

CLASS B
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF
UTILITIES, INC. OF EAGLE RIDGE

Docket No. 030445-SU

VOLUME I



FOR THE

Test Year ended December 31, 2002

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

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

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

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

| Line No. | (1) Description | (2) Balance Per Books | (3) A-3 Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------|-----------------------------------|---------------------------------|-------------------------------|
| 1 | Utility Plant in Service | \$ 5,501,502 | \$ 209,780 A | \$ 5,711,282 | A-6 |
| 2 | Utility Land & Land Rights | 38,245 | | 38,245 | A-6 |
| 3 | Less: Non-Used & Useful Plant | - | (96,476) B | (96,476) | A-7, A-3 |
| 4 | Construction Work in Progress | 5,194 | (5,194) C | - | A-18, A-3 |
| 5 | Less: Accumulated Depreciation | (2,138,558) | (11,052) D | (2,149,610) | A-10 |
| 6 | Less: CIAC | (3,542,656) | | (3,542,656) | A-12 |
| 7 | Accumulated Amortization of CIAC | 1,924,053 | | 1,924,053 | A-14, A-3 |
| 8 | Acquisition Adjustments | 155,479 | (155,479) E | - | A-18, A-3 |
| 9 | Accum. Amort. of Acq. Adjustments | (22,096) | 22,096 E | | - |
| 10 | Advances For Construction | | | | A-16 |
| 11 | Working Capital Allowance | - | 67,901 F | 67,901 | A-17, A-3 |
| 12 | Total Rate Base | <u>\$ 1,921,163</u> | <u>\$ 31,576</u> | <u>\$ 1,952,739</u> | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Docket No.: 030445-WS
 Preparer: Seidman, F.

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

| Line No. | Description | Water | Wastewater |
|----------|--|-------|------------|
| 1 | <u>(A) Utility Plant in Service - Proforma</u> | | |
| 2 | WWTP Aeration Improvement | | 10,000 |
| 3 | Install Aqua Disc Filter | | 150,000 |
| 4 | Pump Sta. #5, increase capacity | | 25,000 |
| 5 | Install Catwalk Toeboard @ WWTP | | 5,767 |
| 6 | Install Toeboard @ CI Contact Chamber | | 19,013 |
| 7 | Total Plant in Service | \$ | 209,780 |
| 8 | <u>(B) Non Used & Useful Plant in Service (Page A-7)</u> | \$ | (96,476) |
| 9 | <u>(C) CWIP</u> | | |
| 10 | CWIP not included in rate base | \$ | (5,194) |
| 11 | <u>(D) Accumulated Depreciation - Proforma</u> | | |
| 12 | WWTP Aeration Improvement | | (556) |
| 13 | Install Aqua Disc Filter | | (8,333) |
| 14 | Pump Sta. #5, increase capacity | | (1,389) |
| 15 | Install Catwalk Toeboard @ WWTP | | (180) |
| 16 | Install Toeboard @ CI Contact Chamber | | (594) |
| 17 | Total Accumulated Depreciation | \$ | (11,052) |
| 18 | <u>(E) Acquisition Adjustment</u> | | |
| 19 | Acquisition Adjustment not included in rate base | | (155,479) |
| 20 | Amort. of Acquisition Adjustment not included in rate base | | 22,096 |
| 21 | <u>(F) Working Capital</u> | | |
| 22 | Adjusted O&M (Page A-17), divided by 8 | | 67,901 |
| 23 | Total | \$ | \$ 31,576 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

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

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

| Line No. | Description | Year-End Balance | |
|----------|------------------|------------------|--------------|
| | | Water | Wastewater |
| 1 | 12/31/97 | \$ - | \$ 2,892,536 |
| 2 | 1998 Additions | | |
| 3 | 1998 Retirements | | 30,215 |
| 4 | 1998 Adjustments | | 193,000 |
| 5 | 12/31/98 Balance | - | 3,055,321 |
| 6 | 1999 Additions | | 275,445 |
| 7 | 1999 Retirements | | 20,705 |
| 8 | 1999 Adjustments | | |
| 9 | 12/31/99 Balance | - | 3,310,061 |
| 10 | 2000 Additions | | 300,495 |
| 11 | 2000 Retirements | | 5,806 |
| 12 | 2000 Adjustments | | |
| 13 | 12/31/00 Balance | - | 3,604,750 |
| 14 | 2001 Additions | | 1,865,924 |
| 15 | 2001 Retirements | | 7,190 |
| 16 | 2001 Adjustments | | |
| 17 | 12/31/01 Balance | - | 5,463,484 |
| 18 | 2002 Additions | | 159,232 |
| 19 | 2002 Retirements | | 6,705 |
| 20 | 2002 Adjustments | | |
| 21 | 12/31/02 Balance | - | 5,616,011 |

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

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

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.

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

Recap Schedules: A-2, A-4

| No. | (1) Line Account No. and Name | (2) Prior Year 12/31/01 | (3) Test Year 12/31/02 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|-----|--------------------------------------|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | \$ 342,543 | \$ 342,543 | \$ 342,543 | | |
| 3 | 352.1 Franchises | | | | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | 36,912 | 39,579 | 38,245 | | |
| 7 | 354.2 Structures & Improvements | 53,159 | 53,159 | 53,159 | | |
| 8 | 360.2 Collection Sewers - Force | 106,634 | 106,634 | 106,634 | | |
| 9 | 361.2 Collection Sewers - Gravity | 1,398,857 | 1,398,885 | 1,398,871 | | |
| 10 | 362.2 Special Collecting Structures | 6,291 | 6,291 | 6,291 | | |
| 11 | 363.2 Services to Customers | 134,907 | 137,673 | 136,290 | | |
| 12 | 364.2 Flow Measuring Devices | | | | | |
| 13 | 365.2 Flow Measuring Installations | | | | | |
| 13a | 375.2 Reuse Services | | | | | |
| 14 | 389.2 Other Plant & Misc. Equipment | | | | | |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | | | | | |
| 17 | 354.3 Structures & Improvements | | | | | |
| 18 | 370.3 Receiving Wells | 218,780 | 227,208 | 222,994 | | |
| 19 | 371.3 Pumping Equipment | | | | | |
| 20 | 389.3 Other Plant & Misc. Equipment | | | | | |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | | | | | |
| 23 | 354.4 Structures & Improvements | | | | | |
| 24 | 380.4 Treatment & Disposal Equipment | 3,003,308 | 3,135,715 | 3,069,512 | 5.94% | 182,192 |
| 25 | 381.4 Plant Sewers | | | | | |
| 26 | 382.4 Outfall Sewer Lines | 31,202 | 31,202 | 31,202 | | |
| 27 | 389.4 Other Plant & Misc. Equipment | | | | | |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.7 Land & Land Rights | | | | | |
| 30 | 354.7 Structures & Improvements | | | | | |
| 31 | 390.7 Office Furniture & Equipment | 412 | 3,384 | 1,898 | | |
| 32 | 391.7 Transportation Equipment | 49,353 | 49,353 | 49,353 | | |
| 33 | 392.7 Stores Equipment | | | | | |
| 34 | 393.7 Tools, Shop & Garage Equipment | 16,069 | 18,482 | 17,276 | | |
| 35 | 394.7 Laboratory Equipment | 7,258 | 7,937 | 7,597 | | |
| 36 | 395.7 Power Operated Equipment | 17,144 | 18,180 | 17,662 | | |
| 37 | 396.7 Communication Equipment | | | | | |
| 38 | 397.7 Miscellaneous Equipment | | | | | |
| 39 | 398.7 Other Tangible Plant | 40,655 | 39,785 | 40,220 | | |
| 40 | TOTAL | \$ 5,463,485 | \$ 5,616,011 | \$ 5,539,747 | | \$ 182,192 |

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002

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

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

| Line No. | (1) Description | (2) Average Non-Used Per Books | (3) Utility Adjustments | (4) Balance (Non-Used) Per Utility |
|-------------------|--------------------------|--------------------------------------|-------------------------------|--|
| WATER | | | | |
| 1 | Plant in Service | | \$ - | \$ - |
| 2 | Land | | | - |
| 3 | Accumulated Depreciation | | - | - |
| 4 | Other - | | | |
| 5 | Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| WASTEWATER | | | | |
| 6 | Plant in Service | | \$ 182,192 | \$ 182,192 |
| 7 | Land | | | - |
| 8 | Accumulated Depreciation | | (85,716) | (85,716) |
| 9 | Other - | | | |
| 10 | Total | <u>\$ -</u> | <u>\$ 96,476</u> | <u>\$ 96,476</u> |

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

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

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

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

| Line No. | Description | Year-End Balance | |
|----------|------------------|------------------|--------------|
| | | Water | Wastewater |
| 1 | 12/31/97 | \$ - | \$ 1,002,246 |
| 2 | 1998 Additions | | 86,431 |
| 3 | 1998 Retirements | | 30,215 |
| 4 | 1998 Adjustments | | (313,851) |
| 5 | 12/31/98 Balance | - | 744,611 |
| 6 | 1999 Additions | | 80,101 |
| 7 | 1999 Retirements | | 20,705 |
| 8 | 1999 Adjustments | | |
| 9 | 12/31/99 Balance | - | 804,007 |
| 10 | 2000 Additions | | 75,516 |
| 11 | 2000 Retirements | | 5,806 |
| 12 | 2000 Adjustments | | |
| 13 | 12/31/00 Balance | - | 873,717 |
| 14 | 2001 Additions | | 163,572 |
| 15 | 2001 Retirements | | 7,190 |
| 16 | 2001 Adjustments | | 995,493 |
| 17 | 12/31/01 Balance | - | 2,025,592 |
| 18 | 2002 Additions | | 154,250 |
| 19 | 2002 Retirements | | 6,705 |
| 20 | 2002 Adjustments | | 43,475 |
| 21 | 12/31/02 Balance | - | 2,216,612 |

Note: Amortization expense for Organization & Franchise costs are booked separately from depreciation expense in the G/L and annual report. They are included here as an adjustment in 2002 to reconcile to the balance on MFR Schedule A-10.

