

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Orange County

FOR THE
TEST YEAR ENDED
December 31, 2001

*EXHIBIT 1 * VOL. 1*

DOCUMENT NUMBER DATE

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FPSC-COMMISSIONER OF PUBLIC UTILITIES

Utilities Inc. of Florida - Orange County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Orange County

**Financial, Rate and Engineering
Minimum Filing Requirements**

**For the Test Year Ended
December 31, 2001**

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Utilities Inc. of Florida - Orange County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

Schedule	Page	Title
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Utilities Inc. of Florida - Orange County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

Schedule	Page	Title
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Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-1
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 192,732	[a] \$ 36	\$ 192,768	\$ 192,131	\$ 192,450	A-5
2	Utility Land & Land Rights	2,783		2,783	2,783	2,783	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a] 7,187	\$ (103,064)	(101,250)	(102,157)	A-9
6	Less: CIAC	(38,403)	[a] (17,592)	\$ (55,995)	(38,403)	(47,199)	A-12
7	Accumulated Amortization of CIAC	21,969	[a] 10,709	32,678	20,705	26,691	A-14
9	Allocated Plant	4,144	[c]	4,144	3,776	3,960	-
10	Working Capital Allowance	9,174	[d] 6,073	15,247	15,247	15,247	A-17
11	Total Rate Base	<u>\$ 82,149</u>	<u>\$ 6,413</u>	<u>\$ 88,562</u>	<u>\$ 94,989</u>	<u>\$ 91,775</u>	

Notes: [a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses.

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule **A-3**
Page 1 of 1

Preparer: Steven M. Lubertozi

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	Sewer
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See notes on page A-1 and A-2.

0006

Schedule of Water and Sewer Plant in Service Florida Public Service Commission
 Annual Balance Subsequent of Last Established Rate Base

Company: Utilities Inc. of Florida - Orange County Schedule A-4
 Docket No.: 020071-WS Page 1 of 1
 Schedule Year ended: 12/31/01
 Interim [] Final [x] Preparer: Steven M. Lubertozi
 Historical [x] Projected []

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	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	194,653	0
6	1994 Additions	3,977	0
7	1994 Retirements	(1,059)	0
8	1994 Adjustments	0	0
10	12/31/94 Balance	197,571	0
11	1995 Additions	16,334	0
12	1995 Retirements	(1,095)	0
13	1995 Adjustments	0	0
14	12/31/95 Balance	212,810	0
15	1996 Additions	32,042	0
16	1996 Retirements	(1,432)	0
17	1996 Adjustments	0	0
18	12/31/96 Balance	243,420	0
19	1997 Additions	(1,342)	0
20	1997 Retirements	0	0
21	1997 Adjustments	0	0
22	12/30/97 Balance	242,078	0
23	1998 Additions	4,543	0
24	1998 Retirements	(403)	0
25	1998 Adjustments	0	0
26	12/31/1998 Balance	246,218	0
27	1999 Additions	(49,992)	0
28	1999 Retirements	(854)	0
29	1999 Adjustments	0	0
30	12/31/99 Balance	195,372	0
31	2000 Additions	(422)	0
32	2000 Retirements	0	0
33	2000 Adjustments	0	0
34	12/31/00 Balance	194,950	0
35	2001 Additions	601	0
36	2001 Retirements	0	0
37	2001 Adjustments	0	0
38	12/31/01 Balance	195,551	0
		195,515	GI 0
		36	DI 0

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

Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	7,734	7,734	7,734		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	2,783	2,783	2,783		
7	304.2 Structures & Improvements	4,972	4,972	4,972		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	11,696	11,696	11,696		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	19,894	19,894	19,894		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	275	275	275		
19	320.3 Water Treatment Equipment	3,769	3,769	3,769		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187		
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534		
26	333.4 Services	17,210	17,210	17,210		
27	334.4 Meters & Meter Installations	23,084	23,084	23,084		
28	335.4 Hydrants	28	28	28		
29	339.4 Other Plant & Misc. Equipment	237	237	237		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	16,533	18,153	17,343		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	448	399	424		
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	14,561	15,046		
42	Total	194,914	195,515	195,216		

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Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	16,533	0	0	0	0	0	0
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	448	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	0	0	0	0	0	0
42	Total	194,914	162,402	162,402	162,402	162,402	162,402	162,402

Schedule of Water Plant In Service, By Primary Account n
Beginning and End of Year Average

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-5
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT						0	0
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT						0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT						0	0
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT						0	0
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	18,153	17,343
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	0	0	0	0	0	399	424
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	14,561	15,046
42	Total	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>195,515</u>	<u>195,216</u>

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-7
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Average Balance TYE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE 12/31/01
WATER				
1	Plant in Service	\$0		\$0
2	Land			
3	Accumulated Depreciation	0		\$0
4	CIAC	\$0		\$0
5	Accumulated Amortization - CIAC	\$0		\$0
6	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SEWER				
7	Plant in Service	\$0		\$0
8	Land			
9	Accumulated Depreciation	0		\$0
10	CIAC	\$0		\$0
11	Accumulated Amortization - CIAC	\$0		\$0
13	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Supporting Schedules: A-5,A-6,A-9,A-10
 Recap Schedules: A-1,A-2

Schedule of Water and Sewer Accumulated Depreciation
Annual Balance Subsequent of Last Established Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-8
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide the annual balance for 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 additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1992 Additions	0	0
3	1992 Retirements	0	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(53,936)	0
7	1994 Additions	(4,633)	0
8	1994 Retirements	245	0
10	1994 Adjustments	0	0
11	12/31/94 Balance	(58,324)	0
12	1995 Additions	1,500	0
13	1995 Retirements	(15,865)	0
14	1995 Adjustments	0	0
15	12/31/95 Balance	(72,689)	0
16	1996 Additions	(9,443)	0
17	1996 Retirements	(455)	0
18	1996 Adjustments	0	0
19	12/31/96 Balance	(82,587)	0
20	1997 Additions	(8,828)	0
21	1997 Retirements	2,438	0
22	1997 Adjustments	0	0
23	12/30/97 Balance	(88,977)	0
24	1998 Additions	(10,721)	0
25	1998 Retirements	2,992	0
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(96,706)	0
28	1999 Additions	6,820	0
29	1999 Retirements	854	0
30	1999 Adjustments	0	0
31	12/31/99 Balance	(89,032)	0
32	2000 Additions	(5,372)	0
33	2000 Retirements	0	0
34	2000 Adjustments	0	0
35	12/31/00 Balance	(94,404)	0
36	2001 Additions	(8,658)	0
37	2001 Retirements	0	0
38	2001 Adjustments	0	0
39	12/31/01 Balance	(103,062)	0
		(110,251) GL	0
		(7,189) DIF	0

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule **A-9**
Page 1 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(6,995)	(7,188)	(7,091)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(2,091)	(2,241)	(2,166)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(3,545)	(3,934)	(3,739)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(9,476)	(10,471)	(9,973)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(108)	(116)	(112)	0.00%	0
19	320.3 Water Treatment Equipment	(2,126)	(2,297)	(2,211)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(164)	(135)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,214)	(30,810)	(30,012)	0.00%	0
26	333.4 Services	(7,085)	(7,516)	(7,300)	0.00%	0
27	334.4 Meters & Meter Installations	(13,844)	(15,157)	(14,501)	0.00%	0
28	335.4 Hydrants	(13)	(14)	(14)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment	(9,072)	(12,317)	(10,695)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(415)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,530)	0.00%	0
42	Total	<u>(101,249.96)</u>	<u>(110,250.58)</u>	<u>(105,750)</u>		<u>0</u>

0013

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(6,995)	(7,011)	(7,027)	(7,043)	(7,059)	(7,075)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(2,091)	(2,103)	(2,116)	(2,128)	(2,141)	(2,154)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(3,545)	(3,577)	(3,609)	(3,642)	(3,674)	(3,707)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(9,476)	(9,559)	(9,642)	(9,725)	(9,807)	(9,890)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(108)	(109)	(109)	(110)	(111)	(111)
19	320.3 Water Treatment Equipment	(2,126)	(2,140)	(2,154)	(2,169)	(2,183)	(2,197)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(110)	(115)	(120)	(125)	(130)
25	331.4 Transm. & Distribution Mains	(29,214)	(29,347)	(29,480)	(29,613)	(29,746)	(29,879)
26	333.4 Services	(7,085)	(7,121)	(7,157)	(7,193)	(7,229)	(7,265)
27	334.4 Meters & Meter Installations	(13,844)	(13,940)	(14,037)	(14,133)	(14,229)	(14,325)
28	335.4 Hydrants	(13)	(13)	(13)	(13)	(13)	(13)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(9,072)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(448)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	0	0	0	0	0
42	Total	<u>(101,249.96)</u>	<u>(87,885.92)</u>	<u>(88,314.88)</u>	<u>(88,743.84)</u>	<u>(89,172.80)</u>	<u>(89,601.76)</u>

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(7,091)	(7,107)	(7,124)	(7,140)	(7,156)	(7,172)	(7,188)	(7,091)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(2,166)	(2,179)	(2,191)	(2,204)	(2,216)	(2,229)	(2,241)	(2,166)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lale, River & Other intakes								0
10	307.2 Wells & Springs	(3,739)	(3,772)	(3,804)	(3,837)	(3,869)	(3,902)	(3,934)	(3,739)
11	308.2 Infiltration, Galleries and Tunnels								0
12	309.2 Supply Mains								0
13	310.2 Power Generation Equipment								0
14	311.2 Pumping Equipment	(9,973)	(10,056)	(10,139)	(10,222)	(10,305)	(10,388)	(10,471)	(9,973)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(112)	(113)	(114)	(114)	(115)	(116)	(116)	(112)
19	320.3 Water Treatment Equipment	(2,211)	(2,226)	(2,240)	(2,254)	(2,269)	(2,283)	(2,297)	(2,211)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(135)	(139)	(144)	(149)	(154)	(159)	(164)	(135)
25	331.4 Transm. & Distribution Mains	(30,012)	(30,145)	(30,278)	(30,411)	(30,544)	(30,677)	(30,810)	(30,012)
26	333.4 Services	(7,300)	(7,336)	(7,372)	(7,408)	(7,444)	(7,480)	(7,516)	(7,300)
27	334.4 Meters & Meter Installations	(14,421)	(14,517)	(14,613)	(14,709)	(14,805)	(14,901)	(15,157)	(14,501)
28	335.4 Hydrants	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	0	(12,317)	(10,695)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	0	0	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	0	0	0	0	0	0	(382)	(415)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,787)	(4,530)
42	Total	<u>(90,030.72)</u>	<u>(90,459.68)</u>	<u>(90,888.64)</u>	<u>(91,317.60)</u>	<u>(91,746.56)</u>	<u>(92,175.52)</u>	<u>(110,250.58)</u>	<u>(105,750)</u>

Schedule of Water and Sewer Contributions In Aid of Construction Florida Public Service Commission
Annual Balance Subsequent of Last Established Rate Base

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule A-11
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the annual balance of contribution 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 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>(49,929)</u>	<u>0</u>
6	1994 Additions	(1,750)	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	(51,679)	0
10	1995 Additions	(350)	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	(52,029)	0
14	1996 Additions	(350)	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	(52,379)	0
18	1997 Additions	(2,916)	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	(55,295)	0
22	1998 Additions	(350)	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	(55,645)	0
26	1999 Additions	0	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	(55,645)	0
30	2000 Additions	(350)	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	(55,995)	0
34	2001 Additions	0	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	(55,995)	0
		(38,403)	0
		(17,592)	0

