.85%	100.00%	ERC	\$514	352,338	352,851	514	-
5	604/704	Employee Benefits	0.15%	99.85%	100.00%	ERC	\$563	385,973	386,535	563	-
6	620/720	Materials and Supplies	0.15%	99.85%	100.00%	ERC	\$84	58,008	58,093	84	-
7	631/731	Contractual Services - Engineering	0.15%	99.85%	100.00%	ERC	\$2	1,548	1,550	2	-
8	632/732	Contractual Services - Accounting	0.15%	99.85%	100.00%	ERC	\$94	64,281	64,375	94	-
9	633/733	Contractual Services - Legal	0.15%	99.85%	100.00%	ERC	\$3	2,044	2,047	3	-
10	636/736	Contractual Services - Other	0.15%	99.85%	100.00%	ERC	\$353	242,024	242,376	353	-
11	650/750	Transportation Expenses	0.13%	99.88%	100.00%	ERC	\$0	8	8	0	-
12	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$1	866	868	1	-
13	675/775	Miscellaneous Expenses	0.15%	99.85%	100.00%	ERC	\$157	107,661	107,818	157	-
14	659/759	Other Insurance	0.15%	99.85%	100.00%	ERC	\$222	152,438	152,660	222	-
15							<u>\$2,402</u>	<u>\$1,643,879</u>	<u>\$1,646,281</u>	<u>2,402</u>	<u>-</u>
17 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	0.41%	99.59%	100.00%	ERC	\$96	\$23,527	\$23,623	96	-
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	0.41%	99.59%	100.00%	ERC	\$2	580	582	2	-
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32							<u>\$ 98</u>	<u>\$ 24,106</u>	<u>\$ 24,205</u>	<u>98</u>	<u>-</u>
33 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	0.50%	99.50%	100.00%	ERC	\$0	12	12	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	0.51%	99.49%	100.00%	ERC	\$1	173	174	1	-
46							<u>\$ 1</u>	<u>\$ 185</u>	<u>\$ 186</u>	<u>1</u>	<u>-</u>
47 Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$170	\$30,071	\$30,242	170	-
50	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$133	26,527	26,660	133	-
51	601/603/701/703	Salaries	0.50%	99.50%	100.00%	ERC	\$46	9,064	9,110	46	-
52	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	0	-
53	618/718	Chemicals	0.52%	99.48%	100.00%	ERC	\$0	25	25	0	-
54	620/720	Materials and Supplies	0.63%	99.37%	100.00%	ERC	\$11	1,685	1,695	11	-
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	0.50%	99.50%	100.00%	ERC	(\$168)	(33,467)	(33,636)	(168)	-
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
59	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$188	37,303	37,491	188	-
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	0.50%	99.50%	100.00%	ERC	\$178	35,481	35,660	178	-
63	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
64							<u>\$ 558</u>	<u>\$ 106,688</u>	<u>\$107,246</u>	<u>558</u>	<u>-</u>

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

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

Schedule B-12
 Page 10 of 11

Preparer: Erin Povich

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

Utilities, Inc. of Florida;
 Pinellas County
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Month Ending December 31, 2008			100.00% Water	0.00% Sewer
			Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems	Total		Amounts Allocated		Total		
							Utilities, Inc. of Florida Pinellas County	Other Companies/ Systems			
Water Service Corp. Allocated Expenses:											
1	403	Depreciation Expense	0.15%	99.85%	100.00%	ERC	\$484	327,568	\$328,052	484	-
2	408	Taxes Other than Income	0.15%	99.85%	100.00%	ERC	\$33	22,566	22,599	33	-
3	601/603/701/703	Salaries	0.15%	99.85%	100.00%	ERC	\$522	356,928	357,449	522	-
4	604/704	Employee Benefits	0.15%	99.85%	100.00%	ERC	\$763	522,057	522,820	763	-
5	620/720	Materials and Supplies	0.15%	99.85%	100.00%	ERC	\$113	77,458	77,571	113	-
6	631/731	Contractual Services - Engineering	0.15%	99.85%	100.00%	ERC	(\$2)	(1,548)	(1,550)	(2)	-
7	632/732	Contractual Services - Accounting	0.15%	99.85%	100.00%	ERC	(\$77)	(52,867)	(52,944)	(77)	-
8	633/733	Contractual Services - Legal	0.15%	99.85%	100.00%	ERC	\$16	11,286	11,303	16	-
9	636/736	Contractual Services - Other	0.15%	99.85%	100.00%	ERC	\$454	310,778	311,232	454	-
10	650/750	Transportation Expenses	0.15%	99.85%	100.00%	ERC	\$1	392	393	1	-
11	670/770	Bad Debt Expense	0.15%	99.85%	100.00%	ERC	\$7	4,645	4,652	7	-
12	675/775	Miscellaneous Expenses	0.15%	99.85%	100.00%	ERC	(\$140)	(95,883)	(96,023)	(140)	-
13	659/759	Other Insurance	0.15%	99.85%	100.00%	ERC	\$413	282,871	283,285	413	-
14							\$2,587	\$1,766,251	\$1,768,838	2,587	-
Water Service Corp. Allocated RVP Expenses:											
15	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
16	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
17	601/603/701/703	Salaries	0.41%	99.59%	100.00%	ERC	\$96	\$23,526	\$23,623	96	-
18	604/704	Employee Benefits	0.43%	99.57%	100.00%	ERC	\$0	21	21	0	-
19	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
20	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
21	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
22	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
23	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
24	666/766	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
25	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
26	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
27	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
28							\$ 96	\$ 23,547	\$ 23,644	96	-
Water Service Corp. Allocated Regional Expenses:											
29	403	Depreciation Expenses	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-
30	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
31	601/603/701/703	Salaries	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
32	604/704	Employee Benefits	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
33	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
34	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
35	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
36	636/736	Contractual Services - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
37	650/750	Transportation Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
38	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
39	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
40	675/775	Miscellaneous Expenses	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
41							\$ -	\$ -	\$ -	-	-
Water Service Corp. Allocated State Expenses:											
42	403	Depreciation Expenses	0.56%	99.44%	100.00%	ERC	\$174	\$30,692	\$30,866	174	-
43	408	Taxes Other than Income	0.50%	99.50%	100.00%	ERC	\$144	28,576	28,720	144	-
44	601/603/701/703	Salaries	0.50%	99.50%	100.00%	ERC	(\$538)	(106,672)	(107,210)	(538)	-
45	604/704	Employee Benefits	0.50%	99.50%	100.00%	ERC	\$3	552	555	3	-
46	618/718	Chemicals	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
47	620/720	Materials and Supplies	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
48	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
49	633/733	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
50	636/736	Contractual Services - Other	0.50%	99.50%	100.00%	ERC	\$19	3,728	3,747	19	-
51	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
52	650/750	Transportation Expense	0.50%	99.50%	100.00%	ERC	\$172	34,160	34,332	172	-
53	667/767	Reg. Commission Exp. - Other	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
54	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
55	675/775	Miscellaneous Expenses	0.50%	99.50%	100.00%	ERC	\$196	38,963	39,159	196	-
56	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	-	-	-	-
57							\$ 170	\$ 30,000	\$30,170	170	-