Supporting Schedules: A-9, A-10
Recap Schedules: A-18

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic Projected

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.

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

Recap Schedules: A-1, A-8

| No. | (1) Line Account No. and Name | (2) Prior Year 12/31/01 | (3) Test Year 12/31/02 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|-----|--------------------------------------|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | 34,912 | 43,475 | 39,194 | | |
| 3 | 352.1 Franchises | | | | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | | | | | |
| 7 | 354.2 Structures & Improvements | 9,384 | 11,327 | 10,356 | | |
| 8 | 360.2 Collection Sewers - Force | 81,427 | 88,721 | 85,074 | | |
| 9 | 361.2 Collection Sewers - Gravity | 371,634 | 402,689 | 387,161 | | |
| 10 | 362.2 Special Collecting Structures | | | | | |
| 11 | 363.2 Services to Customers | 33,617 | 37,633 | 35,625 | | |
| 12 | 364.2 Flow Measuring Devices | | | | | |
| 13 | 365.2 Flow Measuring Installations | | | | | |
| 13a | 375.2 Reuse Services | | | | | |
| 14 | 389.2 Other Plant & Misc. Equipment | | | | | |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | | | | | |
| 17 | 354.3 Structures & Improvements | | | | | |
| 18 | 370.3 Receiving Wells | 75,426 | 85,400 | 80,413 | | |
| 19 | 371.3 Pumping Equipment | | | | | |
| 20 | 389.3 Other Plant & Misc. Equipment | | | | | |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | | | | | |
| 23 | 354.4 Structures & Improvements | | | | | |
| 24 | 380.4 Treatment & Disposal Equipment | 1,402,118 | 1,486,112 | 1,444,115 | 5.94% | 85,716 |
| 25 | 381.4 Plant Sewers | | | | | |
| 26 | 382.4 Outfall Sewer Lines | 3,379 | 4,253 | 3,816 | | |
| 27 | 389.4 Other Plant & Misc. Equipment | | | | | |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.7 Land & Land Rights | | | | | |
| 30 | 354.7 Structures & Improvements | | | | | |
| 31 | 390.7 Office Furniture & Equipment | 42 | (621) | (289) | | |
| 32 | 391.7 Transportation Equipment | 30,582 | 38,830 | 34,706 | | |
| 33 | 392.7 Stores Equipment | | | | | |
| 34 | 393.7 Tools, Shop & Garage Equipment | 7,076 | 8,056 | 7,566 | | |
| 35 | 394.7 Laboratory Equipment | (155) | (1,830) | (993) | | |
| 36 | 395.7 Power Operated Equipment | 2,270 | 2,841 | 2,556 | | |
| 37 | 396.7 Communication Equipment | | | | | |
| 38 | 397.7 Miscellaneous Equipment | | | | | |
| 39 | 398.7 Other Tangible Plant | 8,790 | 9,726 | 9,258 | | |
| 40 | TOTAL | \$ 2,060,503 | \$ 2,216,612 | \$ 2,138,558 | | \$ 85,716 |

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

Schedule: A-11
Page 1 of 1
Preparer: Seidman, F.

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

| Line No. | Description | Year-End Balance | |
|----------|------------------|------------------|--------------|
| | | Water | Wastewater |
| 1 | 12/31/97 | \$ - | \$ 2,661,725 |
| 2 | 1998 Additions | | 90,652 |
| 3 | 1998 Retirements | | |
| 4 | 1998 Adjustments | | (252,084) |
| 5 | 12/31/98 Balance | - | 2,500,293 |
| 6 | 1999 Additions | | 53,976 |
| 7 | 1999 Retirements | | |
| 8 | 1999 Adjustments | | |
| 9 | 12/31/99 Balance | - | 2,554,269 |
| 10 | 2000 Additions | | 2,076 |
| 11 | 2000 Retirements | | |
| 12 | 2000 Adjustments | | |
| 13 | 12/31/00 Balance | - | 2,556,345 |
| 14 | 2001 Additions | | 44,288 |
| 15 | 2001 Retirements | | |
| 16 | 2001 Adjustments | | 941,331 |
| 17 | 12/31/01 Balance | - | 3,541,964 |
| 18 | 2002 Additions | | 1,384 |
| 19 | 2002 Retirements | | |
| 20 | 2002 Adjustments | | - |
| 21 | 12/31/02 Balance | - | 3,543,348 |

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

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: A-12
Page 1 of 1
Preparer: Seidman, F.

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. | (1) Description | (2) Prior Year 12/31/01 | (3) Test Year 12/31/02 | (4) Average |
|-------------------|-----------------------------------|-------------------------------|------------------------------|----------------|
| WATER | | | | |
| 1 | Plant Capacity Fees | | | - |
| 2 | Line/Main Extension Fees | | | - |
| 3 | Meter Installation Fees | | | - |
| 4 | Contributed Plant | | - | - |
| 5 | Other (Describe) | | | |
| 6 | | \$ - | \$ - | \$ - |
| 7 | Total | \$ - | \$ - | \$ - |
| WASTEWATER | | | | |
| 8 | Plant Capacity Fees | \$ 529,380 | \$ 530,764 | 530,072 |
| 9 | Line/Main Extension Fees | | | - |
| 10 | Contributed Plant | 2,071,253 | 2,071,253 | 2,071,253 |
| 11 | Other (Describe) - Imputed by PSC | 941,331 | 941,331 | 941,331 |
| 12 | Total | \$ 3,541,964 | \$ 3,543,348 | \$ 3,542,656 |

13 Note: Plant capacity fee allocation estimated, based on ERCs

Recap Schedules: A-1,A-2,A-11

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

Schedule: A-13
Page 1 of 1
Preparer: Seidman, F.

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

| Line No. | Description | Year-End Balance | |
|----------|------------------|------------------|------------|
| | | Water | Wastewater |
| 1 | 12/31/97 | \$ - | \$ 865,601 |
| 2 | 1998 Additions | | 62,589 |
| 3 | 1998 Retirements | | |
| 4 | 1998 Adjustments | | (297,920) |
| 5 | 12/31/98 Balance | - | 630,270 |
| 6 | 1999 Additions | | 71,141 |
| 7 | 1999 Retirements | | |
| 8 | 1999 Adjustments | | |
| 9 | 12/31/99 Balance | - | 701,411 |
| 10 | 2000 Additions | | 75,045 |
| 11 | 2000 Retirements | | |
| 12 | 2000 Adjustments | | |
| 13 | 12/31/00 Balance | - | 776,456 |
| 14 | 2001 Additions | | 102,561 |
| 15 | 2001 Retirements | | |
| 16 | 2001 Adjustments | | 994,323 |
| 17 | 12/31/01 Balance | - | 1,873,340 |
| 18 | 2002 Additions | | 101,425 |
| 19 | 2002 Retirements | | |
| 20 | 2002 Adjustments | | - |
| 21 | 12/31/02 Balance | - | 1,974,765 |

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

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: A-14
Page 1 of 1
Preparer: Seidman, F.

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. | (1) Description | (2) Test Year 12/31/2001 | (3) Test Year 12/31/2002 | (4) Average |
|-------------------|-----------------------------------|--------------------------------|--------------------------------|----------------|
| WATER | | | | |
| 1 | Plant Capacity Fees | - | - | - |
| 2 | Line/Main Extension Fees | - | - | - |
| 3 | Meter Installation Fees | - | - | - |
| 4 | Contributed Plant | - | - | - |
| 5 | Other (Describe) | - | - | - |
| 6 | | \$ - | \$ - | \$ - |
| 7 | Total | \$ - | \$ - | \$ - |
| WASTEWATER | | | | |
| 8 | Plant Capacity Fees | \$ 279,988 | \$ 295,803 | \$ 287,896 |
| 9 | Line/Main Extension Fees | - | - | - |
| 10 | Contributed Plant | 1,095,483 | 1,154,342 | 1,124,913 |
| 11 | Other (Describe) - Imputed by PSC | 497,869 | 524,619 | 511,244 |
| 12 | Total | \$ 1,873,340 | \$ 1,974,764 | \$ 1,924,053 |

13 Note: Accum. Amort. allocated on basis of CIAC classifications.

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: A-15
 Page 1 of 1
 Preparer: Seidman, F.