Supporting Schedules: A-12

Recap Schedules: A-19

0016

Schedule of Contributions in Aid of Construction by Classification
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule **A-12**
 Page 1 of 3

Preparer: Steven M. Lubertozi

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.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	38,403	38,403	38,403
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	<u>38,403</u>	<u>38,403</u>	<u>38,403</u>
6	Service Availability Fees	0	0	0
7	Lift Station			0
8	Sewer Service Lines			0
9	Force/Vacuum mains			0
10	Sewer Mains			0
11	Manholes			0
12	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>

0017

Schedule of Contributions in Aid of Construction by Classification
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-12
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
WATER								
1	Service Availability Fees	38,403	38,403	38,403	38,403	38,403	38,403	38,403
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>
SEWER								
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Sewer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Distributions in Aid of Construction by Classification
 End of Year Average - Water and Sewer

Florida Public Service Commission

Utilities Inc. of Florida - Orange County
 10071-WS
 ended: 12/31/01
 Audited
 Projected

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Provide the ending balances and average of CIAC, by class
 year is employed, provide breakdown for base year and int:

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
WATER								
Service Availability Fees	38,403	38,403	38,403	38,403	38,403	38,403	38,403	38,403
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>
SEWER								
Service Availability Fees	0	0	0	0	0	0	0	0
Lift Station	0						0	0
Sewer Service Lines	0						0	0
Force/Vacuum mains	0						0	0
Sewer Mains	0						0	0
Manholes	0						0	0
Total Sewer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Water and Sewer Accumulated Amortization of CIAC Florida Public Service Commission
Annual Balances Subsequent to Last Established Rate Base

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-13
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water & 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. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>20,089</u>	<u>0</u>
6	1994 Additions	1,453	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	21,542	0
10	1995 Additions	1,752	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	23,294	0
14	1996 Additions	1,753	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	25,047	0
18	1997 Additions	1,746	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	26,793	0
22	1998 Additions	1,823	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	28,616	0
26	1999 Additions	1,544	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	30,160	0
30	2000 Additions	1,254	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	31,414	0
34	2001 Additions	1,264	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	32,678	0

Schedule of Accumulated Amortization of CIAC by Classification
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-14
 Page 1 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of Accumulated Amortization 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.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	20,705	21,969	21,337
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>20,705</u>	<u>21,969</u>	<u>21,337</u>
6	Service Availability Fees	0	0	1
7	Lift Station		0	0
8	Sewer Service Lines		0	0
9	Force/Vacuum mains		0	0
10	Sewer Mains		0	0
11	Manholes		0	0
12	Total Water	<u>0</u>	<u>0</u>	<u>1</u>

0021

Schedule of Accumulated Amortization of CIAC by Classification
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No. 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-14
 Page 2 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of Accumulated Amortization 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.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
1	Service Availability Fees	20,705	20,810	20,915	21,021	21,126	21,232	21,337
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$20,705</u>	<u>\$20,810</u>	<u>\$20,915</u>	<u>\$21,021</u>	<u>\$21,126</u>	<u>\$21,232</u>	<u>\$21,337</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0022

Schedule of Accumulated Amortization of CIAC by CI
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-14
Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average year and the test year. If a projected year is employed

Line No.	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	21,442	21,548	21,653	21,759	21,864	21,969	21,337
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$21,442</u>	<u>\$21,548</u>	<u>\$21,653</u>	<u>\$21,759</u>	<u>\$21,864</u>	<u>\$21,969</u>	<u>\$21,337</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station						0	0
8	Sewer Service Lines						0	0
9	Force/Vacuum mains						0	0
10	Sewer Mains						0	0
11	Manholes						0	0
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0023

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule **A-15**
Page 1 of 1

Preparer: Steven M. Lubertozi

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.

<u>Line No.</u>	<u>Year Ending</u>	<u>Annual AFUDC Rate Used</u>	<u>Discounted Monthly Rate</u>	<u>Discounted Monthly Rate Formula</u>
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Request AFUDC rate based on Cost of Capital in this proceeding.

0024

Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-16
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the annual balance of Advances for Construction, for water & 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	Test Year Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Adjustments	0	0
4	12/31/93 Balance	0	0
5	1994 Additions	0	0
6	1994 Adjustments	0	0
7	12/31/94 Balance	0	0
8	1995 Additions	0	0
9	1995 Adjustments	0	0
10	12/31/95 Balance	0	0
11	1996 Additions	0	0
12	1996 Adjustments	0	0
13	12/31/96 Balance	0	0
14	1997 Additions	0	0
15	1997 Adjustments	0	0
16	12/30/97 Balance	0	0
17	1998 Additions	0	0
18	1998 Adjustments	0	0
19	12/31/1998 Balance	0	0
20	1999 Additions	0	0

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: O20071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-17
 Page 1 of 1

Preparer: Steven M. Lubertozi

Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE YE 12/31/01
Water				
1	Total O & M Expense	73,390	48,587	121,977
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>9,174</u>	<u>6,073</u>	<u>15,247</u>
Sewer				
1	Total O & M Expense	0	0	0
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>0</u>	<u>0</u>	<u>0</u>

0026

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule **A-18**
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	195,515	194,914
2	Construction Work in Progress	0	0
3	Other Utility Plant Adjustments	0	0
4	GROSS UTILITY PLANT	195,515	194,914
5	Less: Accumulated Depreciation	(110,251)	(101,398)
6	NET UTILITY PLANT	85,265	93,516
7	Cash	0	0
8	Special Deposits	0	0
9	Other Pre-pays	0	0
10	Accounts Rec'b - Customer	13,601	14,132
11	TOTAL CURRENT ASSETS	13,601	14,132
12	Deferred Rate Case Expense	0	0
13	Other Miscellaneous Deferred Debits	0	0
14	TOTAL DEFERRED DEBITS	0	0
15	TOTAL ASSETS	98,866	107,649
		0	0

0027

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-18
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	Utility Plant in Service	194,914	162,402	162,402	162,402	162,402	162,402	162,402
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	0	0	0	0	0	0	0
4	GROSS UTILITY PLANT	194,914	162,402	162,402	162,402	162,402	162,402	162,402
5	Less: Accumulated Depreciation	(101,398)	(88,035)	(88,465)	(88,895)	(89,325)	(89,755)	(90,185)
6	NET UTILITY PLANT	93,516	74,367	73,937	73,507	73,077	72,647	72,218
7	Cash	0	0	0	0	171	0	0
8	Special Deposits	0	0	0	0	0	0	0
9	Other Pre-pays	0	0	0	0	0	0	0
10	Accounts Rec' b - Customer	14,132	17,419	13,730	15,785	13,606	15,354	14,025
11	TOTAL CURRENT ASSETS	14,132	17,419	13,730	15,785	13,777	15,354	14,025
12	Deferred Rate Case Expense	0	0	0	0	0	0	0
13	Other Miscellaneous Deferred Debits	0	0	0	0	0	0	0
14	TOTAL DEFERRED DEBITS	0	0	0	0	0	0	0
15	TOTAL ASSETS	107,649	91,787	87,667	89,292	86,855	88,002	86,243

0028

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-18
 Page 3 of 3

Preparer: Steven M. Lubertozi

Explanation: Provide a balance sheet for years requested. Provide sa years, if not already shown.

No.	ASSETS	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Utility Plant in Service	162,402	162,402	162,402	162,402	162,402	195,515	167,451
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	0	0	0	0	0	0	0
4	GROSS UTILITY PLANT	162,402	162,402	162,402	162,402	162,402	195,515	167,451
5	Less: Accumulated Depreciation	(90,615)	(91,045)	(91,475)	(91,905)	(92,335)	(110,251)	(92,591)
6	NET UTILITY PLANT	71,788	71,358	70,928	70,498	70,068	85,265	74,860
7	Cash	0	0	0	0	0	0	13
8	Special Deposits	0	0	0	0	0	0	0
9	Other Pre-pays	0	0	0	0	0	0	0
10	Accounts Rec'b - Customer	18,072	13,174	20,393	11,580	17,205	13,601	15,237
11	TOTAL CURRENT ASSETS	18,072	13,174	20,393	11,580	17,205	13,601	15,250
12	Deferred Rate Case Expense	0	0	0	0	0	0	0
13	Other Miscellaneous Deferred Debits	0	0	0	0	0	0	0
14	TOTAL DEFERRED DEBITS	0	0	0	0	0	0	0
15	TOTAL ASSETS	89,859	84,531	91,321	82,078	87,272	98,866	90,109

0029

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule **A-19**
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

No.	EQUITY CAPITAL & LIABILITIES	12/31/01	12/31/00
1	Common Stock Issued	0	0
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	0	0
4	Retained Earnings	(62,689)	(68,974)
5	Other Equity Capital (advances from assoc cos)	0	0
6	TOTAL EQUITY CAPITAL	<u>(62,689)</u>	<u>(68,974)</u>
7	Accounts Payable	(18,218)	(21,310)
8	Payable to Developer	0	0
9	Customer Deposits	(5,170)	(4,360)
10	Accrued Interest	323	340
11	Accrued Taxes	<u>(23,085)</u>	<u>(16,059)</u>
12	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(46,150)</u>	<u>(41,389)</u>
13	Advances For Constructions	0	0
14	Less: Accum Amortization of AIAC	0	0
15	Other Deferred Credits	<u>26,406</u>	<u>20,413</u>
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>26,406</u>	<u>20,413</u>
17	Contributions in Aid of Construction	(38,403)	(38,403)
18	Less: Accum. Amortization of CIAC	<u>21,969</u>	<u>20,705</u>
19	ACCUMULATED DEFERRED INCOME TAXES	<u>0</u>	<u>0</u>
20	TOTAL EQUITY CAPITAL & LIABILITIES	<u><u>(98,866)</u></u>	<u><u>(107,649)</u></u>
		0	0

0030

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-19
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	Common Stock Issued	0	0	0	0	0	0	0
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	0	0	0	0	0	0	0
4	Retained Earnings	(68,974)	(71,171)	(68,182)	(68,979)	(66,625)	(67,422)	(65,747)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	(68,974)	(71,171)	(68,182)	(68,979)	(66,625)	(67,422)	(65,747)
7	Accounts Payable	(21,310)	(2,591)	(2,591)	(2,591)	(2,591)	(2,591)	(2,591)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(4,360)	(4,600)	(4,600)	(4,800)	(4,800)	(4,860)	(4,860)
10	Accrued Interest	340	531	509	497	475	461	440
11	Accrued Taxes	(16,059)	(16,776)	(16,776)	(18,026)	(18,026)	(19,473)	(19,473)
12	TOTAL CURRENT & ACCRUED LIABILITIES	(41,389)	(23,436)	(23,457)	(24,920)	(24,942)	(26,463)	(26,485)
13	Advances For Constructions	0	0	0	0	0	0	0
14	Less: Accum Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	20,413	20,413	21,460	21,988	21,988	23,055	23,055
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	20,413	20,413	21,460	21,988	21,988	23,055	23,055
17	Contributions in Aid of Construction	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)
18	Less: Accum. Amortization of CIAC	20,705	20,810	20,915	21,021	21,126	21,232	21,337
19	ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(107,649)	(91,787)	(87,667)	(89,292)	(86,855)	(88,002)	(86,243)

0031

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-19
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide a balance sheet for years requested. Provide years, if not already shown.