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

Schedule B-12
 Page 11 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;
 Pinellas 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	Other Companies/ Systems	Total		Utilities, Inc. of Florida	Other Companies/ Systems	Total	100.00% Water	0.00% Sewer	
			Pinellas County				Pinellas County					
Water Service Corp. Allocated Expenses:												
2	403	Depreciation Expense	0.24%	99.76%	100.00%	ERC	\$6,195	\$2,563,904	\$2,570,099	6,195	-	
3	408	Taxes Other than Income	0.26%	99.74%	100.00%	ERC	\$1,138	\$434,306	\$435,444	1,138	-	
4	601/603/701/703	Salaries	0.25%	99.75%	100.00%	ERC	\$10,679	\$4,179,298	\$4,189,977	10,679	-	
5	604/704	Employee Benefits	0.26%	99.74%	100.00%	ERC	\$13,713	\$5,352,073	\$5,365,786	13,713	-	
6	620/720	Materials and Supplies	0.27%	99.73%	100.00%	ERC	\$4,236	\$1,588,484	\$1,592,720	4,236	-	
7	631/731	Contractual Services - Engineering	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
8	632/732	Contractual Services - Accounting	0.27%	99.73%	100.00%	ERC	\$829	\$303,222	\$304,051	829	-	
9	633/733	Contractual Services - Legal	0.24%	99.76%	100.00%	ERC	\$292	\$122,723	\$123,015	292	-	
10	636/736	Contractual Services - Other	0.23%	99.77%	100.00%	ERC	\$4,286	\$1,826,017	\$1,830,303	4,286	-	
11	650/750	Transportation Expenses	0.44%	99.56%	100.00%	ERC	(\$2)	(\$416)	(\$418)	(2)	-	
12	670/770	Bad Debt Expense	0.21%	99.79%	100.00%	ERC	\$43	\$20,680	\$20,723	43	-	
13	675/775	Miscellaneous Expenses	0.28%	99.72%	100.00%	ERC	\$3,255	\$1,157,628	\$1,160,883	3,255	-	
14	659/759	Other Insurance	0.27%	99.73%	100.00%	ERC	\$6,282	\$2,337,678	\$2,343,959	6,282	-	
15							\$50,946	\$19,885,597	\$19,936,544	50,946	-	
16												
Water Service Corp. Allocated RVP Expenses:												
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	0.72%	99.28%	100.00%	ERC	\$2,035	\$278,877	\$280,913	2,035	-	
22	604/704	Employee Benefits	0.43%	99.57%	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	0.41%	99.59%	100.00%	ERC	\$6	\$1,411	\$1,417	6	-	
31	659/759	Other Insurance	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
32							\$ 2,041	\$ 280,309	\$ 282,350	2,041	-	
33	Water Service Corp. Allocated Regional Expenses:											
35	403	Depreciation Expenses	1.03%	98.97%	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	1.05%	98.95%	100.00%	ERC	\$100	\$9,410	\$9,510	100	-	
38	604/704	Employee Benefits	1.05%	98.95%	100.00%	ERC	\$107	\$10,061	\$10,167	107	-	
39	620/720	Materials and Supplies	1.05%	98.95%	100.00%	ERC	\$82	\$7,700	\$7,782	82	-	
40	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
41	636/736	Contractual Services - Other	1.05%	98.95%	100.00%	ERC	\$68	\$6,413	\$6,481	68	-	
42	650/750	Transportation Expense	1.03%	98.97%	100.00%	ERC	\$4	\$408	\$412	4	-	
43	667/767	Reg. Commission Exp. - Other	1.05%	98.95%	100.00%	ERC	\$119	\$11,171	\$11,289	119	-	
44	670/770	Bad Debt Expense	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
45	675/775	Miscellaneous Expenses	1.05%	98.95%	100.00%	ERC	\$343	\$32,460	\$32,804	343	-	
46							\$ 823	\$ 77,660	\$ 78,483	823	-	
47	Water Service Corp. Allocated State Expenses:											
49	403	Depreciation Expenses	0.92%	99.08%	100.00%	ERC	\$3,311	\$358,017	\$361,328	3,311	-	
50	408	Taxes Other than Income	0.92%	99.08%	100.00%	ERC	\$3,577	\$384,028	\$387,605	3,577	-	
51	601/603/701/703	Salaries	2.00%	98.00%	100.00%	ERC	\$447	\$21,907	\$22,354	447	-	
52	604/704	Employee Benefits	0.97%	99.03%	100.00%	ERC	\$43	\$4,382	\$4,425	43	-	
53	618/718	Chemicals	0.52%	99.48%	100.00%	ERC	\$0	\$25	\$25	0	-	
54	620/720	Materials and Supplies	0.96%	99.04%	100.00%	ERC	\$194	\$20,016	\$20,210	194	-	
55	632/732	Contractual Services - Accounting	0.00%	0.00%	0.00%	ERC	\$0	\$0	\$0	-	-	
56	633/733	Contractual Services - Legal	1.05%	98.95%	100.00%	ERC	\$152	\$14,319	\$14,471	152	-	
57	636/736	Contractual Services - Other	1.86%	98.14%	100.00%	ERC	\$324	\$17,056	\$17,380	324	-	
58	642/742	Rental Equipment	0.00%	0.00%	0.00%	ERC	\$0	(\$0)	\$0	0	-	
59	650/750	Transportation Expense	0.93%	99.07%	100.00%	ERC	\$5,073	\$539,789	\$544,862	5,073	-	
60	667/767	Reg. Commission Exp. - Other	1.04%	98.96%	100.00%	ERC	\$73	\$6,986	\$7,059	73	-	
61	670/770	Bad Debt Expense	1.05%	98.96%	100.00%	ERC	\$2	\$198	\$200	2	-	
62	675/775	Miscellaneous Expenses	0.91%	99.09%	100.00%	ERC	\$4,971	\$541,098	\$546,070	4,971	-	
63	659/759	Other Insurance	1.04%	98.96%	100.00%	ERC	\$1	\$67	\$68	1	-	
64							\$ 18,168	\$ 1,907,821	\$ 1,926,056	18,168	-	
65												

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 - Pinellas County

Schedule: B-13

Docket No.: 090462-WS

Page 1 of 1

Test Year Ended: 12/31/08

Preparer: Kirsten Weeks

Historic or Projected

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)	B3 - (C)(2)	(5) B3 - (C)(3)				
1	INTANGIBLE PLANT								
2	301.1 Organization	302	4		(302)	4			
3	302.1 Franchises	-	10			10			
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	217			70	287			
8	305.2 Collect. & Impound. Reservoirs	-				-			
9	306.2 Lake, River & Other Intakes	-				-			
10	307.2 Wells & Springs	1,268			(50)	1,218			
11	308.2 Infiltration Galleries & Tunnels	-				-			
12	309.2 Supply Mains	23			27	50			
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	60				60			
19	310.3 Power Generation Equipment					-			
20	311.3 Pumping Equipment - WTP	377	209		(11)	575			
21	320.3 Water Treatment Equipment	665			(1)	664			
22	339.3 Other Plant & Misc. Equipment	-				-			
23	TRANSMISSION & DISTRIBUTION PLANT								
24	303.4 Land & Land Rights					-			
25	304.4 Structures & Improvements	9			6	15			
26	330.4 Distr. Reservoirs & Standpipes	1,084			(266)	818			
27	331.4 Transm. & Distribution Mains	4,059	13		(490)	3,582			
28	333.4 Services	2,825	7		(93)	2,739			
29	334.4 Meters & Meter Installations	1,321	112		(75)	1,358			
30	335.4 Hydrants	98			(44)	54			
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	482	(273)			209			
36	340.5 Office Furniture & Equipment	6,553	(3,377)			3,176			
37	341.5 Transportation Equipment	2,318	(305)			2,013			
38	342.5 Stores Equipment	-				-			
39	343.5 Tools, Shop & Garage Equipment	252	(59)	179		372			
40	344.5 Laboratory Equipment	-	15			15			
41	345.5 Power Operated Equipment	-				-			
42	346.5 Communication Equipment	13	2			15			
43	347.5 Miscellaneous Equipment	-				-			
44	348.5 Other Tangible Plant	-			(1,224)	(1,224)			
45									
46		SUB-TOTAL	21,926	(3,642)	179	(2,453)	16,010	N/A	-
47									
48		LESS: AMORTIZATION OF CIAC	(4,188)			(438)	(4,626)		
49									
50		NET DEPRECIATION EXPENSE - WATER	17,738	(3,842)	179	(2,891)	11,384	N/A	N/A