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

| Line No. | | | | |
|----------|--|------|-----------|-----------|
| 1 | AFUDC rates since transfer : | | | |
| 2 | | | Jan - Jun | Jul - Dec |
| 3 | | 1998 | 10.30% | 10.16% |
| 4 | | 1999 | 9.74% | 9.79% |
| 5 | | 2000 | 9.96% | 10.04% |
| 6 | | 2001 | 10.11% | 9.36% |
| 7 | | 2002 | 8.96% | 8.92% |
| 8 | Per Rule 25-30.116(3)(a), the requested monthly discounted AFUDC rate, going forward is: | | | |
| 9 | $M = [(1 + A/100)^{1/12}] \times 100$ | | | |
| 10 | where: | | | |
| 11 | A = Annual AFUDC rate (see Sch. D-1) = | | 9.13% | |
| 12 | | M = | 0.730737% | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

Schedule: A-16
Page 1 of 1
Preparer: Seidman, F.

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

| Line No. | Description | Year-End Balance | |
|----------|------------------|------------------|------------|
| | | Water | Wastewater |
| 1 | 12/31/97 | \$ - | \$ - |
| 2 | 1998 Additions | | - |
| 3 | 1998 Retirements | | - |
| 4 | 1998 Adjustments | | - |
| 5 | 12/31/98 Balance | - | - |
| 6 | 1999 Additions | | - |
| 7 | 1999 Retirements | | - |
| 8 | 1999 Adjustments | | - |
| 9 | 12/31/99 Balance | - | - |
| 10 | 2000 Additions | | - |
| 11 | 2000 Retirements | | - |
| 12 | 2000 Adjustments | | - |
| 13 | 12/31/00 Balance | - | - |
| 14 | 2001 Additions | | - |
| 15 | 2001 Retirements | | - |
| 16 | 2001 Adjustments | | - |
| 17 | 12/31/01 Balance | - | - |
| 18 | 2002 Additions | | - |
| 19 | 2002 Retirements | | - |
| 20 | 2002 Adjustments | | - |
| 21 | 12/31/02 Balance | - | - |

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: A-17
 Page 1 of 1
 Preparer: Seidman, F.
 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 | | Water | Sewer |
|---------|--|-------|------------|
| 1 | <u>Final Rates - 12/31/02</u> | | |
| 2 | Total O & M Expense | | \$ 527,028 |
| 3 | Adjustments to O & M expense per B-1 and B-2 | - | 16,183 |
| 4 | Total adjusted O & M expense | 0 | 543,211 |
| 5 | Divide by 8 | 8 | 8 |
| 6 | Equals working capital | \$ - | \$ 67,901 |
| 7 | <u>Interim Rates - 12/31/02</u> | | |
| 8 | Total O & M Expense | \$ - | \$ 527,028 |
| 9 | Adjustments to O & M expense per B-1(a) and B-2(a) | - | 16,183 |
| 10 | Total adjusted O & M expense | 0 | 543,211 |
| 11 | Divide by 8 | 8 | 8 |
| 12 | Equals working capital | \$ - | \$ 67,901 |

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: A-18
 Page 1 of 1
 Preparer: Seidman, F.

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

| Line No. | (1) ASSETS | (3) Test Year Ended 12/31/02 | (4) Prior Year Ended 12/31/01 |
|----------|---|------------------------------------|-------------------------------------|
| 1 | Utility Plant in Service | \$ 5,616,011 | \$ 5,463,485 |
| 2 | Construction Work in Progress | | 10,389 |
| 3 | Other Utility Plant Adjustments (Net Acq. Adj.) | <u>266,765</u> | <u>266,765</u> |
| 4 | GROSS UTILITY PLANT | 5,882,776 | 5,740,639 |
| 5 | Less: Accumulated Depreciation | <u>(2,216,612)</u> | <u>(2,060,503)</u> |
| 6 | NET UTILITY PLANT | <u>3,666,163</u> | <u>3,680,136</u> |
| 7 | Cash | - | - |
| 8 | Special Deposits | 10,345 | 10,345 |
| 9 | Accounts Rec'b - customers | 89,206 | 108,543 |
| 10 | Notes Receivable | | |
| 11 | Accts. Rec'b - Assoc. Cos. | | |
| 10 | Notes Rec'b - Assoc. Cos. | | |
| 12 | Accts. Rec'b - Other | | |
| 13 | Allowance for Bad Debts | | |
| 14 | Materials & Supplies | | |
| 15 | Miscellaneous Current & Accrued Assets | <u>-</u> | <u>-</u> |
| 16 | TOTAL CURRENT ASSETS | <u>99,551</u> | <u>118,888</u> |
| 17 | Net nonutility property | | |
| 18 | Unamortized Debt Discount & Exp. | | |
| 19 | Prelim. Survey & Investigation Charges | | |
| 20 | Clearing Accounts | | |
| 21 | Deferred Rate Case Expense | 343 | - |
| 22 | Other Miscellaneous Deferred Debits | 7,689 | 13,989 |
| 23 | Accum. Deferred Income Taxes | <u>16,705</u> | <u>16,519</u> |
| 24 | TOTAL OTHER ASSETS | <u>24,737</u> | <u>30,508</u> |
| 25 | TOTAL ASSETS | <u>\$ 3,790,450</u> | <u>\$ 3,829,532</u> |

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: A-19
 Page 1 of 1
 Preparer: Seidman, F.

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

| Line No. | (1) EQUITY CAPITAL & LIABILITIES | (3) Test Year Ended 12/31/02 | (4) Prior Year Ended 12/31/01 |
|----------|--|------------------------------------|-------------------------------------|
| 1 | Common Stock Issued | \$ 1,000 | \$ 1,000 |
| 2 | Preferred Stock Issued | | |
| 3 | Additional Paid in Capital | 1,831,088 | 1,729,944 |
| 4 | Retained Earnings | 109,153 | 114,829 |
| 5 | Other Equity Capital | | |
| 6 | TOTAL EQUITY CAPITAL | <u>1,941,241</u> | <u>1,845,773</u> |
| 7 | Bonds | | |
| 8 | Reacquired Bonds | | |
| 9 | Advances From Associated Companies | | |
| 10 | Other Long-Term Debt | - | - |
| 11 | TOTAL LONG-TERM DEBT | <u>-</u> | <u>-</u> |
| 12 | Accounts Payable | 2,303 | 1,909 |
| 13 | Notes Payable | | |
| 14 | Notes & Accounts Payable - Assoc. Cos. | 147,099 | 244,476 |
| 15 | Customer Deposits | 41,076 | 37,596 |
| 16 | Accrued Taxes | 15,861 | (14,139) |
| 17 | Accrued Interest | 4,400 | 4,501 |
| 18 | Accrued Dividends | | |
| 19 | Misc. Current and Accrued Liabilities | - | - |
| 20 | TOTAL CURRENT & ACCRUED LIABILITIES | <u>210,739</u> | <u>274,342</u> |
| 21 | Advances for Construction | | |
| 22 | Prepaid Capacity Charges | | |
| 23 | Accum. Deferred ITC's | | |
| 24 | Operating Reserves | | |
| 25 | TOTAL DEFERRED CREDITS & OPER. RESERVES | <u>-</u> | <u>-</u> |
| 26 | Contributions in Aid of Construction | 3,543,348 | 3,541,964 |
| 27 | Less: Accum. Amortization of CIAC | (1,974,764) | (1,873,340) |
| 28 | Accumulated Deferred Income Taxes | <u>69,887</u> | <u>40,793</u> |
| 29 | Total Equity Capital and Liabilities | <u>\$ 3,790,450</u> | <u>\$ 3,829,532</u> |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | (7) Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1 | OPERATING REVENUES | \$ 698,437 | \$ 15,454 | A \$ 713,891 | \$ 183,141 | F \$ 897,032 | B-4, E-2 |
| 2 | Operation & Maintenance | 527,028 | 16,183 | B 543,211 | 6,477 | G 549,688 | B-6, B-3 |
| 3 | Depreciation, net of CIAC Amort. | 67,737 | 5,342 | C 73,079 | | 73,079 | B-14, B-3 |
| 4 | Amortization | | | | 0 | - | B-3 |
| 5 | Taxes Other Than Income | 47,710 | 1,179 | D 48,889 | 9,655 | H 58,545 | B-15, B-3 |
| 6 | Provision for Income Taxes | (3,699) | 3,699 | E - | 36,849 | I 36,849 | C-1, B-3 |
| 7 | OPERATING EXPENSES | 638,776 | 26,404 | 665,179 | 52,982 | 718,161 | |
| 8 | NET OPERATING INCOME | \$ 59,661 | \$ (10,950) | \$ 48,712 | \$ 130,159 | \$ 178,871 | |
| 9 | RATE BASE | \$ 1,921,163 | | \$ 1,952,739 | | \$ 1,952,739 | |
| 10 | RATE OF RETURN | 3.11 % | | 2.49 % | | 9.16 % | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 1
 Docket No.: 030445-WS
 Preparer: Seidman, F.