No.	EQUITY CAPITAL & LIABILITIES	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Common Stock Issued	0	0	0	0	0	0	0
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	0	0	0	0	0	0	0
4	Retained Earnings	(69,552)	(64,891)	(70,421)	(61,813)	(66,022)	(62,689)	(67,115)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	(69,552)	(64,891)	(70,421)	(61,813)	(66,022)	(62,689)	(67,115)
7	Accounts Payable	(2,591)	(2,591)	(2,591)	(2,591)	(2,591)	(18,218)	(5,233)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(4,930)	(4,890)	(5,000)	(5,000)	(5,170)	(5,170)	(4,849)
10	Accrued Interest	424	399	388	364	347	323	423
11	Accrued Taxes	(20,385)	(20,384)	(21,627)	(21,626)	(23,085)	(23,085)	(19,600)
12	TOTAL CURRENT & ACCRUED LIABILITIES	(27,482)	(27,465)	(28,830)	(28,853)	(30,499)	(46,150)	(22,259)
13	Advances For Constructions	0	0	0	0	0	0	0
14	Less: Accum Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	24,135	24,680	24,680	25,232	25,787	26,406	23,330
16	TOTAL DEFERRED CREDITS & OPER. RESERVE	24,135	24,680	24,680	25,232	25,787	26,406	23,330
17	Contributions in Aid of Construction	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)	(38,403)
18	Less: Accum. Amortization of CIAC	21,442	21,548	21,653	21,759	21,864	21,969	21,337
19	ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(89,859)	(84,531)	(91,321)	(82,078)	(87,272)	(98,866)	(90,109)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	67,567	152,471	B-3 & B-4
2	Operation & Maintenance	73,390	48,587	121,977		121,977	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	862	10,185	3,041	13,225	B-3 & B-15
7	Provision for Income Taxes	(6,592)	(14,996)	(21,588)	24,281	2,693	B-3 & C-1
8	OPERATING EXPENSES	<u>82,085</u>	<u>34,455</u>	<u>116,540</u>	<u>27,322</u>	<u>143,862</u>	
9	NET OPERATING INCOME	<u>4,100</u>	<u>(35,737)</u>	<u>(31,636)</u>	<u>40,245</u>	<u>8,609</u>	
11	RATE BASE	<u>82,149</u>		<u>88,562</u>		<u>91,775</u>	
12	RATE OF RETURN	<u>4.99%</u>		<u>(35.72%)</u>		<u>9.38%</u>	

Note: Descriptions of the adjustments made above are detailed on page B-3.

0033

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year End 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.		(\$1,282)	0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(1,282)</u>	<u>0</u>	<u>0</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		67,567		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>67,567</u>	<u>0</u>	<u>0</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	25,258		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	21,497		0	
7	Additional costs for monthly billing	852		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	388		0	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	593		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>48,587</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	0		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	862	3,041	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(14,996)	24,281	0	0
17	Total Operating Expense Adjustments	<u>34,455</u>	<u>27,322</u>	<u>0</u>	<u>0</u>
18	Total Adjustments to Net Operating Income	<u>(35,737)</u>	<u>40,245</u>	<u>0</u>	<u>0</u>

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year End 12/31/01
 Interim Final
 Historical Projected

Schedule B-4
 Page 1 of 3

Preparer: Steven M. Lubertozi

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue 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) Per Books Water	Account No. and Description	(2) Per Books Sewer	
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other	
7	462.1	Public Fire Protection	522.1	Measured - Residential	0
8	462.2	Private Fire Protection	522.2	Measured - Commercial	0
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial	
10	465	Irrigation Customers	522.4	Measured - Public Authorities	
11	466	Sales for Resale	522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities	
13			524	Revenues from Other Systems	
14		TOTAL WATER SALES	525	Interdepartmental Sales	
15					
16		OTHER WATER REVENUES		TOTAL SEWER SALES	0
17	470	Forfeited Discounts			
18	471	Misc. Service Revenues	2,470		
19	472	Rents From Water Property		OTHER SEWER REVENUES	
20	473	Interdepartmental Rents		531	Sale of Sludge
21	474	Other Water Revenues		532	Forfeited Discounts
22				534	Rents From Sewer Property
				535	Interdepartmental Rents
23		TOTAL OTHER WATER REVENUES	2,470	536	Uncollectible Accounts
24					Misc. Service Revenues
25		TOTAL WATER OPERATING REVENUES	\$86,186		TOTAL OTHER SEWER REVENUES
26					0
27					TOTAL SEWER OPERATING REVENUES
					\$0

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-4
 Page 2 of 3

Preparer: Steven M. Lubertozi

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue 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		(1)	SEWER SALES		(2)
	Account No. and Description	Pro Forma Present Water		Account No. and Description	Pro Forma Present Sewer	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$81,245	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	1,189	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	0
8	462.2	Private Fire Protection		522.2	Measured - Commercial	0
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	0	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	82,434	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	0
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	2,470		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	2,470	536	Uncollectible Accounts	
24					Misc. Service Revenues	0
25		TOTAL WATER OPERATING REVENUES	84,904		TOTAL OTHER SEWER REVENUES	0
26						
27					TOTAL SEWER OPERATING REVENUES	\$0

0036

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year Enc 12/31/01
 Interim Final
 Historical Projected

Schedule B-4
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue 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) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed Sewer
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$147,837	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	2,164	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	0
8	462.2 Private Fire Protection		522.2 Measured - Commercial	0
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers	0	522.4 Measured - Public Authorities	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	150,001	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	0
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	2,470	OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23	TOTAL OTHER WATER REVENUES	2,470	Uncollectible Accounts	
24			Misc. Service Revenues	0
25	TOTAL WATER OPERATING REVENUES	\$152,471	TOTAL OTHER SEWER REVENUES	0
26				
27			TOTAL SEWER OPERATING REVENUES	\$0

0037

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year Ended 12/31/01
 Interim Final
 Historical Projected

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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 account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	3,016	3,016	21,497	24,513
2	603	Salaries & Wages - Officers, Etc.												0	0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	4,348	4,348	388	4,736
4	610	Purchased Water	3,785	3,393	3,691	3,797	5,049	1,857	4,120	3,906	3,824	4,093	4,246	7,020	48,782		48,782
5	611	Sludge Removal Expenses												0	0		0
6	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0		0
7	616	Fuel for Power Purchased												0	0		0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0		0
9	620	Mat. & Sup./Maint. & Rep.	100	100	100	100	100	100	100	100	100	100	100	4,420	5,520		5,520
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	157	157		157
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	231	231		231
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,022	1,022		1,022
13	634	Contractual Services - Mgmt.												0	0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	834	834		834
15	641	Office Supplies & Utilities	0	0	0	0	0	0	0	0	0	0	0	1,774	1,774		1,774
16	642	Testing Expense	40	40	20	40	40	40	40	68	0	40	0	80	448		448
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,857	1,857		1,857
18	656	Insurance - Vehicle												0	0		0
19	657	Insurance - General Liability												0	0		0
20	658	Insurance - Workman's Comp												0	0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	2,372	2,372		2,372
22	660	Advertising Expense												0	0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	806	806	25,258	26,063
24	667	Reg. Comm. Exp. - Other												0	0		0
25	660	Bad Debt Expense	74	533	(91)	570	62	276	33	134	(515)	192	9	459	1,735		1,735
26	665	Miscellaneous Expenses (1)	0	0	0	0	0	0	0	0	0	0	0	489	489	1,445	1,934
27		TOTAL	3,999	4,066	3,720	4,508	5,252	2,273	4,293	4,208	3,409	4,424	4,355	28,884	73,390	48,587	121,977

Note:

(1) Adjustment includes estimated cost increase due to the connection to the City of Sanford.

Caclulation of Monthly Billing Expense

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-5/1
 Page 1 of 1

Preparer: Steven M. Lubertozi

<u>Line No.</u>	<u>Description</u>	<u>Cost per Customer</u>	<u># of Monthly Bills</u>	<u>Additional Mailings</u>	<u>Additional Costs</u>
1	Bank Charges per Check Deposited	0.10	315	6	\$189
2	Postage	0.275	315	6	520
3	Envelopes - Mailing	0.03170	315	6	60
4	Envelopes - Return	0.02355	315	6	44
5	White Paper	0.02090	315	6	39
6	Additional Office Personnel				<u>0</u>
7	Total Adjustment				<u>\$852</u>
8	Allocated to Water Based on Customers				\$852
9	Allocated to Sewer Based on Customers				\$0

0039

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year Ende 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-7
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) \$ Difference	(5) % Difference
1	601 Salaries & Wages - Employees	\$3,016	\$17,457	(\$14,441)	(82.7%)
2	603 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	604 Employee Pensions & Benefits	4,348	2,751	1,597	58.0%
4	610 Purchased Water	48,782	38,432	10,350	26.9%
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	0	1,912	(1,912)	(100.0%)
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	0	1,250	(1,250)	(100.0%)
9	620 Mat. & Sup./Maint. & Rep.	5,520	4,371	1,149	26.3%
10	631 Contractual Services - Engr.	157	121	36	29.4%
11	632 Contractual Services - Acct.	231	376	(145)	(38.5%)
12	633 Contractual Services - Legal	1,022	419	603	143.9%
13	634 Contractual Services - Mgmt.	0	193	(193)	n/a
14	635 Contractual Services - Other	834	1,048	(214)	(20.4%)
15	641 Office Supplies & Utilities	1,774	0	1,774	n/a
16	642 Testing Expense	448	0	448	n/a
17	650 Transportation Expenses	1,857	2,796	(939)	(33.6%)
18	656 Insurance - Vehicle	0	0	0	n/a
19	657 Insurance - General Liability	0	0	0	n/a
20	658 Insurance - Workman's Comp	0	0	0	n/a
21	659 Insurance - Other	2,372	2,142	230	10.7%
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	806	2,862	(2,056)	(71.9%)
24	667 Reg. Comm. Exp. - Other	0	326	(326)	(100.0%)
25	660 Bad Debt Expense	1,735	0	1,735	n/a
26	665 Miscellaneous Expenses	489	0	489	n/a
27	TOTAL	<u>\$73,390</u>	<u>\$76,456</u>	<u>(\$3,066)</u>	<u>(4.2%)</u>
28	Total Customer Equivalents	<u>327</u>	<u>375</u>	<u>(48)</u>	<u>(12.8%)</u>
29	Consumer Price Index - U	<u>176.7</u>	<u>158.6</u>	<u>18.1</u>	<u>10.2%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>(2.6%)</u>

Note: UIF is in the process of determining the reasons why certain expenses have increased and will report the findings.