Company: Utilities, Inc. of Florida - Pinellas 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		4,558	1,774	15	6,348
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1.. Payroll Taxes					
6	Adjust Payroll Taxes for salary allocations / annualization /		(1,755)			(1,755)
7	increase per B-3					
8						
9	2. Personal Property Tax					
10	Adjustments to personal property taxes per B-3			1,268		1,268
11						
12	3. Real Estate Tax					
13	Adjustments to real estate taxes per B-3			(1,202)		(1,202)
14						
15	4. General & Other Taxes					
16	Adjustments to general & other taxes per B-3				11	11
17						
18	5. Regulatory Assessment Fees					
19	Adjustments to RAFs based on Adjusted and Annualized Test	4,496				4,496
20	Year Revenues per B-3					
21						
22	Adjusted Test Year TOTI - Water	4,496	2,803	1,840	26	9,166
23						
24	PRO FORMA ADJUSTMENTS					
25	6. Regulatory Assessment Fees					
26	a. Adjust for additional revenues requested	2,424				2,424
27						
28	Total Taxes Other than Income - Water	6,920	2,803	1,840	26	11,590

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	\$ (7,970)	\$ 18,124	\$ 10,154	\$ 10,154	
2							
3	Deferred Income Tax Expense	C-5	(2,436)	2,436	-	-	-
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		\$ (10,406)	\$ 20,560	\$ 10,154	\$ 10,154	\$ -

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

Company: Utilities, Inc. of Florida - Pinellas 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 Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma Adjusted	
Water						
1	Net Utility Operating Income (Sch. B-1)	\$ (32,384)	\$ 34,168	\$ 1,784	\$ 28,223	\$ 30,007
2	Add: Income Tax Expense Per Books (Sch. B-1)		(6,873)	(6,873)	17,027	10,154
3						
4	Subtotal	(32,384)	27,295	(5,089)	45,250	40,161
5	Less: Interest Charges (Sch. C-3)	898	12,278	13,176	-	13,176
6						
7	Taxable Income Per Books	(33,282)	15,017	(18,265)	45,250	26,985
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)	844	(844)	-	-	-
11	Timing Differences (From Sch. C-5)	(6,473)	6,473	-	-	-
12						
13	Total Schedule M Adjustments	(5,629)	5,629	-	-	-
14						
15	Taxable Income Before State Taxes	(27,653)	9,388	(18,265)	45,250	26,985
16	Less: State Income Tax Exemption (\$5,000)					
17						
18	State Taxable Income	(27,653)	9,388	(18,265)	45,250	26,985
19	State Income Tax (5.5% of Line 18)*	(1,521)	516	(1,005)	2,489	1,484
20	Limited by NOL					
21	Credits					
22						
23	Current State Income Taxes	(1,521)	516	(1,005)	2,489	1,484
24						
25	Federal Taxable Income (Line 15 -23)	(26,132)	8,872	(17,260)	42,761	25,501
26	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
27	Federal Income Taxes (Line 25 x Line 26)	(8,885)	3,017	(5,868)	14,539	8,670
28	Less: Investment Tax Credit Realized					
29	This Year (Sch. C-7)					
30						
31	Current Federal Inc. Taxes (Line 27 - Line 29)	(8,885)	3,017	(5,868)	14,538	8,670
32						
33	Summary:					
34	Current State Income Taxes (Line 23)	(1,521)	516	(1,005)	2,489	1,484
35	Current Federal Income Taxes (Line 31)	(8,885)	3,017	(5,868)	14,538	8,670
36						
37	Total Current Income Tax Expense (To C-1)	\$ (10,406)	\$ 3,533	\$ (6,873)	\$ 17,027	\$ 10,154
38						
39						
40						

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company: Utilities, Inc. of Florida - Pinellas 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	17	1,799	1,816	1,816	
7						
8	Other Interest Expense - Intercompany	881	10,479	11,360	11,360	
9						
10	AFUDC	767	(767)	-		
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)					
14						
15	Total Used For Tax Calculation	\$ 1,664	\$ 11,512	\$ 13,176	\$ 13,176	\$ -

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

Calculation of ITC Interest Synchronization Adjustment

ONLY for Option 2 companies (See Sch. C-8, pg. 4)

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

Book/Tax Differences - Permanent

Florida Public Service Commission

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

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

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

Line No.		Water	Sewer
1	Meals	\$ 77	
2	AFUDC	767	-
3	Total	\$ 844	\$ -
4			
5			
6			
7			
8			
9	<u>Allocation of UIF timing differences to the various counties and systems</u>		
10	Allocation Methodology to UIF systems is based upon number of ERCs at year end.		
11			
12	Total UIF Meals	<u>1,706</u>	
13			
14		<u>12/31/08 ERCs</u>	
15	Marion County - Water	532.1	95
16	Marion County - Wastewater	78.8	14
17	Orange County - Water	303.5	54
18	Pasco County - Water	3,013.3	537
19	Pasco County - Wastewater	1,185.0	211
20	Pinellas County - Water	433.3	77
21	Seminole County - Water	2,630.5	468
22	Seminole County - Wastewater	1,405.5	250
23	TOTAL UIF	<u>9,582.0</u>	<u>1,231</u>
24			
25			
26	Total UIF - AFUDC per books	<u>16,959</u>	
27			
28		<u>12/31/08 ERCs</u>	
29	Marion County - Water	532.1	942
30	Marion County - Wastewater	78.8	139
31	Orange County - Water	303.5	537
32	Pasco County - Water	3,013.3	5,333
33	Pasco County - Wastewater	1,185.0	2,097
34	Pinellas County - Water	433.3	767
35	Seminole County - Water	2,630.5	4,656
36	Seminole County - Wastewater	1,405.5	2,488
37	TOTAL UIF	<u>9,582.0</u>	<u>12,235</u>

Supporting Schedule: None
 Recap Schedules: C-2

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

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

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

Line No.	Year	Account No. 190.1011 / 2011			Account No. 190.1012 / 2012			Net Deferred Income Taxes - TOTAL		
		State	Federal	Total	State	Federal	Total	190.2 State	190.1 Federal	Total
1	2005	978	10,505	11,483	2,433	14,212	16,645	(20,097)	(1,016,468)	(1,036,565)
2	2006	978	10,505	11,483	2,895	16,909	19,804	(41,160)	(1,136,213)	(1,177,373)
3	2007	978	10,505	11,483	3,853	22,507	26,360	(41,341)	(1,150,372)	(1,191,713)
4	2008	978	10,505	11,483	3,883	22,681	26,564	(33,729)	(1,105,511)	(1,139,240)
5										
6										
7										
8										
9										
10										
		Account No. 190.1020 / 2020			Account No. 190.1021 / 2021					
	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					
	Year	State	Federal	Total	State	Federal	Total			
22	2005	(10)	(21,037)	(21,047)	(1,863)	(893,769)	(895,632)			
23	2006	(20)	(21,094)	(21,114)	(8,247)	(927,761)	(936,008)			
24	2007	(30)	(21,151)	(21,181)	(10,945)	(956,627)	(967,572)			
25	2008	(383)	(23,216)	(23,599)	(15,120)	(980,621)	(995,741)			
26										
27										
28										