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

| Line No. | Description | Water | Wastewater |
|----------|--|-------|------------|
| 1 (A) | <u>Operating Revenues</u> | | |
| | Adjust for annualized revenues at current rates | | 12,354 |
| | Remove nonrecurring debit to Misc. Service Charges | | 3,100 |
| 2 | | \$ - | \$ 15,454 |
| 3 (B) | <u>Operations & Maintenance (O&M) Expenses</u> | | |
| 5 | (1) Adjust salaries for 3% increase over TY expenses | - | 4,696 |
| 7 | (2) Adjust health cost expense - 25.86% over TY expenses | - | 7,154 |
| 9 | (3) Adjust insurances expenses - 36.88% over TY expenses | - | 4,333 |
| 10 | Total O&M adjustments. | \$ - | \$ 16,183 |
| (C) | <u>Depreciation Expense</u> | | |
| | (1) Depreciation expense for proforma additions | | |
| | WWTP Aeration Improvement | | 556 |
| | Install Aqua Disc Filter | | 8,333 |
| | Pump Sta. #5, increase capacity | | 1,389 |
| | Install Catwalk Toeboard @ WWTP | | 180 |
| | Install Toeboard @ CI Contact Chamber | | 594 |
| | (2) Non-used and useful depreciation (Page B-14) | - | (5,710) |
| | | \$ - | \$ 5,342 |
| 13 (D) | <u>Taxes Other Than Income</u> | | |
| 14 | (1) Payroll taxes | | |
| 15 | Adjust for salary changes per Adjustmet (B) above | | |
| 16 | (Page B-15) | | 397 |
| 17 | (2) Property Taxes | | |
| 18 | Adjust for proforma additions to plant and for | | |
| 19 | non-used & useful plant (Page B-15) | | 227 |
| 20 | (3) Regulatory Assessment fees | | |
| 21 | Adjust for annualized revenues per Adjust. (A) above | - | 556 |
| | Total Taxes Other adjustments. | \$ - | \$ 1,179 |
| 22 (E) | <u>Provision for Income Taxes</u> | | |
| 23 | Remove negative income tax expense | - | 3,699 |
| 24 (F) | <u>Revenue Increase</u> | | |
| 25 | Increase in revenue required by the Utility to realize a | | |
| 26 | 9.16 % rate of return | \$ - | \$ 183,141 |
| 27 (G) | <u>Rate Case Expense</u> | | |
| 28 | 1/4 of Rate Case Expense (Page B-10) | \$ - | \$ 6,477 |
| 29 (H) | <u>Taxes Other Than Income</u> | | |
| 30 | Regulatory Assessment Fees (RAFs) | | |
| 27 | Adjust for requested revenue increase (Page B-15) | \$ - | \$ 9,655 |
| 28 (I) | <u>Provision for Income Taxes</u> | | |
| 29 | Income Taxes (Page C-1) | \$ - | \$ 36,849 |

Test Year Operating Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1,B-2

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

| No. | WATER SALES | | SEWER SALES | |
|-----|-------------------------------|-----------------------|--------------------------------------|----------------------------|
| | Line | (1) Total Water | Account No. and Description | (2) Total Wastewater |
| 1 | 460 | | 521.1 Flat Rate - Residential | \$ 146,498 |
| 2 | 461.1 | | 521.2 Flat Rate - Commercial | |
| 3 | 461.2 | | 521.3 Flat Rate - Industrial | |
| 4 | 461.3 | | 521.4 Flat Rate - Public Authorities | |
| 5 | 461.4 | | 521.5 Flat Rate - Multi-Family | |
| 6 | 461.5 | | 521.6 Flat Rate - Other | |
| 7 | 462.1 | | 522.1 Measured - Residential | 308,103 |
| 8 | 462.2 | | 522.2 Measured - Commercial | 245,391 |
| 9 | 464 | | 522.3 Measured - Industrial | |
| 10 | 465 | | 522.4 Measured - Public Authority | |
| 11 | 466 | | 522.5 Measured - Multi-Family | |
| 12 | 467 | | 523 Other Sales - Public Authorities | |
| 13 | | | 524 Revenues from Other Systems | |
| 14 | TOTAL WATER SALES | 0 | 525 Interdepartmental Sales | |
| 15 | | | | |
| 16 | OTHER WATER REVENUES | | TOTAL SEWER SALES | \$ 699,992 |
| 17 | 470 Forfeited Discounts | | | |
| 18 | 471 Misc. Service Revenues | | 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 | 0 | 536 Other Sewer Revenues | (1,555) |
| 24 | | | | |
| 25 | | | TOTAL OTHER SEWER REVENUES | \$ (1,555) |
| 26 | | | | |
| 27 | | \$ - | | |
| 28 | | | TOTAL SEWER OPERATING REVENUES | \$ 698,437 |

ny: Utilities, Inc. of Eagle Ridge
 No.: 030445-WS
 le Year Ended: December 31, 2002
 [X] or Projected []

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

Schedule: B-6
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-2

| (1) Account No. and Name | (2) JAN 2002 | (3) FEB 2002 | (4) MAR 2002 | (5) APR 2002 | (6) MAY 2002 | (7) JUN 2002 | (8) JUL 2002 | (9) AUG 2002 | (10) SEP 2002 | (11) OCT 2002 | (12) NOV 2002 | (13) DEC 2002 | (14) Total Annual |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 701 Salaries & Wages - Employees | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 13,044 | \$ 156,527 |
| 703 Salaries & Wages - Officers, Etc. | | | | | | | | | | | | | - |
| 704 Employee Pensions & Benefits | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 3,265 | 39,181 |
| 710 Purch. Water for Sewer Sys. | 88 | 85 | 90 | 88 | 83 | 123 | 172 | 579 | 67 | 88 | 148 | 94 | 1,704 |
| 711 Sludge Removal Expense | 7,965 | 11,785 | 12,130 | 3,145 | 5,625 | 4,400 | 2,640 | 8,800 | - | 8,800 | 7,775 | 10,735 | 83,800 |
| 715 Purchased Power | 6,117 | 6,451 | 6,187 | 5,812 | 5,290 | 3,589 | 5,147 | 4,848 | 5,054 | 4,769 | 4,947 | 6,233 | 64,444 |
| 716 Fuel for Power Purchased | | | | | | | | | | | | | - |
| 718 Chemicals | 3,276 | 2,755 | 6,469 | 4,155 | 4,129 | 2,987 | 1,159 | 2,998 | 4,577 | 1,487 | - | 1,278 | 35,270 |
| 720 Materials & Supplies | 4,125 | 4,718 | 6,117 | 10,333 | 14,057 | 13,126 | 6,826 | 4,719 | 2,714 | 7,835 | 12,118 | 5,371 | 92,058 |
| 731 Contractual Services - Engr. | | | | | | | | | | | | | - |
| 732 Contractual Services - Acct. | | | | | | | | | | | | | - |
| 733 Contractual Services - Legal | | | | | | | | | | | | | - |
| 734 Contractual Services - Mgmt. Fees | | | | | | | | | | | | | - |
| 735 Contractual Service- Testing | | | | | | | | | | | | | - |
| 736 Contractual Services - Other | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 5,908 |
| 741 Rental of Building/Real Prop. | | | | | | | | | | | | | - |
| 742 Rental of Equipment | | | | | | | | | | | | | - |
| 750 Transportation Expenses | 251 | (18) | 1,006 | 560 | 163 | 444 | 424 | 2,473 | 732 | (323) | 623 | 6,195 | 12,529 |
| 756 Insurance - Vehicle | | | | | | | | | | | | | - |
| 757 Insurance - General Liability | | | | | | | | | | | | | - |
| 758 Insurance - Workman's Comp. | | | | | | | | | | | | | - |
| 759 Insurance - Other | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 979 | 11,749 |
| 760 Advertising Expense | | | | | | | | | | | | | - |
| 766 Reg. Comm. Exp. - Rate Case Amort. | | | | | | | | | | | | | - |
| 767 Reg. Comm. Exp. - Other | | | | | | | | | | | | | - |
| 770 Bad Debt Expense | - | 140 | 128 | - | - | 64 | 48 | (140) | 47 | - | 0 | 84 | 370 |
| 775 Miscellaneous Expenses | 1,685 | 1,806 | 1,826 | 2,015 | 1,618 | 1,799 | 2,004 | 1,802 | 2,182 | 2,038 | 1,902 | 2,811 | 23,488 |
| TOTAL | \$ 41,286 | \$ 45,502 | \$ 51,732 | \$ 43,888 | \$ 48,746 | \$ 44,313 | \$ 36,199 | \$ 43,860 | \$ 33,153 | \$ 42,474 | \$ 45,294 | \$ 50,581 | \$ 527,028 |