Compa Utilities Inc. of Florida - Orange County
Docket 020071-WS
Schedule Year Ended: 12/31/01
Interim Final
Historical Projected

Schedule B-9
Page 1 of 1
Preparer: Steven M. Lubertozi

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) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
1	Water Service Corporation	Legal Fees	1,022	Legal counsel.
2	Water Service Corporation	Accounting	231	Independent accounting and tax services.
3	Water Service Corporation	Engineering Fees	157	Engineering services.
4	Water Service Corporation	Outside Computer Service	104	Computer service.
5	Water Service Corporation	Employment Finder Fees	38	Employment service.
6	Water Service Corporation	Other Outside Charges	692	Miscellaneous services.
7	Total		<u>2,243</u>	

0041

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-10
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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 the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered	
1	Public Service Commission		n/a	\$2,000	Filing Fee	
2	Attorney	Martin Friedman	\$225	42,500	Legal Expense	
3	Water Service Corp.	Steven Lubertozi	\$51	225	11,475	Filing, MFR preparation, testimony, data
4	Water Service Corp.	Justine Silvey	\$21	50	1,050	requests, audit facilitation, notices
5	Water Service Corp.	Don Rasmussen	\$78	75	5,850	MFR Preparation
6	Water Service Corp.	Amanda Ross	\$31	50	1,550	Data Requests and Audit Facilitation
7	Frank Seidman	Frank Seidman	\$95	259	24,605	MFR preparation (Used and Useful)
8	Water Service Corp.	n/a	n/a	12,000	Miscellaneous (printing, postage, travel)	
Total				<u>\$101,030</u>		

Estimate Through
 PAA
 Commission Hearing (contested)

Amortization period Four Years.

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

Florida Public Service Commission

Compa Utilities Inc. of Florida - Orange County
Docket 020071-WS
Schedule Year Ended 12/31/01
Interim Final
Historical Projected

Schedule B-11
Page 1 of 1

Preparer: Steven M. Lubertozi

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.

N/A

0043

Allocation of Expenses

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No 020071-WS
 Schedule Year Ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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 of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			(1) UIF	(3) Other Companies/ Systems	(4) Total	(5) Description of Allocation Method	(6) UIF	(7) Other Companies/ Systems	(8) Total	(9) Orange	
										100.00% Water	0.00% Sewer
Water Service Corp. Allocated Expenses:											
1	508	Salaries - Office	3.3%	96.7%	100.0%	31,307	907,279	938,586	717	0	
2	524	Outside Services	4.1%	95.9%	100.0%	19,271	453,296	472,567	441	0	
3	531	Pension & Benefits	3.5%	96.5%	100.0%	12,647	345,316	357,963	290	0	
4	534	Insurance	3.8%	96.2%	100.0%	36,137	913,332	949,469	828	0	
5	553	Office Supplies	3.5%	96.5%	100.0%	3,444	95,591	99,035	79	0	
6	555	Office Utilities	3.7%	96.3%	100.0%	1,764	46,086	47,850	40	0	
7	557	Office Maintenance	3.7%	96.3%	100.0%	4,352	113,759	118,111	100	0	
8	559	Miscellaneous	4.2%	95.8%	100.0%	7,925	182,607	190,532	181	0	
9	604	Operators Expense				0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	2,676	0	
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	166	0	
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	264	0	
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(14)	0	
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	325	0	
15		Total Expenses				149,189	3,900,999	4,050,188	3,416	0	
Utilities Inc. of Florida Allocated Expenses											
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(1,065)	0	
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(268)	0	
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(951)	0	
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(1,226)	0	
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(112)	0	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(3,622)	0	
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(94)	0	
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(2,063)	0	
25		Total Expenses				(252,357)	109,016	361,373	(5,779)	0	

Note: Allocation methodology is based predominantly on customer equivalents.

0044

Company: Utilities Inc. of Florida - Orange County
 Docket N 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-13
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	193		193	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	0		0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	390		390	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	995		995	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	8		8	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	172		172	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	151		151	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	59		59	0.00%	0
25	331.4 Transm. & Distribution Mains	1,597		1,597	0.00%	0
26	333.4 Services	430		430	0.00%	0
27	334.4 Meters & Meter Installations	1,164		1,164	0.00%	0
28	335.4 Hydrants	1		1	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	147		147	0.00%	0
33	340.5 Office Furniture & Equipment	123		123	0.00%	0
34	341.5 Transportation Equipment	1,631		1,631	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	41		41	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	30		30	0.00%	0
40	347.5 Misc Equip (Computer)	97		97	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	<u>7,229</u>	<u>0</u>	<u>7,229</u>		<u>0</u>

Company: Utilities Inc. of Florida - Orange County
 Docket No. 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-15
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	3,840	1,534	3,943	6	9,323
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(58)				(58)
3	Payroll tax increase due to salary adjustment		920			920
4	Adjusted Test Year	3,782	2,454	3,943	6	10,185
5	RAF assoc. with revenue adjustments	3,041				3,041
6	Total Balance	6,823	2,454	3,943	6	13,225
Sewer						
1	Test Year Per Books	(0)	0	(0)	0	(0)
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		(0)			(0)
4	Adjusted Test Year	(0)	0	(0)	0	(0)
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	(0)	0	(0)	0	(0)

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule C-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	1,331	1,362	2,693
2	Deferred Income Tax Expense	C-5	(9,781)	9,781	0
3	ITC Realized This Year	C-8	0		0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0
5	Parent Debt Adjustment	C-9	0		0
6	Total Income Tax Expense		<u>(8,450)</u>	<u>11,143</u>	<u>2,693</u>
	Water Operations	Deferred	(1,122)	1,122	0
		Current	(5,486)		2,693
	Sewer Operations	Deferred	(1)	1	0
		Current	0		0
	Total		<u>(6,608)</u>	<u>1,123</u>	<u>2,693</u>

Supporting Schedules: C-2,C-5,C-8,C-9
 Recap Schedules: B-1,B-2

0047

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule C-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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.

	Per Books 12/31/01	Adjustments	Adjusted Test Year- 12/31/01	Adjusted Test Year	
				Water	Sewer
1 Net Utility Operating Income (Sch. B-1, B-2)	4,100	4,509	8,609	8,609	0
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(6,592)	9,285	2,693	2,693	0
3 Subtotal	(2,492)	13,794	11,302	11,302	0
4 Less: Interest Charges (Sch. C-3)	7,725	(3,821)	3,904	3,904	0
5 Taxable Income Per Books	(10,217)	17,615	7,398	7,398	0
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	(2,703)	2,703	0	0	0
Adjust for Depre AFUDC	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	16,940	(16,940)	0	0	0
8 Total Schedule M Adjustments	14,237	(14,237)	0	0	0
9 Taxable Income Before State Taxes	4,020	3,378	7,398	7,398	0
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	(980)	3,378	2,398	4,898	(2,500)
12 State Income Tax (5.5% of Line 11)	(54)	185	131	269	(138)
13 Emergency Excise Tax	0	0	0	0	0
14 Credits (Prior Year True-up)	0	0	0	0	0
15 Current State Income Taxes	(54)	185	131	269	(138)
16 Federal Taxable Income (Line 9 - Line 15)	4,074		7,267	7,129	138
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	1,385	0	2,471	2,424	47
19 Current Federal Inc. Taxes (Line 18)	1,385	0	2,471	2,424	47
Summary:					
20 Current State Income Taxes (Line 15)	(54)	185	131	269	(138)
21 Current Federal Income Taxes (Line 19)	1,385	1,086	2,471	2,424	47
22 Total Current Income Tax Expense (To C-1)	1,331	1,270	2,602	2,693	(91)

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule C-3
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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	Sewer
1	Interest on Long-Term Debt					
2	Other Interest Expense - Intercompany	10,428	(6,524)	3,904	3,904	0
3	AFUDC (not used for tax calculation)	(2,703)	2,703	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>7,725</u>	<u>(3,821)</u>	<u>3,904</u>	<u>3,904</u>	<u>0</u>

0049

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule C-4
Page 1 of 1

Preparer: Steven M. Lubertozi

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.

Interest during construction

(2,703)

Supporting Schedules: None
Recap Schedules: C-2

0050

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule C-5
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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	Test Year
	Timing Differences:	
1	Book Depreciation and Amortization (12/31/98) Permanent Adjustment	(308,275)
2	Tax Depreciation and Amortization	<u>327,983</u>
3	Difference	<u>19,708</u>
4	Other Timing Differences (Itemize):	(6,210)
5	Deferred Maintenance	(33,262)
6	Deferred Reg. Comm Exp.	(2,700)
7	Amorization of Org. Costs	<u>5,524</u>
8	Total Timing Differences (To C-2)	<u>(16,940)</u>
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	(33,262)
11	Deferred Reg. Comm Exp.	(2,700)
12	CIAC Plant and/or conn. fees	<u>(6,210)</u>
13	Total	<u>(42,172)</u>
14	State Tax Rate	5.50%
15	State Deferred Taxes (Line 14 x Line 13)	(2,319)
16	Correction/Adjustment	<u>(204)</u>
17	Total State Deferred Tax	<u>(2,523)</u>
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	19,708
20	Deferred Maintenance	(33,262)
21	Deferred Reg. Comm Exp.	(2,700)
22	Amorization of Org. Costs	5,524
23	CIAC Plant and/or conn. fees	<u>(6,210)</u>
24	Total	(16,940)
25	Deferred SIT	<u>(2,523)</u>
26	Net Total	(14,417)
27	Federal Tax Rate	<u>34.00%</u>
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)
29	Correction/Adjustment	<u>(2,356)</u>
31	Total Federal Deferred Tax	(7,258)
32	Add: State Deferred Taxes (Line 17)	<u>(2,523)</u>
33	Total Deferred Tax Expense (To C-1)	<u>(9,781)</u>

Accumulated Deferred Income Taxes
Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule C-6
Page 1 of 1
Preparer: Steven M. Lubertozi

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	Accumulated Deferred Income Taxes		
		State	Federal	Total
1	12/31/92	0	17,235	17,235
2	12/31/93	951	52,856	53,807
3	12/31/94	(684)	15,526	14,842
4	12/31/95	1,279	1,550	2,829
5	12/31/96	4,486	709	5,195
6	12/31/97	6,152	(4,023)	2,129
7	12/31/98	7,668	(10,454)	(2,786)
8	12/31/99	5,888	(38,952)	(33,064)
9	12/31/00	4,324	(59,792)	(55,468)
10	12/31/01	6,440	(52,993)	(46,553)

Line No.	Year	Accumulated Deferred Income Taxes - State				
		Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	Ending Balance
1	12/31/92	0			0	0
2	12/31/93	0	1,023	(72)	0	951
3	12/31/94	951	(1,407)	(228)	0	(684)
4	12/31/95	(684)	2,230	(267)	0	1,279
5	12/31/96	1,279	3,555	(348)	0	4,486
6	12/31/97	4,486	1,890	(224)	0	6,152
7	12/31/98	6,152	1,732	(216)	0	7,668
8	12/31/99	7,668	(1,569)	(211)	0	5,888
9	12/31/00	5,888	(1,358)	(206)	0	4,324
10	12/31/01	4,324	2,320	(204)	0	6,440

Line No.	Year	Accumulated Deferred Income Taxes - Federal				
		Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	Ending Balance
1	12/31/92	0	19,854	(2,619)	0	17,235
2	12/31/93	17,235	38,095	(2,474)	0	52,856
3	12/31/94	52,856	(34,337)	(2,993)	0	15,526
4	12/31/95	15,526	(11,374)	(2,602)	0	1,550
5	12/31/96	1,550	2,504	(3,345)	0	709
6	12/31/97	709	(1,737)	(2,995)	0	(4,023)
7	12/31/98	(4,023)	(3,875)	(2,556)	0	(10,454)
8	12/31/99	(10,454)	(26,140)	(2,358)	0	(38,952)
9	12/31/00	(38,952)	(18,733)	(2,107)	0	(59,792)
10	12/31/01	(59,792)	8,526	(1,727)	0	(52,993)

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

0052

Investment Tax Credits Analysis

Florida Public Service Commission

Company: Utilities Inc of Florida
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule C-7
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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 12/31/94	Net ITC 12/31/94	1995	1996	1997	1998	1999	2000	2001	
1	Prior	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279	
2	1981	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106	
3	1982	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281	
4	1983	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785	
5	1984	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565	
6	1985	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194	
7	1986	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146	
					<u>2,356</u>							
					<u>(131,155)</u>	<u>(128,799)</u>	<u>(126,443)</u>	<u>(124,087)</u>	<u>(121,731)</u>	<u>(119,375)</u>	<u>(117,019)</u>	<u>(114,663)</u>

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

Investment Tax Credits Analysis

Explanation: Provide a copy of the election made under Section 46 (f), Internal Revenue Code.