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

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

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	Account No. 4425 (190.2020) Deferred State Tax - Rate Case					Account No. 4427 (190.2021) Deferred State Tax - Maint Fee						
Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	
13	2005				(18,983)	2005					(2,652)	
14	2006	(18,983)	(10,366)		(29,349)	2006	(2,652)	(4,765)			(7,417)	
15	2007	(29,349)	(484)		(29,833)	2007	(7,417)	2,053			(5,364)	
16	2008	(29,833)	10,083		(19,740)	2008	(5,364)	2,017			(3,347)	
17												
18												
19												
20												
21	Account No. 4433 (190.2024) Deferred State Tax - Org					Account No. 4437 (190.2031) Deferred State Tax - Depreciation						
Year	Beginning Balance	Current #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 - Pinellas County
 Docket No.: 990462-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. 4369 (190.1011) Deferred Federal Tax - Other Tap Fees						Account No. 4371 (190.1012) Deferred Federal Tax - Tap Fees Post 2000						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	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. 4375 (190.1020) Deferred Federal Tax - Rate Case						Account No. 4377 (190.1021) Deferred Federal Tax - Maint Fee						
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
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												
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 - Pinellas County
 Docket No.: 090462-W5
 Schedule Year Ended: 12/31/08

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

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

1.5 % ITC							
Line No.	Year	Gross ITC	Acc. Amort. 12/31/2005	Net ITC 12/31/2005	2006	2007*	2008*
1	Prior	(18,612)	6,975	(11,637)	279	279	279
2	1981	(7,053)	2,544	(4,509)	106	106	106
3	1982	(18,745)	6,463	(12,282)	281	281	281
4	1983	(52,301)	17,270	(35,031)	785	785	785
5	1984	(37,642)	11,865	(25,777)	565	565	565
6	1985	(12,934)	3,880	(9,054)	194	194	194
7	1986	(9,723)	2,774	(6,949)	146	146	146
8					2,356	2,356	2,356
9				(105,239)	(102,883)	(100,527)	(98,171)
10							
11							
12			<u>Amount Realized</u>	<u>Amortization</u>			
13			Prior	Prior			
14		<u>Beginning Balance</u>	<u>Current Year</u>	<u>Year Adjust.</u>	<u>Current Year</u>	<u>Year Adjust.</u>	<u>Ending Balance</u>
15							
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)
20							
21							
22							
23							
24							

<u>Allocation to Counties</u>	<u>12/31/08 ERCs</u>	<u>Allocation</u>
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

* 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 - Pinellas 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:		Utilities, Inc.	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt		%	%	%
2					
3	Short-Term Debt				
4					
5	Preferred Stock				
6					
7	Common Equity - Common Stock				
8	Retained Earnings - Parent Only				
9					
10	Deferred Income Tax				
11					
12	Other Paid in Capital				-
13					
14	Total	<u>N/A</u>	<u>0.00%</u>		<u>-</u> %
15					
16					
17	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
18	X Equity of Subsidiary (To C-1)				
19					
20					
21	NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary				
22	company, including Utilities, Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is				
23	shown on Schedules C-3, line 8.				

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
Docket No.: 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.

<u>Line</u>	<u>No.</u>	
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 - Pinellas 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 - Pinellas County
Docket No.: 090462-WS
Schedule Year Ended: 12/31/08
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Kirsten E. Weeks

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

Line No.	(1) Class of Capital	(2) Reconciled to Requested Rate Base AYE 12/31/08	(3) Ratio	(4) Cost Rate	(5) Weighted Cost
1	Long Term Debt	170,830	40.62%	6.65%	2.70%
2	Short Term Debt	37,699	8.96%	4.30%	0.39%
3	Preferred Stock	-			
4	Common Equity	150,509	35.79%	11.17%	4.00%
5	Customer Deposits	3,253	0.77%	6.00%	0.05%
6	Tax Credits - Zero Cost	4,538	1.08%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	53,707	12.77%		
9	Other (Explain)	-			
10					
11	Total	420,536	100.00%		7.14%

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 - Pinellas 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	(179,829,170)	47.58%	170,830	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,675,763)	10.50%	37,699	
3	Preferred Stock				-		-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,444,549)	41.92%	150,509	
5	Customer Deposits	3,712	2,768	3,253	-	n/a	3,253	
6	Tax Credits - Zero Cost (see note 2)	4,546	4,439	4,538	-	n/a	4,538	
7	Tax Credits - Weighted Cost				-		-	
8	Accumulated Deferred Income Taxes (see note 2)	53,890	51,517	53,707	-	n/a	53,707	
9	Other (Explain)				-		-	
10								
11	Total	<u>353,934,566</u>	<u>387,570,738</u>	<u>378,370,018</u>	<u>(377,949,482)</u>	<u>100.00%</u>	<u>420,536</u>	
12								
13								

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. 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 - Pinellas County
Docket No : 090462-WS
Schedule Year Ended: 12/31/08
Interim [] Final [x]
Historical [x] Projected []

Schedule D-3
Page 1 of 1

Preparer: Kirsten E. Weeks

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

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 - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Interim [] Final [x]
 Historical [x] Projected []

Schedule D-4
 Page 1 of 1
 Preparer: Kirsten E. Weeks

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Thirteen Month Average Amount Outstanding at 12/31/08	Effective Cost Rate
1	Chase	<u>1,706,286</u>	Revolving Line of Credit	<u>39,713,462</u>	<u>4.30%</u>
2					
3	Total	<u><u>1,706,286</u></u>		<u><u>39,713,462</u></u>	<u><u>4.30%</u></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 - Pinellas County
Docket No: 090462-WS
Schedule Year Ended: 12/31/08
Interim [x] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: Kirsten E. Weeks

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

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

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

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

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Prepared: Kirsten E. Weeks

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Thirteen Month Average Principal Amount Outstanding 12/31/08	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Base of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	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 - Pinellas 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	3,692	20		3,712
2	01/01/08	3,712	69		3,781
3	02/01/08	3,781	66		3,847
4	03/01/08	3,847	73		3,920
5	04/01/08	3,920	99		4,019
6	05/01/08	4,018	30		4,048
7	06/01/08	4,049		1,047	3,002
8	07/01/08	3,001		543	2,458
9	08/01/08	2,458	155		2,613
10	09/01/08	2,613	98		2,711
11	10/01/08	2,711	8		2,719
12	11/01/08	2,720		34	2,686
13	12/01/08	2,686	82		2,768
14					
15				Thirteen Month Average	\$ 3,253