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

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

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) 5 Years Prior 12/31/97 | (3) Adjusted Current TY 12/31/02 | (6) \$ Difference | (7) % Difference | (8) Explanation |
|----------|---|-------------------------------------|---|-------------------------|------------------------|--------------------|
| 1 | 701 Salaries & Wages - Employees | | \$ 161,223 | \$ 161,223 | New % | |
| 2 | 703 Salaries & Wages - Officers, Etc. | | - | - | | |
| 3 | 704 Employee Pensions & Benefits | | 46,335 | 46,335 | New | |
| 4 | 710 Purchased Water for Sewer System | | 1,704 | 1,704 | New | |
| 5 | 711 Sludge Removal Expense | 23,845 | 83,800 | 59,955 | 251.44 | |
| 6 | 715 Purchased Power | 29,809 | 64,444 | 34,635 | 116.19 | |
| 7 | 716 Fuel for Power Purchased | | - | - | | |
| 8 | 718 Chemicals | 18,103 | 35,270 | 17,167 | 94.83 | |
| 9 | 720 Materials & Supplies | 34,066 | 92,058 | 57,992 | 170.23 | |
| 10 | 731 Contractual Services - Engr. | 19,206 | - | (19,206) | (100.00) | |
| 11 | 732 Contractual Services - Acct. | 25,588 | - | (25,588) | (100.00) | |
| 12 | 733 Contractual Services - Legal | 21,883 | - | (21,883) | (100.00) | |
| 13 | 734 Contractual Services - Mgmt. Fees | 80,000 | - | (80,000) | (100.00) | |
| 14 | 735 Contractual Services - Other | 58,994 | 5,908 | (53,086) | (89.99) | |
| 15 | 741 Rental of Building/Real Prop. | 1,000 | - | (1,000) | (100.00) | |
| 16 | 742 Rental of Equipment | | - | - | | |
| 17 | 750 Transportation Expenses | 1,250 | 12,529 | 11,279 | 902.36 | |
| 18 | 756 Insurance - Vehicle | | - | - | | |
| 19 | 757 Insurance - General Liability | 6,190 | - | (6,190) | see line 21 | |
| 20 | 758 Insurance - Workman's Comp. | | - | - | | |
| 21 | 759 Insurance - Other | | 16,082 | 16,082 | 259.81 | |
| 22 | 760 Advertising Expense | | - | - | | |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | | - | - | | |
| 24 | 767 Reg. Comm. Exp. - Other | | - | - | | |
| 25 | 770 Bad Debt Expense | | 370 | 370 | New | |
| 26 | 775 Miscellaneous Expenses | 35,953 | 23,488 | (12,465) | (34.67) | |
| 27 | TOTAL | \$ 355,887 | \$ 543,211 | \$ 187,324 | 52.64 % | |
| 28 | Total Customers (ERC's) | 943 | 2,080 | 1,137 | 120.52 % | |
| 29 | Consumer Price Index - U | 160.50 | 179.90 | 19 | 12.09 % | |
| 30 | Benchmark Index: Increase in Customer ERC's | | | 2.2052 | | |
| 31 | Increase in CPI | | | 1.1209 | | |
| 32 | | | | 2.4718 | | |
| 33 | | | | | | |

General Explanation:
 Current owners assumed operation in 1998 and have no knowledge of the basis of prior owner/developers operations and expenses. From a cursory review, it appears that all management & management services were contracted out by the prior owner. Those functions are now carried out by salaried personnel and through the parent management company. In addition, the system now serves Cross Creek in addition to Eagle Ridge, which virtually doubles the 1997 customer base. The increase in customers is reflected in increased power, chemical and materials cost. The percent increase in total O&M, from 1997 - 2002, is less than what would have been associated with increases in growth and CPI.

Contractual Services

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

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

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 | (5) Description of Work Performed |
|--------------------|-------------------|------------------------|---------------|--------------------------------------|
|--------------------|-------------------|------------------------|---------------|--------------------------------------|

1 Services provided by Water Service Corp. and allocated to Eagle Ridge (Page B-12).

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

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

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

| (1) | (2) | (3) | (4) | (5) | |
|----------|---|--------------------------------|------------------------|-----------------------------------|---|
| Line No. | Firm or Vendor Name | Counsel, Consultant or Witness | Hourly Rate Per Person | Total Estimate of Charges by Firm | Type of Service Rendered |
| 1 | Public Service Commission | | n/a | \$ 3,500 | Filing fee |
| 2 | Rose, Sundstrum, et al | Martin Friedman | \$ 225 | 21,375 | Legal fees |
| 3 | Rose, Sundstrum, et al | Valerie Lord | 225 | 21,375 | Legal fees |
| 4 | Rose, Sundstrum, et al | | n/a | 7,250 | Misc. copying, postage, etc. |
| 5 | Water Service Corp. | Steven Lubertozzi | 70 | 4,550 | Assist w/MFR, data requests, audit facilitation |
| 6 | Water Service Corp. | Kirsten Weeks | 31 | 2,945 | Assist w/MFR, data requests, audit facilitation |
| 7 | Water Service Corp. | Patrick Flynn | 58 | 3,754 | assist w/MFR, data requests |
| 8 | Water Service Corp. | Steven Dihel | 29 | 1,885 | Assist w/MFR, data requests, audit facilitation |
| 9 | Water Service Corp. | | n/a | 12,000 | Misc. printing, postage, notices, travel |
| 10 | Management & Regulatory Consultants, Inc. | Frank Seidman | | 25,000 | MFR preparation |
| 11 | | | | <u>\$ 103,634</u> | |

12 Estimate Through

- 13 PAA
- 14 Commission Hearing

- 15 Amortization Period 4 Years
- 16 Explanation if different from Section 367.0816, Florida

| 17 Amortization of Rate Case Expense: | (A) | (B) | (C) |
|--|--------------|-------------------|-------------------|
| 18 | Water | Wastewater | Total |
| 19 Prior unamortized rate case expense | | | |
| 20 Current rate case expense | - | 103,634 | 103,634 |
| 21 Total projected rate case expense | <u>\$ -</u> | <u>\$ 103,634</u> | <u>\$ 103,634</u> |
| 22 | <u>\$ -</u> | <u>\$ 25,909</u> | <u>\$ 25,909</u> |
| 23 Method of allocation between systems: | | | |
| 24 (Provide calculation) | | | |
| 25 Average customers, from Sch E-2 | - | - | - |
| 26 Percentage of average customers | <u>0.00%</u> | <u>100.00%</u> | <u>100.00%</u> |

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

Schedule: B-11
Page 1 of 1
Preparer: Seidman, F.

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

Line
No.

1 None

Allocation of Expenses

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: B-12
 Page 1 of 1
 Preparer: Seidman, F.

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. | Acct. No. | Description | (1) (2) (3) Allocation Percentages | | | (4) Description of Allocation Method | (5) (6) (7) Amounts Allocated | | | (8) (9) Eagle Ridge | |
|---|-----------|-------------------------|---------------------------------------|----------------|--------|---|----------------------------------|----------------|-------------|------------------------|----------|
| | | | Cypress Lakes | Other Co's/Sys | Total | | Eagle Ridge | Other Co's/Sys | Total | Water | Sewer |
| | | | | | | | | | | 0.00% | 100.00% |
| Water Service Corp. Allocated Expenses | | | | | | | | | | | |
| 1 | 601 | Salaries - Office | 1.1% | 98.9% | 100.0% | Cust. Equiv.* | \$20,151 | \$1,741,681 | \$1,761,832 | \$0 | \$20,151 |
| 2 | 63x | Outside Services | 1.2% | 98.8% | 100.0% | " " | 5,992 | 505,059 | 511,051 | 0 | 5,992 |
| 3 | 604 | Pensions & Benefits | 1.1% | 98.9% | 100.0% | " " | 3,644 | 327,795 | 331,439 | 0 | 3,644 |
| 4 | 659 | Insurance | 1.0% | 99.0% | 100.0% | " " | 11,749 | 1,156,149 | 1,167,898 | 0 | 11,749 |
| 5 | 675 | Office Supplies | 1.0% | 99.0% | 100.0% | " " | 952 | 98,897 | 99,849 | 0 | 952 |
| 6 | 675 | Office Utilities | 1.1% | 98.9% | 100.0% | " " | 449 | 41,781 | 42,230 | 0 | 449 |
| 7 | 675 | Office Maintenance | 1.1% | 98.9% | 100.0% | " " | 1,066 | 99,159 | 100,225 | 0 | 1,066 |
| 8 | 675 | Misc. | 1.4% | 98.6% | 100.0% | " " | 3,003 | 213,568 | 216,571 | 0 | 3,003 |
| 9 | | Subtotal O&M Expenses | | | | | \$47,006 | \$4,184,089 | \$4,231,095 | \$0 | \$47,006 |
| 10 | 403 | Depreciation | 1.1% | 98.9% | 100.0% | " " | 1,903 | 177,127 | 179,030 | 0 | 1,903 |
| 11 | 408 | Taxes | 1.1% | 98.9% | 100.0% | " " | 2,262 | 210,572 | 212,834 | 0 | 2,262 |
| 12 | 426 | Other Income | 1.1% | 98.9% | 100.0% | " " | (93) | (8,609) | (8,702) | 0 | (93) |
| 13 | 419,27 | Interest Expense | | | | " " | 3,819 | 375,461 | 379,280 | 0 | 3,819 |
| 14 | | Total Expenses | | | | | \$54,897 | \$4,938,640 | \$4,993,537 | \$0 | \$54,897 |
| Utilities Inc. of Florida Allocated Expenses | | | | | | | | | | | |
| 15 | 675 | Office Supplies | 4.4% | 95.6% | 100.0% | Cust. Equiv.* | \$2,874 | \$62,423 | \$65,297 | \$0 | \$2,874 |
| 16 | 675 | Office Utilities | 4.4% | 95.6% | 100.0% | " " | 515 | 11,177 | 11,692 | 0 | 515 |
| 17 | 675 | Misc. | 4.4% | 95.6% | 100.0% | " " | 1,830 | 39,760 | 41,590 | 0 | 1,830 |
| 18 | 650 | Transportation Expenses | 4.4% | 95.6% | 100.0% | " " | 4,823 | 104,781 | 109,604 | 0 | 4,823 |
| 19 | 620,675 | Operator Expenses | 4.4% | 95.6% | 100.0% | " " | 274 | 5,961 | 6,235 | 0 | 274 |
| 20 | | Subtotal O&M Expenses | | | | | \$10,316 | \$224,101 | \$234,417 | \$0 | \$10,316 |
| 21 | 408 | Taxes | 4.4% | 95.6% | 100.0% | " " | 375 | 8,158 | 8,533 | 0 | 375 |
| 22 | 403 | Depreciation | 4.4% | 95.6% | 100.0% | " " | 5,380 | 116,914 | 122,294 | 0 | 5,380 |
| 23 | | Total Expenses | | | | | \$16,071 | \$349,173 | \$365,244 | \$0 | \$16,071 |