Not Applicable.

0053

Parent Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule C-8
Page 1 of 1

Preparer: Steven M. Lubertozi

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.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>	<u>% of</u> <u>Total</u>	<u>Cost</u> <u>Rate</u>	<u>Weighted</u> <u>Cost</u>
---------------------------	--------------------	---------------	-----------------------------	----------------------------	--------------------------------

A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Florida, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 2.

0054

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County

Schedule C-9

Docket No. 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozzi

Historical Projected

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.

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

0055

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule C-10
Page 1 of 1
Preparer: Steven M. Lubertozi

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

- | | | |
|-----|---|-------|
| (1) | What tax years are open with the Internal Revenue Service? | None. |
| (2) | Is the treatment of customer deposits at issue with the IRS? | No. |
| (3) | Is the treatment of contributions in aid of construction at issue with the IRS? | No. |
| (4) | Is the treatment of unbilled revenues at issue with the IRS? | No. |

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	38,972	42.48%	8.58%	3.64%
2	Short-Term Debt	8,466	9.22%	6.62%	0.61%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	39,572	43.12%	11.18%	4.82%
5	Customer Deposits	4,765	5.19%	6.00%	0.31%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	91,775	100.00%		9.38%

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

Note: Leverage Formula: $9.10\% + 0.896/ER$

0057

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Class of Capital	(2)		Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
		Balance 12/31/01	Balance 12/31/00		Pro Rata	Pro Rata Percentage		
1	Long-Term Debt	70,345,623	73,757,982	72,051,803	(72,012,831)	44.79%	38,972	
2	Short-Term Debt	23,801,000	7,517,000	15,659,000	(15,650,534)	9.73%	8,466	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,169,033	(73,129,461)	45.48%	39,572	
5	Customer Deposits	77,840	69,825	73,833	(69,068)	0.00%	4,765	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	0	0	0	0	0.00%	0	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,617,228</u>	<u>151,290,108</u>	<u>160,953,669</u>	<u>(160,861,894)</u>	<u>100.00%</u>	<u>\$91,775</u>	

Note: Customer Deposits and Accumulated Deferred Income Tax are actual for Utilities Inc. of Florida and not the Parent.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

0058

Preferred Stock Outstanding

Florida Public Service Commission

Company: Parent Company Utilities, Inc.

Schedule D-3

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)X(5)	Effective Cost Rate (12)/(10)

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide the following information on a 13-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.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding 12/31/01	(4) Effective Cost Rate
1	American National	382,521		7,255,885	5.272%
2	Bank of America	495,056		6,000,000	8.251%
	Total	<u>877,577</u>		<u>13,255,885</u>	<u>6.62%</u>

Recap Schedules: A-19, D-2

0060

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-5
Page 1 of 1

Preparer: Steven M. Lubertozzi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16% \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,000,000	1,000,000				9,428	458,000	467,428	9.35%
3	9.01% \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	9,000,000	1,500,000				16,970	810,900	827,870	9.20%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0				77,308	3,452,200	3,529,508	8.61%
5	7.87% due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0				28,283	1,180,500	1,208,783	8.06%
6	Mortgage Notes -											
7	Other Long Term Debt - 8.1% to 9.5% promissory notes due in monthly installments through 2017		345,623	345,623	0							
8	Bank Debt				0					0	0	
	Total		<u>81,345,623</u>	<u>70,345,623</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>131,989</u>	<u>5,901,600</u>	<u>6,033,589</u> #	8.58%

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

0061

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Parent Company Utilities, Inc.
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozzi

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		345,623	345,623	0						27,995	27,995	8.10%

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

0062

Schedule of Customer Deposits

Florida Public Service Commiss

Company: Utilities, Inc. of Florida
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-7
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(5)	(6)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
12/31/01	69,825	36,260	28,245	77,840

0063

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.06	\$ 12.08	Bimonthly	\$68,889
5/8" Meter - City Tax	4,175,360	509	\$ 2.06	\$ 12.08	" "	\$11,677
1" Meter - County Tax	31,690	12	\$ 2.06	\$ 30.12	" "	\$246
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$80,812</u>
General Service						
5/8" Meter	303,970	24	\$ 2.06	\$ 12.08	Bimonthly	\$771
1" Meter	112,340	12	\$ 2.06	\$ 30.32	" "	\$413
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$1,184</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$81,996</u>

Revenues per General Ledger	83,716
Adjustments	
Adjusted Revenues per General Ledger	<u>83,716</u>
Revenues per Above	<u>81,996</u>
Unreconcilable Difference	<u>1,720</u>
Unreconcilable Difference Percent	2.05%

0065

Calculation of TYE 12/10/01 Water Revenues
 With an adjustment for index.

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for annualized rates and Index increase.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge		Revenues
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.07	\$ 12.16	Bimonthly	\$69,257
5/8" Meter - City Tax	4,175,360	509	\$ 2.07	\$ 12.16	" "	\$11,740
1" Meter - County Tax	31,690	12	\$ 2.07	\$ 30.32	" "	\$248
Total Residential	28,201,460	3,743				\$81,245
General Service						
5/8" Meter	303,970	24	\$ 2.07	\$ 12.16	Bimonthly	\$775
1" Meter	112,340	12	\$ 2.07	\$ 30.32	" "	\$414
Total General Service	416,310	36				\$1,189
Total Water Revenues	28,617,770	3,779				\$82,434

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 3
 Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 3.77	\$ 22.01	Bimonthly	\$126,023
5/8" Meter - City Tax	4,175,360	509	\$ 3.77	\$ 22.01	" "	\$21,365
1" Meter - County Tax	31,690	12	\$ 3.77	\$ 54.88	" "	\$449
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$147,837</u>
General Service						
5/8" Meter	303,970	24	\$ 3.77	\$ 22.01	Bimonthly	\$1,411
1" Meter	112,340	12	\$ 3.77	\$ 54.88	" "	\$753
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$2,164</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$150,001</u>

0067

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Month/ Year	(2) Residential Billing Units	(3) General Service Billing Units	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
<u>Water</u>							
1	January-01	615	6	0	0	0	621
2	February-01	6	0	0	0	0	6
3	March-01	626	6	0	0	0	632
4	April-01	9	0	0	0	0	9
5	May-01	617	6	0	0	0	623
6	June-01	9	0	0	0	0	9
7	July-01	616	6	0	0	0	622
8	August-01	13	0	0	0	0	13
9	September-01	608	6	0	0	0	614
10	October-01	8	0	0	0	0	8
11	November-01	611	6	0	0	0	617
12	December-01	7	0	0	0	0	7
13	Total Water	<u>3,743</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,779</u>
<u>Sewer</u>							
14	January-02	0	0	0	0	0	0
15	February-02	0	0	0	0	0	0
16	March-02	0	0	0	0	0	0
17	April-02	0	0	0	0	0	0
18	May-02	0	0	0	0	0	0
19	June-02	0	0	0	0	0	0
20	July-02	0	0	0	0	0	0
21	August-02	0	0	0	0	0	0
22	September-02	0	0	0	0	0	0
23	October-02	0	0	0	0	0	0
24	November-02	0	0	0	0	0	0
25	December-02	0	0	0	0	0	0
26	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final
 Historical Projected []
 Water [] Sewer []

Schedule E-4
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection Fee	\$15.00	\$15.00	\$15.00	\$25.00
Normal Reconnection Fee	\$15.00	\$15.00	\$15.00	\$25.00
Violation Reconnection Fee	\$15.00	\$15.00	\$15.00	\$25.00
Premises Visit Fee (in lieu of disconnection)	\$10.00	\$10.00	\$10.00	\$25.00

(a) The increase would be for the increased costs (overtime) of performing these tasks after hours.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

(1) Miscellaneous Charge	(2) Balance Per Books	(3) Utility Adjustment	(4) Adjusted Balance
Initial Connection Fee	(3,675)		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	840		

0073

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected
Water Sewer

Schedule E-6
Page 1 of 1

Preparer: Steven M. Lubertozi

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.	(3) Size	(4) Type	(5) Quantity
(1)	5 1/4"	American	1
(2)	5 1/4"	Mueller	1

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County

Schedule E-7

Docket No. 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule not required for a sewer only rate application.

(1) Line No.	(3) Size	(4) Type	(5) Quantity
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Not Applicable

0075

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Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected
Water Sewer

Schedule E-8
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)
<u>Line No.</u>	<u>Type</u>	<u>Description</u>
None		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company Utilities Inc. of Florida - Orange County
Docket No 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected
Water Sewer

Schedule E-9
Page 1 of 1
Preparer: Steven M. Lubertozi

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 Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
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None

0077

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-10
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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)	(2)	(3)	(4)	(5)
Type Charge	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<div style="display: flex; justify-content: space-around;"> Orange Water Orange Sewer </div>				
System Capacity Charge				
Residential-per ERC (___ GPD)	\$200.00	\$200.00	N/A	N/A
All others-per Gallon/Day	\$0.57	\$0.57	N/A	N/A
Plant Capacity Charge				
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
Main Extension Charge				
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A
or-per Lot (___ Front Footage)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
or-per Front Foot	N/A	N/A	N/A	N/A
Meter Installation Charge				
5/8" x 3/4"	\$150.00	\$150.00	N/A	N/A
1"	\$250.00	\$250.00	N/A	N/A
1-1/2"	\$450.00	\$450.00	N/A	N/A
2"	\$650.00	\$650.00	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Service (Lateral) Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	N/A	N/A
1"	Actual Cost	Actual Cost	N/A	N/A
1-1/2"	Actual Cost	Actual Cost	N/A	N/A
2"	Actual Cost	Actual Cost	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Back Flow Preventor Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	N/A	N/A
1"	Actual Cost	Actual Cost	N/A	N/A
1-1/2"	Actual Cost	Actual Cost	N/A	N/A
2"	Actual Cost	Actual Cost	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Plan Review Charge	N/A	N/A	N/A	N/A
Inspection Charge	N/A	N/A	N/A	N/A
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final
Historical Projected []
Water [] Sewer []

Schedule E-11
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected
Water Sewer

Schedule E-12
Page 1 of 1

Preparer: Steven M. Lubertozi

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.