Recap Schedules: A-19, D-2

Company: Utilities, Inc. of Florida; Pinellas 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 sewer 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	\$6.34	\$6.41	\$6.43	\$9.91
3	1" Residential	\$15.85	\$16.02	\$16.08	\$24.79
4	1.5" Residential	\$31.70	\$32.04	\$32.16	\$49.59
5	2" Residential	\$50.72	\$51.27	\$51.46	\$79.35
6	3" Residential	\$101.44	\$102.54	\$102.92	\$158.69
7	4" Residential	\$158.50	\$160.21	\$160.80	\$247.93
8	6" Residential	\$317.00	\$320.42	\$321.61	\$495.88
9					
10	<u>General Service</u>				
11	5/8" General Service	\$6.34	\$6.41	\$6.43	\$9.91
12	1" General Service	\$15.85	\$16.02	\$16.08	\$24.79
13	1.5" General Service	\$31.70	\$32.04	\$32.16	\$49.59
14	2" General Service	\$50.72	\$51.27	\$51.46	\$79.35
15	3" General Service	\$101.44	\$102.54	\$102.92	\$158.69
16	4" General Service	\$158.50	\$160.21	\$160.80	\$247.93
17	6" General Service	\$317.00	\$320.42	\$321.61	\$495.88
18					
19	<u>Multi-Residential Service</u>				
20	5/8" Multi-Residential Service	\$6.34	\$6.41	\$6.43	\$9.91
21	1" Multi-Residential Service	\$15.85	\$16.02	\$16.08	\$24.79
22	1.5" Multi-Residential Service	\$31.70	\$32.04	\$32.16	\$49.59
23	2" Multi-Residential Service	\$50.72	\$51.27	\$51.46	\$79.35
24	3" Multi-Residential Service	\$101.44	\$102.54	\$102.92	\$158.69
25	4" Multi-Residential Service	\$158.50	\$160.21	\$160.80	\$247.93
26	6" Multi-Residential Service	\$317.00	\$320.42	\$321.61	\$495.88
27					
28	<u>Gallage Charge (per 1,000 Gallons)</u>				
29	Residential	\$3.58	\$3.62	\$3.63	\$5.59
30	General Service	\$3.58	\$3.62	\$3.63	\$5.59
31	Multi Residential	\$3.58	\$3.62	\$3.63	\$5.59

*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.

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

WATER

Line No.	(1) Month/ Year	(2) Residential	(3) Multi- Residential	(4) General Service	(5) Private Fire Protection	(6) Other	(7) Total
1	January	506	-	6	-	-	512
2	February	505	-	6	-	-	511
3	March	507	-	6	-	-	513
4	April	507	-	6	-	-	513
5	May	507	-	6	-	-	513
6	June	508	-	6	-	-	514
7	July	494	-	5	-	-	499
8	August	512	-	7	-	-	519
9	September	506	-	6	-	-	512
10	October	509	-	6	-	-	515
11	November	504	-	6	-	-	510
12	December	504	-	4	-	-	508
13							
14	Total	6,069	-	70	-	-	6,139

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 - Pinellas County
 Docket No.: 090462-WS
 Test Year Ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Preparer: Dan Ciecierski

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	(7) Explanation
1	\$ 90.00	\$ -	\$ 300.00	\$ 110.00	\$ 500.00	Adjusted Amount to Report in MFR
2					\$ 105.00	Adjustment 1
3	Other Charges as follows:				\$ 605.00	Amount in GL
4	Miscellaneous				\$ -	
5	NSF Check Charge				80.00	
6	Shut-Off Charge				30.00	
7	Total				\$ 110.00	
8						
9						
10						
11	NOTES:					
12	Adjustment 1: Due to an error in the billing system, \$105.00 pertaining to Pinellas County Utility were incorrectly included in Miscellaneous					
13	Service Revenue.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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"	Mueller	Spr Cent 250	152 Independence Boulevard	1
2	4.5"	Kennedy	K10	271 Independence Boulevard	1
3	4.5"	Mueller	Improved	61 Harbor Way @ Colonial	1
4	4.5"	Mueller	Improved	151 Philadelphia Way	1
5	5.25"	Waterous	Pacer	Liberty @ Colonial Boulevard	1
6					
				Total	5

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

Schedule E-7
Page 1 of 1

Preparer: Dan Ciecierski

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

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

Company: Utilities, Inc. of Florida - Pinellas 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 - Pinellas County does not have any outstanding contracts or agreements having rates or
2		conditions different from those on the approved tariffs.

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 090462-WS
 Schedule Year ended: December 31, 2008
 Interim [] Final [x]
 Historical [x] 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 - Pinellas County does not have any state, municipal, city or county franchise taxes or fees paid (or payable); therefore this				
2	schedule is not applicable.				

Service Availability Charges

Florida Public Service Commission

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

Schedule E-11
 Page 1 of 1

Preparer: Dan Ciecierski

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

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

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

Schedule E-12
 Page 1 of 1

Preparer: Dan Ciecierski

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

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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 - Pinellas 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 - Pinellas 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 (Lake Tarpon - 637)
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 (see note)	(3) Gallons Sold *	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water (see note)
Jan-08	2.313	-	1.766	0.020	0.527	22.8%
Feb-08	2.055	0.003	1.613	0.003	0.442	21.5%
Mar-08	2.274	-	1.393	0.028	0.853	37.5%
Apr-08	2.009	0.398	1.559	0.017	0.831	41.4%
May-08	1.895	-	1.423	0.008	0.464	24.5%
Jun-08	0.269	-	1.244	0.007	-0.982	-365.6%
Jul-08	0.820	-	1.033	0.063	-0.276	-33.6%
Aug-08	1.602	1.391	0.958	-	2.035	127.0%
Sep-08	1.754	-	1.083	0.020	0.651	37.1%
Oct-08	1.887	0.006	1.140	0.015	0.738	39.1%
Nov-08	1.817	-	1.202	0.007	0.608	33.5%
Dec-08	1.799	0.175	1.282	0.017	0.675	37.5%
Total	20.493	1.973	15.695	0.204	6.568	22.4%

(Above data in millions of gallons)

NOTE: Purchases are from Pinellas County. The purchased gallons are shown in the month in which they were billed which is not necessarily the month in which they were received. Therefore, when there are significant purchases, the monthly unaccounted for water amounts be misleading. This is evident for the months of Jun-Aug. The combined unaccounted for water percentage for these three months is 27.6%.

Reconciliation of F-1, F-9 and E-2: F-1 and F-9 are the same. They differ from total gallons on E-2 by 42 MG or .27%. The difference is due to Schedule E-2 being based on the billing analysis in which gallons are rounded to the nearest 1 MG block, whereas Schedules F-1 and F-9 are based on actual gallons sold.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
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 (Lake Tarpon - 637)
 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.	Max Day Capacity per Sanitary Survey)	720,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	1/16/2008	106,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 1/29/2008 (2) 1/13/2008 (3) 1/14/2008 (4) 1/15/2008 (5) 1/16/2008	87,000 88,000 88,000 104,000 106,000
	AVERAGE	94,600
4 Average Daily Flow (includes purchases)	Max Month Annual	74,613 61,384
5 Required Fire Flow	None	

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

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
 Docket No.: 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 (Lake Tarpon - 637)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		500 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Elevated Storage		0 gallons
Usable ground storage (100%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (0.00%), gal.		0 gallons
Total usable storage, gal.		0 gallons
High service pumping capacity		0 gpm
Maximum day demand,		106,000 gpd
Peak hour demand = 2x max day/1440		147 gpm
Fire flow requirement		0 gpd
Unaccounted for water	22.42% of water pumped	10 gpm
Acceptable unaccounted for	10.00%	4 gpm
Excess unaccounted for		5 gpm

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

Water Treatment Plant, no usable storage

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

A =	Peak demand	147 gpm
B =	Property needed to serve five years after TY	0 gpm
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	5 gpm
E =	Firm Reliable Capacity	0 gpm

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

Storage NOT APPLICABLE - NO USABLE STORAGE

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
Docket No.: 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 System Only

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
Docket No.: 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 (Lake Tarpon - 637)
Docket No.: 090462-WS
Test Year Ended: December 31, 2008

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)
 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	507	510	509	19,856,187	39,049	20,884,367	535	
2	2005	510	507	509	17,409,516	34,237	18,342,866	536	0.17%
3	2006	507	507	507	16,837,751	33,211	17,740,061	534	-0.30%
4	2007	507	505	506	15,271,788	30,181	16,031,903	531	-0.56%
5	2008	505	504	505	14,897,351	29,529	15,694,904	532	0.06%
Average Growth Through 5-Year Period (Col. 8)									<u>-0.16%</u>