* Allocations based predominantly on customer equivalents. See Water Service Corporation Distribution of Expenses - Year End 2002

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: B-14
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-2

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

| No. | (1) Line Account No. and Name | (2) Test Year 12/31/02 | (3) Adjustments | (4) Adjusted Balance | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|-----|--------------------------------------|------------------------------|--------------------|----------------------------|-------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | 8,564 | | 8,564 | | |
| 3 | 352.1 Franchises | | | | | |
| 4 | 389.1 Other Plant & Misc. Equipment | | | | | |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | | | | | |
| 7 | 354.2 Structures & Improvements | 1,943 | | 1,943 | | |
| 8 | 360.2 Collection Sewers - Force | 7,294 | | 7,294 | | |
| 9 | 361.2 Collection Sewers - Gravity | 31,055 | | 31,055 | | |
| 10 | 362.2 Special Collecting Structures | | | | | |
| 11 | 363.2 Services to Customers | 4,016 | | 4,016 | | |
| 12 | 364.2 Flow Measuring Devices | | | | | |
| 13 | 365.2 Flow Measuring Installations | | | | | |
| 14 | 389.2 Other Plant & Misc. Equipment | | | | | |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | | | | | |
| 17 | 354.3 Structures & Improvements | | | | | |
| 18 | 370.3 Receiving Wells | 1,597 | | 1,597 | | |
| 19 | 371.3 Pumping Equipment | | | | | |
| 20 | 389.3 Other Plant & Misc. Equipment | | | | | |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | | | | | |
| 23 | 354.4 Structures & Improvements | | | | | |
| 24 | 380.4 Treatment & Disposal Equipment | 96,196 | | 96,196 | 5.94% | 5,710 |
| 25 | 381.4 Plant Sewers | | | | | |
| 26 | 382.4 Outfall Sewer Lines | 874 | | 874 | | |
| 27 | 389.4 Other Plant & Misc. Equipment | | | | | |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.7 Land & Land Rights | | | | | |
| 30 | 354.7 Structures & Improvements | | | | | |
| 31 | 390.7 Office Furniture & Equipment | 65 | | 65 | | |
| 32 | 391.7 Transportation Equipment | 11,526 | | 11,526 | | |
| 33 | 392.7 Stores Equipment | | | | | |
| 34 | 393.7 Tools, Shop & Garage Equipment | 980 | | 980 | | |
| 35 | 394.7 Laboratory Equipment | 476 | | 476 | | |
| 36 | 395.7 Power Operated Equipment | 571 | | 571 | | |
| 37 | 396.7 Communication Equipment | | | | | |
| 38 | 397.7 Miscellaneous Equipment | 3,331 | | 3,331 | | |
| 39 | 398.7 Other Tangible Plant | 674 | - | 674 | | - |
| 40 | TOTAL | 169,162 | - | 169,162 | | 5,710 |
| 41 | LESS: AMORTIZATION OF CIAC | (101,425) | | (101,425) | | - |
| 42 | NET DEPRECIATION EXPENSE - SEWER | \$ 67,737 | \$ - | \$ 67,737 | | \$ 5,710 |

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1, B-2

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

| No. | (1) Line Description | (2) Regulatory Assessment Fees (RAFs) | (3) Payroll Taxes | (4) Real Estate & Personal Property | (5) Other | (6) Total |
|------------------------------------|--|--|-------------------------|--|--------------|--------------|
| WATER | | | | | | |
| 1 | Test Year Per Books | | | | | |
| Adjustments to Test Year (Explain) | | | | | | |
| 3 | Taxes re 3% adj. to salaries | | - | | | - |
| 4 | RAFs assoc. with annualized revenue | - | | | | - |
| 5 | Adj. Prop. Tax for proforma & non-used | | | #DIV/0! | | #DIV/0! |
| 6 | Total Test Year Adjustments | - | - | #DIV/0! | - | #DIV/0! |
| 7 | Adjusted Test Year | - | - | #DIV/0! | - | #DIV/0! |
| 8 | RAFs Assoc. with Revenue Increase | #DIV/0! | - | - | - | #DIV/0! |
| 9 | Total Balance | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! |
| SEWER | | | | | | |
| 10 | Test Year Per Books | \$ 30,155 | \$ 13,229 | \$ 4,176 | \$ 150 | \$ 47,710 |
| Adjustments to Test Year (Explain) | | | | | | |
| 11 | Taxes re 3% adj. to salaries | | 397 | | | 397 |
| 12 | RAFs assoc. with annualized revenue | 556 | | | | 556 |
| 14 | Adj. Prop. Tax for proforma & non-used | | - | 227 | - | 227 |
| 15 | Total Test Year Adjustments | 556 | 397 | 227 | - | 1,179 |
| 16 | Adjusted Test Year | 30,711 | 13,626 | 4,403 | 150 | 48,889 |
| 17 | RAFs Assoc. with Revenue Increase | 9,655 | - | - | - | 9,655 |
| 18 | Total Balance | \$ 40,366 | \$ 13,626 | \$ 4,403 | \$ 150 | \$ 58,545 |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

| Line No. | Description | Ref. | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer | Adjusted for Increase Water | Increase Sewer |
|----------|-----------------------------|------|-----------------|---------------------|------------------|-------|------------|-----------------------------|----------------|
| 1 | Current Tax Expense | C-2 | \$ (33,660) | \$ 26,403 | \$ (7,256) | | \$ (7,256) | \$ - | \$ 36,849 |
| 2 | Deferred Income Tax Expense | C-5 | 30,144 | | 30,144 | | | | |
| 3 | ITC Realized This Year | C-8 | | | | | | | |
| 4 | ITC Amortization | C-8 | | | | | | | |
| 5 | (3% ITC and IRC 46(f)(2)) | | | | | | | | |
| 6 | Parent Debt Adjustment | C-9 | - | - | - | - | - | - | - |
| 7 | Total Income Tax Expense | | \$ (3,516) | \$ 26,403 | \$ 22,888 | \$ - | \$ (7,256) | \$ - | \$ 36,849 |

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

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

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

| Line No. | | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer | Adjusted for Increase | |
|----------|---|-----------------|---------------------|------------------|-------|------------|-----------------------|------------|
| | | | | | | | Water | Sewer |
| 1 | Net Utility Operating Income (Sch. B-1 & B-2) | \$ 59,661 | \$ (10,950) | \$ 48,712 | \$ - | \$ 48,712 | \$ - | \$ 178,871 |
| 1a | Other Income | (2,048) | 2,048 | | | | | |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1) | (3,699) | 3,699 | - | - | - | - | - |
| 3 | Subtotal | 53,914 | (5,203) | 48,712 | - | 48,712 | - | 178,871 |
| 4 | Less: Interest Charges (Sch. C-3) | 65,054 | - | 65,054 | - | 65,054 | - | 80,463 |
| 5 | Taxable Income Per Books | (11,140) | (5,203) | (16,342) | - | (16,342) | - | 98,408 |
| | Schedule M Adjustments: | | | | | | | |
| 6 | Permanent Differences (From Sch. C-4) | (1,764) | 1,764 | - | - | - | - | - |
| 7 | Timing Differences (From Sch. C-5) | 89,623 | (89,623) | - | - | - | - | - |
| 8 | Total Schedule M Adjustments | 87,859 | (87,859) | - | - | - | - | - |
| 9 | Taxable Income Before State Taxes | (98,999) | 82,656 | (16,342) | - | (16,342) | - | 98,408 |
| 10 | Less: State Income Tax Exemption (\$5,000) | 5,000 | 5,000 | 5,000 | - | 5,000 | - | 5,000 |
| 11 | State Taxable Income | (103,999) | 77,656 | (21,342) | - | (21,342) | - | 93,408 |
| 12 | State Income Tax (5.5% of Line 11)* | - | - | - | - | - | - | 5,137 |
| 13 | Emergency Excise Tax | | | | | | | |
| 14 | Credits | | | | | | | |
| 15 | Current State Income Taxes | - | - | - | - | - | - | 5,137 |
| 16 | Federal Taxable Income (Line 9 - Line 15) | (98,999) | 77,656 | (21,342) | - | (21,342) | - | 93,271 |
| 17 | Federal Income Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| 18 | Federal Income Taxes (Line 16 x Line 17) | (33,660) | 26,403 | (7,256) | - | (7,256) | - | 31,712 |
| 19 | Less: Investment Tax Credit Realized This Year (Sch. C-8) | - | - | - | - | - | - | - |
| 20 | Current Federal Inc. Taxes (Line 18 - Line 19) | (33,660) | 26,403 | (7,256) | - | (7,256) | - | 31,712 |
| | Summary: | | | | | | | |
| 21 | Current State Income Taxes (Line 15) - | - | - | - | - | - | - | 5,137 |
| 22 | Current Federal Income Taxes (Line 20) | (33,660) | 26,403 | (7,256) | - | (7,256) | - | 31,712 |
| 23 | Total Current Income Tax Expense (To C-1) | \$ (33,660) | \$ 26,403 | \$ (7,256) | \$ - | \$ (7,256) | \$ - | \$ 36,849 |

24 Note (1): Adjustments zero out negative income tax and Schedule M adjustments so that tax calculated for rate purposes reflects stand alone obligation only.