Not Applicable

0080

Projected Test year Revenue Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected
Water Sewer

Schedule E-13
Page 1 of 1

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>Class/Meter Size</u>	<u>Historical Year Bills</u>	<u>Proj. Factor</u>	<u>Proj. Test Year Bills</u>	<u>Test Year Consumption</u>	<u>Proj. Factor</u>	<u>Project. TY Consumption</u>	<u>Present Rates</u>

Not Applicable

0081

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 1 of 5

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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
0	56	56	0	0	3,166	0	0.00%
1,000	36	92	36,200	36,200	3,130	3,166,260	0.08%
2,000	89	181	178,080	214,280	3,041	6,296,320	0.46%
3,000	98	279	295,200	509,480	2,943	9,337,340	1.10%
4,000	143	423	573,120	1,082,600	2,799	12,279,960	2.33%
5,000	133	556	667,000	1,749,600	2,666	15,079,300	3.77%
6,000	177	733	1,062,960	2,812,560	2,489	17,745,240	6.06%
7,000	168	901	1,176,000	3,988,560	2,321	20,234,020	8.60%
8,000	142	1,043	1,132,480	5,121,040	2,179	22,554,800	11.04%
9,000	154	1,196	1,381,500	6,502,540	2,026	24,734,020	14.02%
10,000	143	1,340	1,434,400	7,936,940	1,882	26,759,740	17.11%
11,000	160	1,500	1,765,280	9,702,220	1,722	28,642,020	20.91%
12,000	139	1,639	1,667,040	11,369,260	1,583	30,363,820	24.51%
13,000	136	1,775	1,771,640	13,140,900	1,447	31,946,700	28.33%
14,000	130	1,905	1,813,000	14,953,900	1,317	33,393,300	32.23%
15,000	83	1,987	1,239,000	16,192,900	1,235	34,710,400	34.90%
16,000	139	2,127	2,226,560	18,419,460	1,095	35,944,900	39.70%
17,000	102	2,229	1,736,040	20,155,500	993	37,040,240	43.44%
18,000	111	2,340	2,004,840	22,160,340	882	38,033,460	47.77%
19,000	93	2,433	1,766,620	23,926,960	789	38,915,300	51.57%
20,000	64	2,497	1,280,000	25,206,960	725	39,704,160	54.33%
21,000	70	2,567	1,470,000	26,676,960	655	40,429,020	57.50%
22,000	62	2,629	1,364,000	28,040,960	593	41,083,880	60.44%
23,000	78	2,707	1,794,000	29,834,960	515	41,676,740	64.31%
24,000	44	2,751	1,056,000	30,890,960	471	42,191,600	66.59%
25,000	47	2,798	1,172,500	32,063,460	424	42,662,460	69.11%
26,000	26	2,824	676,000	32,739,460	398	43,086,420	70.57%
27,000	40	2,864	1,077,300	33,816,760	358	43,484,380	72.89%
28,000	38	2,902	1,064,000	34,880,760	320	43,842,440	75.19%
29,000	32	2,934	928,000	35,808,760	288	44,162,500	77.19%
30,000	24	2,958	720,000	36,528,760	264	44,450,560	78.74%
31,000	14	2,972	434,000	36,962,760	250	44,714,620	79.67%
32,000	12	2,984	384,000	37,346,760	238	44,964,680	80.50%
33,000	18	3,002	594,000	37,940,760	220	45,202,740	81.78%
34,000	20	3,022	680,000	38,620,760	200	45,422,800	83.25%
35,000	18	3,040	630,000	39,250,760	182	45,622,860	84.60%
36,000	12	3,052	432,000	39,682,760	170	45,804,920	85.54%
37,000	14	3,066	518,000	40,200,760	156	45,974,980	86.65%
38,000	14	3,080	532,000	40,732,760	142	46,131,040	87.80%
39,000	22	3,102	858,000	41,590,760	120	46,273,100	89.65%
40,000	120	3,222	4,802,400	46,393,160	0	46,393,160	100.00%
	<u>3,222</u>	<u>3,222</u>	<u>46,393,160</u>	<u>46,393,160</u>	<u>0</u>	<u>46,393,160</u>	

Data recorded for 5/8" meter residential water customers. (60101)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 2 of 5

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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
0	12	12	0	0	497	0	0.00%
1,000	20	32	20,000	20,000	477	496,860	0.25%
2,000	8	40	16,040	36,040	469	973,720	0.46%
3,000	3	44	9,180	45,220	466	1,442,560	0.58%
4,000	13	57	52,160	97,380	453	1,908,340	1.24%
5,000	20	76	99,300	196,680	433	2,361,080	2.51%
6,000	30	106	180,000	376,680	403	2,793,960	4.80%
7,000	42	148	294,140	670,820	361	3,196,840	8.55%
8,000	22	170	176,000	846,820	339	3,557,700	10.79%
9,000	28	198	252,000	1,098,820	311	3,896,560	14.00%
10,000	13	212	130,600	1,229,420	298	4,207,420	15.67%
11,000	16	228	176,000	1,405,420	282	4,505,220	17.91%
12,000	26	254	312,000	1,717,420	256	4,787,020	21.89%
13,000	20	274	260,000	1,977,420	236	5,042,820	25.20%
14,000	16	290	224,000	2,201,420	220	5,278,620	28.05%
15,000	22	312	330,000	2,531,420	198	5,498,420	32.26%
16,000	14	326	224,000	2,755,420	184	5,696,220	35.11%
17,000	18	344	306,000	3,061,420	166	5,880,020	39.01%
18,000	16	360	288,000	3,349,420	150	6,045,820	42.68%
19,000	8	368	152,000	3,501,420	142	6,195,620	44.62%
20,000	10	378	200,000	3,701,420	132	6,337,420	47.17%
21,000	10	388	210,000	3,911,420	122	6,469,220	49.84%
22,000	6	394	132,000	4,043,420	116	6,591,020	51.53%
23,000	12	406	276,000	4,319,420	104	6,706,820	55.04%
24,000	4	410	96,000	4,415,420	100	6,810,620	56.27%
25,000	10	420	250,000	4,665,420	90	6,910,420	59.45%
26,000	4	424	104,000	4,769,420	86	7,000,220	60.78%
27,000	10	434	270,000	5,039,420	76	7,086,020	64.22%
28,000	4	438	112,000	5,151,420	72	7,161,820	65.64%
29,000	0	438	0	5,151,420	72	7,233,620	65.64%
30,000	2	440	60,000	5,211,420	70	7,305,420	66.41%
31,000	8	448	248,000	5,459,420	62	7,375,220	69.57%
32,000	4	452	128,000	5,587,420	58	7,437,020	71.20%
33,000	4	456	132,000	5,719,420	54	7,494,820	72.88%
34,000	2	458	68,000	5,787,420	52	7,548,620	73.75%
35,000	0	458	0	5,787,420	52	7,600,420	73.75%
36,000	0	458	0	5,787,420	52	7,652,220	73.75%
37,000	0	458	0	5,787,420	52	7,704,020	73.75%
38,000	4	462	152,000	5,939,420	48	7,755,820	75.69%
39,000	4	466	156,000	6,095,420	44	7,803,620	77.67%
40,000	44	509	1,752,000	7,847,420	0	7,847,420	100.00%
	<u>509</u>	<u>509</u>	<u>7,847,420</u>	<u>7,847,420</u>	<u>0</u>	<u>7,847,420</u>	

Data recorded for 5/8" meter residential water customers. (60102)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 3 of 5

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	0	0	0	0	24	120,000	0.00%
6,000	0	0	0	0	24	144,000	0.00%
7,000	0	0	0	0	24	168,000	0.00%
8,000	0	0	0	0	24	192,000	0.00%
9,000	2	2	18,000	18,000	22	216,000	3.02%
10,000	0	2	0	18,000	22	238,000	3.02%
11,000	4	6	44,000	62,000	18	260,000	10.40%
12,000	0	6	0	62,000	18	278,000	10.40%
13,000	0	6	0	62,000	18	296,000	10.40%
14,000	0	6	0	62,000	18	314,000	10.40%
15,000	0	6	0	62,000	18	332,000	10.40%
16,000	0	6	0	62,000	18	350,000	10.40%
17,000	0	6	0	62,000	18	368,000	10.40%
18,000	2	8	36,000	98,000	16	386,000	16.44%
19,000	0	8	0	98,000	16	402,000	16.44%
20,000	0	8	0	98,000	16	418,000	16.44%
21,000	2	10	42,000	140,000	14	434,000	23.49%
22,000	0	10	0	140,000	14	448,000	23.49%
23,000	0	10	0	140,000	14	462,000	23.49%
24,000	0	10	0	140,000	14	476,000	23.49%
25,000	2	12	50,000	190,000	12	490,000	31.88%
26,000	0	12	0	190,000	12	502,000	31.88%
27,000	0	12	0	190,000	12	514,000	31.88%
28,000	2	14	56,000	246,000	10	526,000	41.28%
29,000	2	16	58,000	304,000	8	536,000	51.01%
30,000	0	16	0	304,000	8	544,000	51.01%
31,000	0	16	0	304,000	8	552,000	51.01%
32,000	0	16	0	304,000	8	560,000	51.01%
33,000	2	18	66,000	370,000	6	568,000	62.08%
34,000	0	18	0	370,000	6	574,000	62.08%
35,000	2	20	70,000	440,000	4	580,000	73.83%
36,000	0	20	0	440,000	4	584,000	73.83%
37,000	0	20	0	440,000	4	588,000	73.83%
38,000	2	22	76,000	516,000	2	592,000	86.58%
39,000	0	22	0	516,000	2	594,000	86.58%
40,000	2	24	80,000	596,000	0	596,000	100.00%
	<u>24</u>	<u>24</u>	<u>596,000</u>	<u>596,000</u>	<u>0</u>	<u>596,000</u>	

Data recorded for 5/8" meter general service water customers. (60104)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 4 of 5

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1) X (2)	Cumulative Gallons		Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	2	2	12,000	12,000	10	72,000	5.56%
7,000	0	2	0	12,000	10	82,000	5.56%
8,000	0	2	0	12,000	10	92,000	5.56%
9,000	0	2	0	12,000	10	102,000	5.56%
10,000	2	4	20,000	32,000	8	112,000	14.81%
11,000	0	4	0	32,000	8	120,000	14.81%
12,000	0	4	0	32,000	8	128,000	14.81%
13,000	2	6	26,000	58,000	6	136,000	26.85%
14,000	0	6	0	58,000	6	142,000	26.85%
15,000	0	6	0	58,000	6	148,000	26.85%
16,000	0	6	0	58,000	6	154,000	26.85%
17,000	2	8	34,000	92,000	4	160,000	42.59%
18,000	0	8	0	92,000	4	164,000	42.59%
19,000	0	8	0	92,000	4	168,000	42.59%
20,000	0	8	0	92,000	4	172,000	42.59%
21,000	0	8	0	92,000	4	176,000	42.59%
22,000	2	10	44,000	136,000	2	180,000	62.96%
23,000	0	10	0	136,000	2	182,000	62.96%
24,000	0	10	0	136,000	2	184,000	62.96%
25,000	0	10	0	136,000	2	186,000	62.96%
26,000	0	10	0	136,000	2	188,000	62.96%
27,000	0	10	0	136,000	2	190,000	62.96%
28,000	0	10	0	136,000	2	192,000	62.96%
29,000	0	10	0	136,000	2	194,000	62.96%
30,000	0	10	0	136,000	2	196,000	62.96%
31,000	0	10	0	136,000	2	198,000	62.96%
32,000	0	10	0	136,000	2	200,000	62.96%
33,000	0	10	0	136,000	2	202,000	62.96%
34,000	0	10	0	136,000	2	204,000	62.96%
35,000	0	10	0	136,000	2	206,000	62.96%
36,000	0	10	0	136,000	2	208,000	62.96%
37,000	0	10	0	136,000	2	210,000	62.96%
38,000	0	10	0	136,000	2	212,000	62.96%
39,000	0	10	0	136,000	2	214,000	62.96%
40,000	2	12	80,000	216,000	0	216,000	100.00%
	<u>12</u>	<u>12</u>	<u>216,000</u>	<u>216,000</u>	<u>0</u>	<u>216,000</u>	