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

		<u>X</u>	<u>Y</u>
Constant:	536.8570776	1	535
X Coefficient:	-1.121978744	2	536
R ² :	0.75578973	3	534
		4	531
		5	532
		10	526
Five year growth			(6) Ercs
Annual average growth			-1.17 Ercs

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Florida (Lake Tarpon - 637)

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			(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	(4) 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

Florida Public Service Commission

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

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine wor

Line No.	(1) Description	(2) Average Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	362,956	84,794 (A)	447,750	A-5, A-3 Int.
2					
3	Utility Land & Land Rights	6,231	20 (A)	6,251	A-5
4					
5	Less: Non-Used & Useful Plant	N/A	N/A	N/A	A-7
6					
7	Construction Work in Progress	14,323	(14,323) (C)	-	A-3 Int.
8					
9	Less: Accumulated Depreciation	(65,868)	(20,671) (B)	(86,539)	A-9, A-3 Int.
10					
11	Less: CIAC	(138,847)	- (D)	(138,847)	A-12, A-3 Int.
12					
13	Accumulated Amortization of CIAC	70,677	(417) (E)	70,260	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	-	128,146 (F)	128,146	A-17, A-3 Int.
22					
23	Total Rate Base	249,472	177,549	427,021	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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) Utility Plant		
2	(a) Parent companies allocations		
3	To correct parent companies allocations during the year	70,091	(1)
4	To adjust Transportation Equipment for vehicle usage by Pinellas County	13,043	-
5	Total Allocation Adjustments	83,134	(1)
6			
7	(b) To allocate average plant from UIF Common Cost Centers		
8	Pasco Cost Center	1,088	-
9	Seminole Cost Center	9,235	-
10	Total allocations of UIF Common Cost Centers	10,323	-
11			
12	(c) Adjustments to Rollforward Plant - 1/1/2006 to 12/31/2008		
13	Total Adjustments to Water / Wastewater UPIS	(8,643)	-
14	Total Adjustments to Rollforward Plant = 1/1/2006 to 12/31/2008	(8,643)	-
15			
16	Total adjustments to Utility Plant	84,814	(1)
17			
18	(B) Accumulated Depreciation		
19	1. Utility Plant in Service		
20	(a) Parent companies depreciation allocations		
21	To correct parent companies allocations during the year	20,878	-
22	To adjust Transportation Equipment for vehicle usage by Pinellas County	6,208	-
23	Total Allocation Adjustments	27,086	-
24			
25	(b) To allocate average accumulated depreciation from UIF Common Cost Centers		
26	Pasco Cost Center	290	-
27	Seminole Cost Center	2,548	-
28	Total allocations of UIF Common Cost Centers	2,838	-
29			
30	(c) Adjustments to Rollforward Accumulated Depreciation - 1/1/2006 to 12/31/2008		
31	Total Adjustments to Water / Wastewater Accumulated Depreciation	(9,253)	-
32	Allocation of Water General Plant Depreciation to Wastewater	-	1,524
33	Total Adjustments to Rollforward Plant A/D - 1/1/2006 to 12/31/2008	(9,253)	1,524
34			
35	Total Accumulated Depreciation Adjustments	20,671	1,524
36			
37	(C) Construction Work in Progress		
38	To remove from rate base average construction work in process	(14,323)	-
39	Total construction work in progress	(14,323)	-
40			
41	(D) Contributions in Aid of Construction (CIAC)		
42	1. Adjustments to Rollforward & Reclassify CIAC - 1/1/2006 to 12/31/2008		
43	CIAC - Other Tangible Plant - Water	(907)	-
44	CIAC - Water Tap	907	-
45	Total CIAC Adjustments	-	-

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas County
 Schedule Year Ended: 12/31/08
 Interim [X] Final []
 Historic [X] 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	(E) Accumulated Amortization of CIAC		
2	1. Adjustments to Rollforward & Reclassify Amortization of CIAC - 1/1/2006 to 12/31/2008		
3	CIAC - Organization - Water	2,971	
4	CIAC - Structures & Improvements - Source of Supply	(699)	
5	CIAC - Structures & Improvements - Water Treatment	(115)	
6	CIAC - Wells & Springs	(4,119)	
7	CIAC - Electric Pump Equipment - Source of Supply	(960)	
8	CIAC - Water Treatment Equipment	(1,558)	
9	CIAC - Distribution Reservoirs & Standpipes	(5,188)	
10	CIAC - Transmission & Distribution Mains	(25,687)	
11	CIAC - Service Lines	(11,462)	
12	CIAC - Meters	(1,899)	
13	CIAC - Meter Installations	(63)	
14	CIAC - Hydrants	(223)	
15	CIAC - Other Tangible Plant - Water	(373)	
16	CIAC - Water Tap	48,958	
17	CIAC - Water Plant Meter Fee	-	
18	Total CIAC Accumulated Amortization Adjustments	(417)	-
19			
20	(F) Working Capital		
21	1. Adjustments to Schedule A-18 affecting Working Capital		
22	(a) Adjustment to remove from books 13-month average balance in UIF Deferred Rate Case Expense	(483,284)	
23			
24	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
25	TY Rate Case (Amortization Start Date - 9/1/08)	220,340	
26	Net Adjustment to Deferred Rate Case Expense	(262,944)	
27			
28	(b) Adjustment to record the unamortized 13-month average UIF Deferred Rate Case Expense balance for the 2005		
29	TY Rate Case (Amortization Start Date - 9/1/07)	16,507	
30			
31	Total Adjustments to Schedule A-18 affecting Working Capital	(246,437)	
32			
33	2. Adjustments to Schedule A-19 affecting Working Capital		
34	(a) Adjustment to record 13-month average Unamortized Gain on Sale of Ravenna Park/Lincoln Heights		
35	Condemnation Land at Seminole County	44,530	
36			
37	(b) Adjustment to record 13-month average Unamortized Gain on Sale of Wis-Bar Land at Pasco County	3,717	
38			
39	Total Adjustments to Schedule A-19 affecting Working Capital	48,247	
40			
41	Working Capital Adjustment Per Schedule A-17 - Interim Section	128,146	-

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	101,480	(1,576)	99,904	46,332 (A)	146,236	B-4, B-3 Int.
2							
3	Operation & Maintenance	109,778	(25,335)	84,443	(B)	84,443	B-5, B-3 Int.
4							
5	Depreciation, net of CIAC Amort.	17,738	(6,354)	11,384	(C), (D)	11,384	B-13, B-3 Int.
6							
7	Amortization	-	-	-		-	
8							
9	Taxes Other Than Income	6,348	2,818	9,166	2,085 (E)	11,251	B-15, B-3 Int.
10							
11	Provision for Income Taxes	(10,406)	3,445	(6,961)	16,650 (F)	9,689	C-1, B-3 Int.
12							
13	OPERATING EXPENSES	123,458	(25,426)	98,032	18,735	116,767	
14							
15	NET OPERATING INCOME	(21,978)	23,850	1,872	27,597	29,469	
16							
17							
18	RATE BASE	249,472	177,549	427,021		427,021	
19							
20							
21	RATE OF RETURN	-	%	0.44	%	6.90	%