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

Schedule: C-3

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

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 | Amortization of Debt Premium, Disc. and Expense Net | | | - | | |
| 3 | Interest on Short-Term Debt | 2,376 | | 2,376 | | 2,376 |
| 4 | Other Interest Expense - Intercompany | 65,054 | | 65,054 | | 65,054 |
| 5 | AFUDC | (1,764) | | (1,764) | - | (1,764) |
| 6 | ITC Interest Synchronization (IRC 46(f)(2) only - See below) | N/A | | - | - | - |
| 7 | Total Used For Tax Calculation | \$ 65,666 | \$ - | \$ 65,666 | \$ - | \$ 65,666 |

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

| | Amount | Ratio | Cost | Total Weighted Cost | Debt Only Weighted Cost |
|-----------------------------------|-----------------------------------|-------|------|---------------------------------|-------------------------|
| Balances From Schedule D-1 | | | | | |
| 8 | Long-Term Debt | | \$ - | This Schedule is not applicable | |
| 9 | Short-Term Debt | | - | | |
| 10 | Preferred Stock | | - | | --- |
| 11 | Common Equity | | - | | --- |
| 12 | Total | | \$ - | \$ - | \$ - |
| 13 | ITCs (from D-1, Line 7) | | | | |
| 14 | Weighted Debt Cost (From Line 12) | | - | | |
| 15 | Interest Adjustment (To Line 6) | | \$ - | | |

Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002
Historic or Projected

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

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

Line
No.

1 Interest during construction (IDC)

\$ 1,764

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

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

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 | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer |
|----------|--|-----------------|---------------------|------------------|-------|------------|
| 1 | Timing Differences: | | | | | |
| 2 | Tax Depreciation and Amortization | \$ 137,443 | | \$ 137,443 | \$ - | \$ 137,443 |
| 3 | Book Depreciation and Amortization | 60,454 | | 60,454 | - | 60,454 |
| 4 | Difference | 76,989 | - | 76,989 | - | 76,989 |
| 5 | Other Timing Differences (Itemize): | | | | | |
| 6 | AFUDC | 1,764 | | 1,764 | | 1,764 |
| 7 | Tap Fees | (1,384) | | (1,384) | - | (1,384) |
| 8 | Org. Exp. Amort. | 18,211 | | 18,211 | - | 18,211 |
| 9 | Def. R.C. Expense | 343 | | 343 | - | 343 |
| 10 | Def. Maint., C/Y Amort. | (6,300) | | (6,300) | - | (6,300) |
| | | - | - | - | - | - |
| 11 | Total Timing Differences (To C-2) | 89,623 | - | 89,623 | - | 89,623 |
| 12 | State Tax Rate | 0.055 | 0.055 | 0.055 | 0.055 | 0.055 |
| 13 | State Deferred Taxes (L. (9+10) x Line 12 | (328) | - | (328) | - | (328) |
| 14 | (Limited by NOL) | - | - | - | - | - |
| 15 | Timing Differences For Federal Taxes | | | | | |
| 16 | (Line 8 - Line 10) | 89,623 | - | 89,623 | - | 89,623 |
| 17 | Federal Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| 18 | Federal Deferred Taxes (Line 16 x Line 17) | 30,472 | - | 30,472 | - | 30,471 |
| 19 | Add: State Deferred Taxes (Line 13) | (328) | - | (328) | - | (328) |
| 20 | Total Deferred Tax Expense (To C-1) | \$ 30,144 | \$ - | \$ 30,144 | \$ - | \$ 30,143 |

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Seidman, F.

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

| Line No. | Year | Account No. 190.1012 | | | Account No. 190.1021 | | | Net Deferred Income Taxes | | |
|----------|------|----------------------|---------|--------|----------------------|---------|---------|---------------------------|----------|----------|
| | | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 2 | 1997 | | - | - | | - | - | | (512) | (512) |
| 3 | 1998 | | - | - | | - | - | | (3,135) | (3,135) |
| 4 | 1999 | | - | - | | (6,317) | (6,317) | (1,081) | (22,163) | (23,244) |
| 5 | 2000 | | - | - | | (6,519) | (6,519) | (1,116) | (34,709) | (35,825) |
| 6 | 2001 | | 14,305 | 14,305 | | (4,495) | (4,495) | 1,445 | (25,719) | (24,274) |
| | 2002 | | 14,466 | 14,466 | | (2,460) | (2,460) | 1,768 | (57,054) | (55,286) |

| Year | Account No. 190.1024 | | | Account No. 190.1021 | | | Account No. 190.1020 | | |
|------|----------------------|----------|----------|----------------------|----------|----------|----------------------|---------|-------|
| | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 1997 | | (512) | (512) | | - | - | | - | - |
| 1998 | | (1,024) | (1,024) | | (2,111) | (2,111) | | - | - |
| 1999 | | (5,371) | (5,371) | | (10,475) | (10,475) | | - | - |
| 2000 | | (11,090) | (11,090) | | (17,100) | (17,100) | | - | - |
| 2001 | | (17,794) | (17,794) | | (17,735) | (17,735) | | - | - |
| 2002 | | (23,986) | (23,986) | | (44,963) | (44,963) | | (111) | (111) |

| Year | Account No. 190.2012 | | | Account No. 190.2021 | | | Account No. 190.2020 | | |
|------|----------------------|---------|-------|----------------------|---------|---------|----------------------|---------|-------|
| | State | Federal | Total | State | Federal | Total | State | Federal | Total |
| 1997 | | - | - | | - | - | | - | - |
| 1998 | | - | - | | - | - | | - | - |
| 1999 | | - | - | | (1,081) | (1,081) | | - | - |
| 2000 | | - | - | | (1,116) | (1,116) | | - | - |
| 2001 | | 2,214 | 2,214 | | (769) | (769) | | - | - |
| 2002 | | 2,239 | 2,239 | | (454) | (454) | | (17) | (17) |

Supporting Schedules: C-7, Pg 2 & 3
 Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: Seidman, F.

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

| Line No. | Year | Account No. 190.2012 Def. Tax Dr - Tap Fee | | | | | Account No. 190.2021 Def. Tax Cr - Def. Maint. | | | | |
|--|-------------------|--|------------------------|------------------------|------------------------|----------------|--|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1 | 1997 | - | | | | - | | | | | |
| 2 | 1998 | - | | | | - | | | | | |
| 3 | 1999 | - | | | | - | | | | | |
| 4 | 2000 | - | | | | - | (1,409) | | 328 | (1,081) | |
| 5 | 2001 | - | 2,214 | | | - | (1,081) | (322) | 287 | (1,116) | |
| | 2002 | 2,214 | 69 | | (44) | 2,239 | (1,116) | (769) | 347 | (769) | |
| | | | | | | | (769) | | 315 | (454) | |
| Account No. 190.2020 Def. Tax Cr - Rate Case | | | | | | | | | | | |
| Year | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | | | | | | |
| 2002 | - | (17) | | | (17) | | | | | | |

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: Seidman, F.

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

| Line No. | Year | Account No. 190.1012 Def. Tax Dr - Tap Fee | | | | | Account No. 190.1021 Def. Tax Cr - Def. Maint. | | | | |
|----------|------|--|-----------------------|------------------------|------------------------|----------------|--|-----------------------|------------------------|------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1 | | | | | | | | | | | |
| 2 | 1997 | - | | | | | | | | - | |
| 3 | 1998 | - | | | | | | | | - | |
| 4 | 1999 | - | | | | | (8,234) | | 1,917 | (6,317) | |
| 5 | 2000 | - | | | | (6,317) | (1,880) | | 1,678 | (6,519) | |
| 6 | 2001 | - | 14,305 | | | 14,305 | (6,519) | | 2,024 | (4,495) | |
| | 2002 | 14,305 | 447 | | (286) | 14,466 | (4,495) | | 2,035 | (2,460) | |

| Year | Account No. 190.1024 Def. Tax Cr - Orgn. Exp. | | | | | Account No. 190.1031 Def. Tax Cr - Depr. | | | | |
|------|---|-----------------------|------------------------|------------------------|----------------|--|-----------------------|------------------------|------------------------|----------------|
| | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 1997 | | (512) | | | (512) | | | | | - |
| 1998 | (512) | (512) | | | (1,024) | | (2,111) | | | (2,111) |
| 1999 | (1,024) | (4,347) | | | (5,371) | (2,111) | (8,364) | | | (10,475) |
| 2000 | (5,371) | (5,719) | | | (11,090) | (10,475) | (6,625) | | | (17,100) |
| 2001 | (11,090) | (6,704) | | | (17,794) | (17,100) | (2,341) | | 1,706 | (17,735) |
| 2002 | (17,794) | (6,192) | | | (23,986) | (17,735) | (27,228) | | | (44,963) |

| Year | Account No. 190.1020 Def. Tax Cr - Rate Case | | | | |
|------|--|-----------------------|------------------------|------------------------|----------------|
| | Beginning Balance | Current Year Deferral | Flowback To Curr. Year | Adjust. Debit (Credit) | Ending Balance |
| 2002 | | (111) | | | (111) |

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: C-7
 Page 1 of 4
 Preparer: Seidman, F.