Data recorded for 1" meter general service water customers. (60110)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 5 of 5

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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 as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	4	4	0	0	8	0	0.00%
1,000	2	6	2,000	2,000	6	8,000	3.23%
2,000	0	6	0	2,000	6	14,000	3.23%
3,000	0	6	0	2,000	6	20,000	3.23%
4,000	0	6	0	2,000	6	26,000	3.23%
5,000	0	6	0	2,000	6	32,000	3.23%
6,000	0	6	0	2,000	6	38,000	3.23%
7,000	0	6	0	2,000	6	44,000	3.23%
8,000	0	6	0	2,000	6	50,000	3.23%
9,000	2	8	18,000	20,000	4	56,000	32.26%
10,000	2	10	20,000	40,000	2	60,000	64.52%
11,000	2	12	22,000	62,000	0	62,000	100.00%
12,000	0	12	0	62,000	0	62,000	100.00%
13,000	0	12	0	62,000	0	62,000	100.00%
14,000	0	12	0	62,000	0	62,000	100.00%
15,000	0	12	0	62,000	0	62,000	100.00%
16,000	0	12	0	62,000	0	62,000	100.00%
17,000	0	12	0	62,000	0	62,000	100.00%
18,000	0	12	0	62,000	0	62,000	100.00%
19,000	0	12	0	62,000	0	62,000	100.00%
20,000	0	12	0	62,000	0	62,000	100.00%
21,000	0	12	0	62,000	0	62,000	100.00%
22,000	0	12	0	62,000	0	62,000	100.00%
23,000	0	12	0	62,000	0	62,000	100.00%
24,000	0	12	0	62,000	0	62,000	100.00%
25,000	0	12	0	62,000	0	62,000	100.00%
26,000	0	12	0	62,000	0	62,000	100.00%
27,000	0	12	0	62,000	0	62,000	100.00%
28,000	0	12	0	62,000	0	62,000	100.00%
29,000	0	12	0	62,000	0	62,000	100.00%
30,000	0	12	0	62,000	0	62,000	100.00%
31,000	0	12	0	62,000	0	62,000	100.00%
32,000	0	12	0	62,000	0	62,000	100.00%
33,000	0	12	0	62,000	0	62,000	100.00%
34,000	0	12	0	62,000	0	62,000	100.00%
35,000	0	12	0	62,000	0	62,000	100.00%
36,000	0	12	0	62,000	0	62,000	100.00%
37,000	0	12	0	62,000	0	62,000	100.00%
38,000	0	12	0	62,000	0	62,000	100.00%
39,000	0	12	0	62,000	0	62,000	100.00%
40,000	0	12	0	62,000	0	62,000	100.00%
	<u>12</u>	<u>12</u>	<u>62,000</u>	<u>62,000</u>	<u>0</u>	<u>62,000</u>	

Data recorded for 1" meter residential water customers. (60111)

DOCKET NO. 020071-WS
UTILITIES INC.. OF FLORIDA
ORANGE COUNTY
SCHEDULES "F-1" through "F-10"
TEST YEAR ENDED 12/31/01

Orange County

System 620

Crescent Heights

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01		2.111		0.000		
Feb-01		2.017	3.633	0.000	0.495	12.0%
Mar-01		2.272		0.000		
Apr-01		2.570	4.370	0.000	0.472	9.7%
May-01		2.761		0.000		
Jun-01		2.284	4.608	0.000	0.437	8.7%
Jul-01		2.222		0.000		
Aug-01		2.196	3.597	0.000	0.821	18.6%
Sep-01		2.093		0.000		
Oct-01		2.297	4.425	0.000	-0.035	-0.8%
Nov-01		2.188		0.000		
Dec-01		2.318	3.884	0.000	0.622	13.8%
Total	0	27.329	24.517	0.000	2.812	10.3%

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

0087

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00	Not Applicable - water only system				0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000

0088

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased
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.	<u>5/15/01</u>	<u>108,200</u> [No unusual occurrences]
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) <u>5/15/01</u> (2) <u>5/31/01</u> (3) <u>5/29/01</u> (4) <u>5/14/01</u> (5) <u>5/16/01</u>	<u>108,200</u> <u>105,100</u> <u>98,200</u> <u>98,100</u> <u>98,100</u>
	AVERAGE	<u>101,540</u>
4 Average Daily Flow	Max Month	<u>89,065</u>
	Annual	<u>74,874</u>
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - all water purchased

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

0091

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - water only system.

0092

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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. 940917-WS. The Commission found the distribution system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The service area is built out and the distribution system remains 100% used & useful..

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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. 940917-WS.

0094

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(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	TY-4	279	279	279	25,567,542	91,640	26,004,892	284	
2	TY-3	279	279	279	27,279,948	97,778	27,857,738	285	0.40%
3	TY-2	279	279	279	26,502,317	94,990	26,844,187	283	-0.81%
4	TY-1	279	280	280	27,481,447	98,324	27,996,437	285	0.76%
5	TY	283	283	283	23,994,410	84,786	24,410,720	288	1.11%
Average Growth Through 5-Year Period (Col. 8)									0.37%

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

		X	Y
Constant:	282.35458	1	284
X Coefficient:	0.8103777	2	285
R^2:	0.4212954	3	283
		4	285
		5	288

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

Orange County

System 621

Davis Shores

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2) - (3) - (4)	(6) % Unaccounted For Water
Jan-01		0.302		0.000		
Feb-01		0.318	0.561	0.000	0.059	9.5%
Mar-01		0.323		0.000		
Apr-01		0.456	0.781	0.000	-0.002	-0.3%
May-01		0.429		0.000		
Jun-01		0.357	0.782	0.000	0.004	0.5%
Jul-01		0.347		0.000		
Aug-01		0.297	0.573	0.000	0.071	11.0%
Sep-01		0.292		0.000		
Oct-01		0.389	0.760	0.000	-0.079	-11.6%
Nov-01		0.382		0.000		
Dec-01		0.436	0.778	0.000	0.040	4.9%
Total	0	4.328	4.235	0.000	0.093	2.1%

(Above data in millions of gallons)

Treated water purchased from Orange County

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00					0.000	0.000
Oct-00	Not Applicable - water only system				0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased Water Purchased
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	12/5/01	23,000
	[no unusual occurrences]	
	4/9/2001	18,600
	[Max Month]	
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. [April is the month with the highest pumpage rate]	(1) 4/9/01	18,600
	(2) 4/7/01	18,500
	(3) 4/8/01	18,500
	(4) 4/26/01	18,000
	(5) 4/10/01	17,700
	AVERAGE	18,260
4 Average Daily Flow	Max Month	15,200
	Annual	11,858
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 (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - all water purchased

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

0101

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - water only system

0102

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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. 940917-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.

0103

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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 built out. See Docket No. 940917-WS.

0104

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	42	44	43	3,459,583	80,455	3,459,583	43	
2	TY-3	44	44	44	4,263,105	96,889	4,263,105	44	2.33%
3	TY-2	44	44	44	3,873,690	88,038	3,873,690	44	0.00%
4	TY-1	44	44	44	5,221,853	118,678	5,221,853	44	0.00%
5	TY	44	44	44	4,207,050	95,615	4,207,050	44	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.58%</u>

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

	X	Y
Constant:	43.2	1 43
X Coefficient:	0.2	2 44
R^2:	0.5	3 44
		4 44
		5 44

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
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 - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 192,732	[a] \$ 36	\$ 192,768	\$ 192,131	\$ 192,450	A-5
2	Utility Land & Land Rights	2,783		2,783	2,783	2,783	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a] 7,187	\$ (103,064)	(101,250)	(102,157)	A-9
6	Less: CIAC	(38,403)	[a] (17,592)	\$ (55,995)	(38,403)	(47,199)	A-12
7	Accumulated Amortization of CIAC	21,969	[a] 10,709	32,678	20,705	26,691	A-14
9	Allocated Plant	4,144	[c]	4,144	3,776	3,960	-
10	Working Capital Allowance	9,174	[d]	9,174	9,174	9,174	A-17
11	Total Rate Base	<u>\$ 82,149</u>	<u>\$ 339</u>	<u>\$ 82,488</u>	<u>\$ 88,916</u>	<u>\$ 85,702</u>	

Notes: [a] Includes adjustments reflected in last rate case.

[b] WIP that should be completed within twelve months.

[c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.

[d] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses.

Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozi

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises	7,734	7,734	7,734		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	2,783	2,783	2,783		
7	304.2 Structures & Improvements	4,972	4,972	4,972		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	11,696	11,696	11,696		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	19,894	19,894	19,894		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	275	275	275		
19	320.3 Water Treatment Equipment	3,769	3,769	3,769		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187		
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534		
26	333.4 Services	17,210	17,210	17,210		
27	334.4 Meters & Meter Installations	23,084	23,084	23,084		
28	335.4 Hydrants	28	28	28		
29	339.4 Other Plant & Misc. Equipment	237	237	237		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	16,533	18,153	17,343		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	448	399	424		
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	14,561	15,046		
42	Total	194,914	195,515	195,216		

Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	16,533	0	0	0	0	0	0
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	448	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	0	0	0	0	0	0
42	Total	<u>194,914</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>	<u>162,402</u>

Schedule of Water Plant In Service, By Primary Account n
 Beginning and End of Year Average

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected

Schedule A-5
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302.1 Franchises	0	0	0	0	0	0	0
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304.2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,696	11,696	11,696	11,696	11,696	11,696	11,696
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333.4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334.4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335.4 Hydrants	28	28	28	28	28	28	28
29	339.4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	18,153	17,343
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347.5 Misc Equip (Computer)	0	0	0	0	0	399	424
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	14,561	15,046
42	Total	162,402	162,402	162,402	162,402	162,402	195,515	195,216

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule **A-9**
Page 1 of 3

Preparer: Steven M. Lubertozi

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(6,995)	(7,188)	(7,091)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(2,091)	(2,241)	(2,166)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(3,545)	(3,934)	(3,739)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(9,476)	(10,471)	(9,973)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(108)	(116)	(112)	0.00%	0
19	320.3 Water Treatment Equipment	(2,126)	(2,297)	(2,211)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(164)	(135)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,214)	(30,810)	(30,012)	0.00%	0
26	333.4 Services	(7,085)	(7,516)	(7,300)	0.00%	0
27	334.4 Meters & Meter Installations	(13,844)	(15,157)	(14,501)	0.00%	0
28	335.4 Hydrants	(13)	(14)	(14)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment	(9,072)	(12,317)	(10,695)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(415)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,530)	0.00%	0
42	Total	(101,249.96)	(110,250.58)	(105,750)		0