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

Line No.	Description	Water	Wastewater
1	(A) <u>Adjustments to Revenues</u>		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues		
4	To reflect twelve-months billing net of accruals and adjustments		
5	Total Revenues per B4	101,480	-
6	Adjustment to remove Accrued Revenues per B4	(703)	-
7	Adjustment to adjust Water Sales - See B4 notes	(1,505)	
8	Adjustment to Miscellaneous Revenues - See B4 notes	(105)	
9	Test Year Adjusted Revenues	<u>99,167</u>	<u>-</u>
10			
11	(2) Annualized Revenue		
12	To calculate test year revenues based on current rates		
13	Annualized water/sewer revenues per Schedule E-2, pp 1 & 2	99,904	-
14	Test Year Adjusted Revenues net of Accrual per above	<u>99,167</u>	<u>-</u>
15	Adjustment required to annualize revenues	<u>737</u>	<u>-</u>
16			
17	<u>Pro-Forma Adjustments</u>		
18	(3) <u>Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize a 6.90% rate of return	<u>46,332</u>	<u>-</u>
20			
21	Total Adjustments to Revenues	<u>44,756</u>	<u>-</u>
22			
23	(B) <u>Adjustments to Operations & Maintenance (O&M) Expenses</u>		
24	(1) To correct parent companies allocations during the year based on ERCs	<u>Total</u>	
25	604 - Employee Pensions & Benefits	(102)	
26	618 - Chemicals	35	
27	620/720 - Materials	187	
28	632 - Contractual Services - Acct.	(364)	
29	633 - Contractual Services - Legal	399	
30	636 - Contractual Services - Other	(1,772)	
31	659 - Insurance - Other	(2,700)	
32	666 - Regulatory Commission Expense - Rate Case Amort.	10,950	
33	667 - Regulatory Commission Expense - Other	649	
34	670 - Bad Debt Expense	(4)	
35	675 - Miscellaneous Expenses	(3,839)	
36	Total parent companies expenses reallocation based on ERCs	<u>3,439</u>	<u>(7)</u>
37			
38	(2) To adjust previous rate case amortization to allowed yearly amount		
39	Per Order No. PSC-07-0505-SC-WS	3,458	
40	Per allocation adjustment in (1) above	<u>10,950</u>	
41	666/766 - Regulatory Commission Expense - Rate Case Amort.	<u>(7,492)</u>	
42			
43	(3) To adjust Water Purchased Expense to tie to 12 water bills for 2008		
44	Total water bills for 2008	7,468	
45	Purchased Water expense per 2008 Income Statement	<u>7,968</u>	
46	610 - Purchased Water Expense Adjustment	<u>(500)</u>	
47			
48	(4) To remove charges incorrectly posted to wastewater account 735,		
49	pertaining to another company		<u>(347)</u>
50			
51	(5) To remove items incorrectly posted to wastewater account 710 - Purchased		
52	Sewer - Billings, pertaining to Pinellas County Utilities, not UIF		<u>53,490</u>

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

Line No.	Description	Water	Wastewater
1	(6) To correct allocations, annualize and increase salary and related		
2	expenses, and transportation expenses		
3	601 Salary & Wages	(7,906)	
4	603 Salary & Wages - Officers	(5,427)	
5	604 Employee Pensions & Benefits	(5,723)	
6	650 Transportation Expense	(1,733)	
7	Total Salary & Transportation allocation adjustment	(20,789)	-
8			
9	Total Adjustment required to O&M Expenses	(25,335)	53,136
10			
11	(C) <u>Adjustment to Depreciation Expense:</u>		
12	(1) a. To correct parent companies allocations during the year based on ERCs	(3,337)	
13	b. To adjust depreciation expense for vehicle usage by Pinellas County	(305)	
14	(See Schedule B13, column (3) for account breakdown)	(3,642)	-
15			
16	(2) To allocate common depreciation expenses from UIF Common Cost Centers	179	
17	(See Schedule B13, column (4) for account breakdown)		
18			
19	(3) To rollforward depreciation expense & correct depreciation rates	(2,453)	
20	(See Schedule B13, column (5) for account breakdown)		
21			
22	Total Adjustments to Depreciation Expenses	(5,916)	-
23			
24	(D) <u>Amortization of CIAC</u>		
25	(1) To rollforward amortization of CIAC & correct amortization rates		
26	CIAC - Water Treatment Equipment	(65)	
27	CIAC - Distribution Reservoirs & Standpipes	227	
28	CIAC - Transmission & Distribution Mains	253	
29	CIAC - Other Tangible Plant - Water	23	
30	Total Adjustments to CIAC Amortization Expense	438	-
31			
32	(E) <u>Taxes Other Than Income</u>		
33	Test Year Adjustments		
34	(1) Payroll Taxes		
35	a. Adjust Payroll Taxes for salary allocations / annualization /	(1,755)	
36	increase		
37	Total Payroll Taxes Adjustment	(1,755)	
38			
39	(2) Personal Property Tax		
40	a. Correction to coding of PP Tax to Real Estate Taxes	1,268	
41	Total Personal Property Tax Adjustment	1,268	
42			
43	(3) Real Estate Tax		
44	a. Correction to coding of PP Tax to Real Estate Taxes	(1,268)	
45	b. Correction of allocated taxes per books	66	
46	Total Real Estate Tax Adjustment	(1,202)	
47			
48	(4) General & Other Taxes		
49	b. Correction to allocated taxes per books	11	
50	Total General Other Taxes Adjustment	11	

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

Line No.	Description	Water	Wastewater
1	(5) Regulatory Assessment Fees (RAF)		
2	a. Calculate RAFs based on Adjusted Test Year Revenues		
3	Test Year Adjusted Revenues	99,167	
4	b. Calculate RAFs for Annualized Revenues		
5	Adjustment to Annualize Revenues	737	
6	Total Test Year Adjusted Revenues	99,904	
7	RAF Rate	4.5%	
8	Adjusted Test Year RAF	4,496	
9	Amount per books	-	
10	Total RAF Adjustment	4,496	
11			
12	Total Test Year Adjustments to TOTI	2,818	
13			
14	Pro Forma Adjustments		
15	(6) Regulatory Assessment Fees (RAF)		
16	a. Calculate RAFs on Additional Revenues Requested		
17	Additional Revenues Requested	46,332	
18	RAF Rate	4.5%	
19	Adjustment to RAF	2,085	
20			
21	Total Pro Forma Adjustments to TOTI	2,085	
22			
23	Total increase (decrease) in Taxes Other Than Income	4,903	
24			
25	(F) <u>Provision for Income Taxes</u>		
26	(1) To calculate adjusted taxes prior to revenue increase	(6,961)	
27			
28	(2) To calculate additional taxes due to requested revenue adjustments	16,650	
29			
30	Total Adjustments to Provision for Income Taxes	9,689	-

Company: Utilities, Inc. of Florida - Pinellas 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	-	4,558	1,774	15	6,348
3						
4	ADJUSTMENTS TO TEST YEAR (Explain):					
5	1.. Payroll Taxes					
6	Adjust Payroll Taxes for salary allocations / annualization / increase per B-3		(1,755)			(1,755)
7						
8						
9	2. Personal Property Tax					
10	Adjustments to personal property taxes per B-3			1,268		1,268
11						
12	3. Real Estate Tax					
13	Adjustments to real estate taxes per B-3			(1,202)		(1,202)
14						
15	4. General & Other Taxes					
16	Adjustments to general & other taxes per B-3				11	11
17						
18	5. Regulatory Assessment Fees					
19	Adjustments to RAFs based on Adjusted and Annualized Test Year Revenues per B-3	4,496				4,496
20						
21						
22	Adjusted Test Year TOTI - Water	4,496	2,803	1,840	26	9,166
23						
24	PRO FORMA ADJUSTMENTS					
25						
26	6. Regulatory Assessment Fees					
27	a. Adjust for additional revenues requested	2,085				2,085
28						
29	Total Taxes Other than Income - Water	6,581	2,803	1,840	26	11,251

Reconciliation of Total Income Tax Provision
Company: Utilities, Inc. of Florida - Pinellas 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)	\$ (7,970)	\$ 17,659	\$ 9,689	\$ 9,689	\$ -
2							
3	Deferred Income Tax Expense	C-5(I)	(2,436)	2,436	-	-	-
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		\$ (10,406)	\$ 20,095	\$ 9,689	\$ 9,689	\$ -

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

Company: Utilities, Inc. of Florida - Pinellas County
 Docket No.: 090462-WS
 Schedule Year Ended: 12/31/08
 Historic [X] 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	\$ (21,978)	\$ 23,850	\$ 1,872	\$ 27,597	\$ 29,469
2	(10,406)	3,445	(6,961)	16,650	9,689
3				0	
4	(32,384)	27,295	(5,089)	44,247	39,158
5	898	12,512	13,410	-	13,410
6				0	
7	(33,282)	14,783	(18,499)	44,247	25,748
8				-	
9				-	
10	844	(844)	-	-	-
11	(6,473)	6,473	-	-	-
12					
13	(5,629)	5,629	-	-	-
14					
15	(27,653)	9,154	(18,499)	44,247	25,748
16					
17					
18	(27,653)	9,154	(18,499)	44,247	25,748
19	(1,521)	503	(1,017)	2,434	1,416
20					
21					
22					
23	(1,521)	503	(1,017)	2,434	1,416
24					
25	(26,132)	8,651	(17,482)	41,813	24,332
26	0.34	0.34	0.34	0.34	0.34
27					
28	(8,885)	2,942	(5,944)	14,216	8,273
29					
30					
31					
32	(8,885)	2,942	(5,944)	14,216	8,273
33					
34					
35	(1,521)	503	(1,017)	2,434	1,416
36	(8,885)	2,942	(5,944)	14,216	8,273
37					
38	\$ (10,406)	\$ 3,445	\$ (6,961)	\$ 16,650	\$ 9,689

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

Schedule of Interest In Tax Expense Calculation - Water

Florida Public Service Commission

Schedule: C-3 (Interim)

Company: Utilities, Inc. of Florida - Pinellas County

Page 1 of 1

Docket No.: 090462-WS

Preparer: Kirsten Weeks

Schedule Year Ended: 12/31/08

Interim Final

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

Historic Projected

Recap Schedule: C-2 (Interim)

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

Line No.	Description	Total Per Books	Utility Adjustments*	Utility Adjusted	Water	Wastewater
1	Interest on Long-Term Debt					
2						
3	Amortization of Debt Premium,					
4	Disc. and Expense Net					
5						
6	Interest on Short-Term Debt	17	1,828	1,845	1,845	
7						
8	Other Interest Expense - Intercompany	881	10,684	11,565	11,565	
9						
10	AFUDC	767	(767)	-	-	-
11						
12	ITC Interest Synchronization					
13	(IRC 46(f)(2) only - See below)	-	-	-	-	-
14						
15	Total Used For Tax Calculation	\$ 1,664	\$ 11,746	\$ 13,410	\$ 13,410	\$ -

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

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

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
24					
25					
26	<u>Balances From Schedule D-1</u>				
27					
28	Long-Term Debt	\$ -	-	-	-
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 - Pinellas 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	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)	(2,981)	(443)	(1,706)	(16,938)	(6,661)	(2,436)	(14,787)	(7,901)
34												
35												

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

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

Schedule of Requested Cost of Capital
13-Month Average Balance

Florida Public Service Commission

Company: Utilities, Inc. of Florida - Pinellas 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	173,916	40.73%	6.65%	2.71%
2	Short Term Debt	38,380	8.99%	4.30%	0.39%
3	Preferred Stock	-			
4	Common Equity	153,227	35.88%	10.46%	3.75%
5	Customer Deposits	3,253	0.76%	6.00%	0.05%
6	Tax Credits - Zero Cost	4,538	1.06%		
7	Tax Credits - Weighted Cost	-			
8	Accumulated Deferred Income Tax	53,707	12.58%		
9	Other (Explain)	-			
10					
11	Total	<u>427,021</u>	<u>100.00%</u>		<u>6.90%</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 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 - Pinellas 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	Pro Rata		
1	Long Term Debt	180,000,000	180,000,000	180,000,000	(179,826,084)	47.58%	173,916	
2	Short Term Debt	15,500,000	49,775,000	39,713,462	(39,675,082)	10.50%	38,380	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	158,372,419	157,737,014	158,595,058	(158,441,831)	41.92%	153,227	
5	Customer Deposits	3,712	2,768	3,253	-	n/a	3,253	
6	Tax Credits - Zero Cost (see note 2)	4,546	4,439	4,538	-	n/a	4,538	
7	Tax Credits - Weighted Cost	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes (see note 2)	53,890	51,517	53,707	-	n/a	53,707	
9	Other (Explain)	-	-	-	-	-	-	
10								
11	Total	<u>353,934,566</u>	<u>387,570,738</u>	<u>378,370,018</u>	<u>(377,942,997)</u>	<u>100.00%</u>	<u>427,021</u>	
12								
13								

Notes:

1. Long term debt, short term debt, preferred stock, and common equity are actual for Utilities, Inc. of Florida's parent company, Utilities, Inc.
2. ADIT adjustment include as part of the thirteen months average total state and federal ADIT allocation adjustments of (\$1,415) for 12/2007 and \$1,390 for 12/2008 which were not included in the 2007 and 2008 Annual Reports. 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; Pinellas 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 sewer 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	\$6.34	\$6.41	\$6.43	\$9.43
3	1" Residential	\$15.85	\$16.02	\$16.08	\$23.57
4	1.5" Residential	\$31.70	\$32.04	\$32.16	\$47.15
5	2" Residential	\$50.72	\$51.27	\$51.46	\$75.45
6	3" Residential	\$101.44	\$102.54	\$102.92	\$150.89
7	4" Residential	\$158.50	\$160.21	\$160.80	\$235.75
8	6" Residential	\$317.00	\$320.42	\$321.61	\$471.51
9					
10	<u>General Service</u>				
11	5/8" General Service	\$6.34	\$6.41	\$6.43	\$9.43
12	1" General Service	\$15.85	\$16.02	\$16.08	\$23.57
13	1.5" General Service	\$31.70	\$32.04	\$32.16	\$47.15
14	2" General Service	\$50.72	\$51.27	\$51.46	\$75.45
15	3" General Service	\$101.44	\$102.54	\$102.92	\$150.89
16	4" General Service	\$158.50	\$160.21	\$160.80	\$235.75
17	6" General Service	\$317.00	\$320.42	\$321.61	\$471.51
18					
19	<u>Multi-Residential Service</u>				
20	5/8" Multi-Residential Service	\$6.34	\$6.41	\$6.43	\$9.43
21	1" Multi-Residential Service	\$15.85	\$16.02	\$16.08	\$23.57
22	1.5" Multi-Residential Service	\$31.70	\$32.04	\$32.16	\$47.15
23	2" Multi-Residential Service	\$50.72	\$51.27	\$51.46	\$75.45
24	3" Multi-Residential Service	\$101.44	\$102.54	\$102.92	\$150.89
25	4" Multi-Residential Service	\$158.50	\$160.21	\$160.80	\$235.75
26	6" Multi-Residential Service	\$317.00	\$320.42	\$321.61	\$471.51
27					
28	<u>Gallage Charge (per 1,000 Gallons)</u>				
29	Residential	\$3.58	\$3.62	\$3.63	\$5.32
30	General Service	\$3.58	\$3.62	\$3.63	\$5.32
31	Multi Residential	\$3.58	\$3.62	\$3.63	\$5.32

*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.