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(6,995)	(7,011)	(7,027)	(7,043)	(7,059)	(7,075)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(2,091)	(2,103)	(2,116)	(2,128)	(2,141)	(2,154)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lale, River & Other intakes						
10	307.2 Wells & Springs	(3,545)	(3,577)	(3,609)	(3,642)	(3,674)	(3,707)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(9,476)	(9,559)	(9,642)	(9,725)	(9,807)	(9,890)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(108)	(109)	(109)	(110)	(111)	(111)
19	320.3 Water Treatment Equipment	(2,126)	(2,140)	(2,154)	(2,169)	(2,183)	(2,197)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(105)	(110)	(115)	(120)	(125)	(130)
25	331.4 Transm. & Distribution Mains	(29,214)	(29,347)	(29,480)	(29,613)	(29,746)	(29,879)
26	333.4 Services	(7,085)	(7,121)	(7,157)	(7,193)	(7,229)	(7,265)
27	334.4 Meters & Meter Installations	(13,844)	(13,940)	(14,037)	(14,133)	(14,229)	(14,325)
28	335.4 Hydrants	(13)	(13)	(13)	(13)	(13)	(13)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(9,072)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computers)	(448)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	0	0	0	0	0
42	Total	<u>(101,249.96)</u>	<u>(87,885.92)</u>	<u>(88,314.88)</u>	<u>(88,743.84)</u>	<u>(89,172.80)</u>	<u>(89,601.76)</u>

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozi

Explanation: Provide the ending balances and average of accumulated depre
primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(7,091)	(7,107)	(7,124)	(7,140)	(7,156)	(7,172)	(7,188)	(7,091)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(2,166)	(2,179)	(2,191)	(2,204)	(2,216)	(2,229)	(2,241)	(2,166)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lale, River & Other intakes								0
10	307.2 Wells & Springs	(3,739)	(3,772)	(3,804)	(3,837)	(3,869)	(3,902)	(3,934)	(3,739)
11	308.2 Infiltration, Galleries and Tunnels								0
12	309.2 Supply Mains								0
13	310.2 Power Genration Equipment								0
14	311.2 Pumping Equipment	(9,973)	(10,056)	(10,139)	(10,222)	(10,305)	(10,388)	(10,471)	(9,973)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(112)	(113)	(114)	(114)	(115)	(116)	(116)	(112)
19	320.3 Water Treatment Equipment	(2,211)	(2,226)	(2,240)	(2,254)	(2,269)	(2,283)	(2,297)	(2,211)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(135)	(139)	(144)	(149)	(154)	(159)	(164)	(135)
25	331.4 Transm. & Distribution Mains	(30,012)	(30,145)	(30,278)	(30,411)	(30,544)	(30,677)	(30,810)	(30,012)
26	333.4 Services	(7,300)	(7,336)	(7,372)	(7,408)	(7,444)	(7,480)	(7,516)	(7,300)
27	334.4 Meters & Meter Installations	(14,421)	(14,517)	(14,613)	(14,709)	(14,805)	(14,901)	(15,157)	(14,501)
28	335.4 Hydrants	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	0	(12,317)	(10,695)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	0	0	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	0	0	0	0	0	0	(382)	(415)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,787)	(4,530)
42	Total	<u>(90,030.72)</u>	<u>(90,459.68)</u>	<u>(90,888.64)</u>	<u>(91,317.60)</u>	<u>(91,746.56)</u>	<u>(92,175.52)</u>	<u>(110,250.58)</u>	<u>(105,750)</u>

Company: Utilities Inc. of Florida - Orange County
 Docket No.: O20071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	14,417	99,321	B-3 & B-4
2	Operation & Maintenance	73,390	0	73,390		73,390	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	(58)	9,265	649	9,914	B-3 & B-15
7	Provision for Income Taxes	(6,592)	3,735	(2,857)	5,182	2,325	B-3 & C-1
8	OPERATING EXPENSES	<u>82,085</u>	<u>3,679</u>	<u>85,764</u>	<u>5,831</u>	<u>91,595</u>	
9	NET OPERATING INCOME	<u>4,100</u>	<u>(4,961)</u>	<u>(860)</u>	<u>8,586</u>	<u>7,726</u>	
11	RATE BASE	<u>82,149</u>		<u>82,488</u>		<u>85,702</u>	
12	RATE OF RETURN	<u>4.99%</u>		<u>(1.04%)</u>		<u>9.01%</u>	

Note: Descriptions of the adjustments made above are detailed on page B-3.

Compa Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year End 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	(\$1,282)		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	(1,282)	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		14,417		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	14,417	0	0
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	0		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	0		0	
7	Additional costs for monthly billing	0		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	0		0	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	0		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	0	0	0	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7.	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	0		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(58)	649	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	3,735	5,182	0	0
17	Total Operating Expense Adjustments	3,679	5,831	0	0
18	Total Adjustments to Net Operating Income	(4,961)	8,586	0	0

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compas Utilities Inc. of Florida - Orange County
 Docket 020071-WS
 Schedule Year Ended 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozi

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 account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	3,016	3,016	0	3,016
2	603	Salaries & Wages - Officers, Etc.												0	0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	4,348	4,348	0	4,348
4	610	Purchased Water	3,785	3,393	3,691	3,797	5,049	1,857	4,120	3,906	3,824	4,093	4,246	7,020	48,782		48,782
5	611	Sludge Removal Expenses												0	0		0
6	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0		0
7	616	Fuel for Power Purchased												0	0		0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0		0
9	620	Mat. & Sup./Maint. & Rep.	100	100	100	100	100	100	100	100	100	100	100	4,420	5,520		5,520
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	157	157		157
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	231	231		231
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,022	1,022		1,022
13	634	Contractual Services - Mgmt.												0	0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	834	834		834
15	641	Office Supplies & Utilities	0	0	0	0	0	0	0	0	0	0	0	1,774	1,774		1,774
16	642	Testing Expense	40	40	20	40	40	40	40	68	0	40	0	80	448		448
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,857	1,857		1,857
18	656	Insurance - Vehicle												0	0		0
19	657	Insurance - General Liability												0	0		0
20	658	Insurance - Workman's Comp												0	0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	2,372	2,372		2,372
22	660	Advertising Expense												0	0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	806	806	0	806
24	667	Reg. Comm. Exp. - Other												0	0		0
25	660	Bad Debt Expense	74	533	(91)	570	62	276	33	134	(515)	192	9	459	1,735		1,735
26	665	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	489	489	0	489
27		TOTAL	3,999	4,066	3,720	4,508	5,252	2,273	4,293	4,208	3,409	4,424	4,355	28,884	73,390	0	73,390

Adjustment includes estimated cost increase due to the connection to the City of Sanford.

Company: Utilities Inc. of Florida - Orange County
 Docket N 020071-WS
 Schedule Year Ended: 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-13
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	193		193	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	0		0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	390		390	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	995		995	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	8		8	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	172		172	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	151		151	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	59		59	0.00%	0
25	331.4 Transm. & Distribution Mains	1,597		1,597	0.00%	0
26	333.4 Services	430		430	0.00%	0
27	334.4 Meters & Meter Installations	1,164		1,164	0.00%	0
28	335.4 Hydrants	1		1	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	147		147	0.00%	0
33	340.5 Office Furniture & Equipment	123		123	0.00%	0
34	341.5 Transportation Equipment	1,631		1,631	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	41		41	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	30		30	0.00%	0
40	347.5 Misc Equip (Computer)	97		97	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	<u>7,229</u>	<u>0</u>	<u>7,229</u>		<u>0</u>

Company: Utilities Inc. of Florida - Orange County
 Docket No. 020071-WS
 Schedule Year Ended:
 Interim Final
 Historical Projected

12/31/01

Schedule B-15
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	3,840	1,534	3,943	6	9,323
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(58)				(58)
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	3,782	1,534	3,943	6	9,265
5	RAF assoc. with revenue adjustments	649				649
6	Total Balance	<u>4,431</u>	<u>1,534</u>	<u>3,943</u>	<u>6</u>	<u>9,914</u>
Sewer						
1	Test Year Per Books	(0)	0	(0)	0	(0)
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	(0)	0	(0)	0	(0)
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
Docket No. 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	36,252	42.32%	8.58%	3.63%
2	Short-Term Debt	7,875	9.19%	6.62%	0.61%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	36,810	42.95%	11.19%	4.80%
5	Customer Deposits	4,765	5.56%	6.00%	0.33%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
10	Total	<u>85,702</u>	<u>100.00%</u>		<u>9.37%</u>

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

Note: Previously authorized overall rate of return - 9.01%
Order No. PSC-95-0574-FOF-WS

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
Water																		
Residential																		
5/8" Meter - County Tax	\$	12.08	\$	12.16	\$	14.23												
5/8" Meter - City Tax	\$	12.08	\$	12.16	\$	14.23												
1" Meter - County Tax	\$	30.12	\$	30.32	\$	35.47												
Gallonage Charge/MG	\$	2.06	\$	2.07	\$	2.44												
Sewer																		
General Service																		
5/8" Meter	\$	12.08	\$	12.16	\$	14.23												
1" Meter	\$	30.12	\$	30.32	\$	35.47												
Gallonage Charge/MG	\$	2.06	\$	2.07	\$	2.44												

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.06	\$ 12.08	Bimonthly	\$68,889
5/8" Meter - City Tax	4,175,360	509	\$ 2.06	\$ 12.08	" "	\$11,677
1" Meter - County Tax	31,690	12	\$ 2.06	\$ 30.12	" "	\$246
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$80,812</u>
General Service						
5/8" Meter	303,970	24	\$ 2.06	\$ 12.08	Bimonthly	\$771
1" Meter	112,340	12	\$ 2.06	\$ 30.32	" "	\$413
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$1,184</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$81,996</u>

Revenues per General Ledger	83,716
Adjustments	
Adjusted Revenues per General Ledger	<u>83,716</u>
Revenues per Above	<u>81,996</u>
Unreconcilable Difference	<u>1,720</u>
Unreconcilable Difference Percent	2.05%

Calculation of TYE 12/10/01 Water Revenues
 With an adjustment for index.

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Water Revenues on test year customer adjusted for annualized rates and index increase.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.07	\$ 12.16	Bimonthly	\$69,257
5/8" Meter - City Tax	4,175,360	509	\$ 2.07	\$ 12.16	" "	\$11,740
1" Meter - County Tax	31,690	12	\$ 2.07	\$ 30.32	" "	\$248
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$81,245</u>
General Service						
5/8" Meter	303,970	24	\$ 2.07	\$ 12.16	Bimonthly	\$775
1" Meter	112,340	12	\$ 2.07	\$ 30.32	" "	\$414
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$1,189</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$82,434</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 3
 Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge		Revenues
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.44	\$ 14.23	Bimonthly	\$81,369
5/8" Meter - City Tax	4,175,360	509	\$ 2.44	\$ 14.23	" "	\$13,794
1" Meter - County Tax	31,690	12	\$ 2.44	\$ 35.47	" "	\$290
Total Residential	28,201,460	3,743				\$95,453
General Service						
5/8" Meter	303,970	24	\$ 2.44	\$ 14.23	Bimonthly	\$911
1" Meter	112,340	12	\$ 2.44	\$ 35.47	" "	\$487
Total General Service	416,310	36				\$1,398
Total Water Revenues	28,617,770	3,779				\$96,851