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

| Line No. | Year | 3% ITC | | | | | | 4% ITC | | | | | | |
|----------|------|-------------------|---|--------------------|--------------|--------------------|----------------|-------------------|--------------|--------------------|--------------|--------------------|----------------|---|
| | | Amount Realized | | | Amortization | | | Amount Realized | | | Amortization | | Ending Balance | |
| | | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | | |
| 1 | | - | The Utility has no investment tax credits; therefore, this schedule is not applicable | | | | | | - | | | | | |
| 2 | | - | | | | | - | - | | | | | | - |
| 3 | | - | | | | | - | - | | | | | | - |
| 4 | | - | | | | | - | - | | | | | | - |
| 5 | | - | | | | | - | - | | | | | | - |
| 6 | | | | | | | | | | | | | | |

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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

Schedule: C-7
 Page 2 of 4
 Preparer: Seidman, F.

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

| Line No. | Year | 8% ITC | | | | | | 10% ITC | | | | | |
|----------|------|-------------------|---|--------------------|--------------|--------------------|----------------|-------------------|--------------|--------------------|--------------|--------------------|----------------|
| | | Amount Realized | | | Amortization | | | Amount Realized | | | Amortization | | |
| | | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance | Beginning Balance | Current Year | Prior Year Adjust. | Current Year | Prior Year Adjust. | Ending Balance |
| 1 | | - | The Utility has no investment tax credits; therefore, this schedule is not applicable | | | | | | | | | | - |
| 2 | | - | | | | - | - | | | | | | - |
| 3 | | - | | | | - | - | | | | | | - |
| 4 | | - | | | | - | - | | | | | | - |
| 5 | | - | | | | - | - | | | | | | - |
| 6 | | | | | | | | | | | | | |

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

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule: C-7

Docket No.: 030445-WS

Page 3 of 4

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line
No.

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule: C-7

Docket No.: 030445-WS

Page 4 of 4

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

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

Line
No.

1 Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002

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

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

| Line No. | Description | Parent's Name: | | | |
|----------|---------------------------------|----------------|------------|-----------|---------------|
| | | Amount | % of Total | Cost Rate | Weighted Cost |
| 1 | Long-Term Debt | | % | % | % |
| 2 | Short-Term Debt | | | | |
| 3 | Preferred Stock | | | | |
| 4 | Common Equity - Common Stock | | | | |
| 5 | Retained Earnings - Parent Only | | | | |
| 6 | Deferred Income Tax | | | | |
| 7 | Other Paid in Capital | | | | - |
| 8 | Total | \$ - | - % | | - % |

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

Note: A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Cypress Lakes Utilities, Inc., based on the capital structure of the consolidated group. The intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002

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

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

Line
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

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

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

- | | |
|---|------|
| (1) What tax years are currently open with the Internal Revenue Service? | None |
| (2) 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 (Final Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

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

Subsidiary [] or Consolidated [X]

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. | | (1) Total Capital | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|----------|--|----------------------|----------------|------------------|----------------------|
| 1 | Long-Term Debt | 1,030,696 | 52.78 % | 7.58 % | 4.00 % |
| 2 | Short-Term Debt | 187 | 0.01 | 3.93 | 0.00 |
| 3 | Preferred Stock | | | | |
| 4 | Customer Deposits | 39,336 | 2.01 | 6.00 | 0.12 |
| 5 | Common Equity | 843,791 | 43.21 | 11.67 | 5.04 |
| 6 | Tax Credits - Zero Cost | | | | |
| 7 | Accumulated Deferred Income Tax | 38,728 | 1.98 | | |
| 8 | Other (Explain) | | | | |
| 9 | Total | <u>1,952,738</u> | <u>99.99 %</u> | | <u>9.16 %</u> |
| 10 | Note: Cost of Equity based on Order Nos. PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS. | | | | |

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected [] Parent [X]

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

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) Prior Year 12/31/01 | (3) Test Year 12/31/02 | (4) Average | (6) Reconciliation Adjustments | | (8) Reconciled To Requested Rate Base | |
|----------|----------------------------|-------------------------------|------------------------------|-----------------------|-----------------------------------|-----------------------|--|---------------------|
| | | | | | (5) Specific | (7) Prorata Amount | | |
| 1 | Long-Term Debt | 70,345,623 | 117,834,538 | 94,090,081 | | | 1,030,696 | |
| 2 | Short-Term Debt | 23,649 | - | 11,825 | | (93,059,385) | 187 | |
| 3 | Preferred Stock | | | | | (11,638) | | |
| 4 | Common Equity | 76,392,765 | 77,650,144 | 77,021,455 | | | 843,791 | |
| 5 | Customer Deposits | 37,596 | 41,076 | 39,336 | | (76,177,664) | 39,336 | |
| 6 | Tax Credits - Zero Cost | | | | | | | |
| 7 | Tax Credits - Wtd. Cost | | | | | | | |
| 8 | Accum. Deferred Income Tax | 24,274 | 53,182 | 38,728 | | | 38,728 | |
| 9 | Other (Explain) | | | | | | | |
| 10 | Total | \$ 146,823,907 | \$ 195,578,940 | \$ 171,201,423 | \$ - | 100.00 % | \$ (169,248,686) | \$ 1,952,739 |

11 * List corresponding adjustments to rate base below:

| Description | Amount |
|-------------|--------|
|-------------|--------|

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Docket No.: 030445-WS

Test Year Ended: December 31, 2002

Utility [] or Parent [X], Utilities, Inc.

Historic [X] or Projected []

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

Schedule: D-3

Page 1 of 1

Preparer: Seidman, F.

| (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) |

1 The Company has no preferred stock; therefore, this schedule is not applicable.

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Utility [] or Parent [X]
 Historic [X] or Projected []

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

Explanation: Provide the following information on a beginning and end of year 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) Simple Average Amt. Outstanding | (4) Effective Cost Rate |
|----------|------------------------------|-------------------------------|----------------------|--|----------------------------|
| 1 | American National (Bank One) | 334,394 | 6/24/03 | 6,324,500 | 3.65% |
| 2 | Bank of America | <u>321,519</u> | 7/31/03 | <u>5,500,000</u> | <u>4.27%</u> |
| 3 | Total | <u>655,913</u> | | <u>11,824,500</u> | <u>3.93%</u> |

Note: Short term loans paid off in July, 2002. Effective cost rate shown is based on 13 month average balance so as not to distort cost.

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Utility or Parent
Historic or Projected

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

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

| Line No. | (1) Description, Coupon Rate, Years of Life | (2) Issue Date-Maturity Date | (3) Principal Amount Sold (Face Value) | (4) B/E yr Avg Principal Amount Outstanding | (5) Amount Outstanding Within One Year | (6) Unamortized Discount (Premium) Associated With Col(4) | (7) Unamortized Issuing Expense Associated With Col(4) | (8) Annual Amortization of Discount (Premium) on Principal Outstanding | (9) Annual Amort. of Issuing Expense on Principal Outstanding | (10) Interest Cost (Coupon Rate) x Col (4) | (11) Total Interest Cost (8)+(9)+(10) | (12) Effective Cost Rate (11)/(4)-(6)-(7) |
|----------|---|---------------------------------|---|--|---|--|---|---|--|---|--|--|
| 1 | 5.41% Note due August 30, 2012 | | 50,000,000 | 25,000,000 | | | 1,291,961 | | 44,550 | 909,181 | 953,731 | 4.020 % |
| 2 | 9.16%, \$1,000,000 due in annual installments beginning April 30, 1996 | 5/15/91 - 4/30/06 | 10,000,000 | 4,307,692 | 1,000,000 | | 34,764 | | 10,284 | 396,933 | 407,217 | 9.530 % |
| 3 | 9.01%, \$1,500,000 due in annual installments beginning November 30, 1998 | 7/15/92 - 11/30/07 | 15,000,000 | 8,250,000 | 1,500,000 | | 111,661 | | 24,214 | 799,638 | 823,852 | 10.120 % |
| 4 | 8.421%, \$5,857,143 due in annual installments beginning 2009 | 6/15/00 - 6/30/15 | 41,000,000 | 41,000,000 | 0 | | 881,396 | | 70,700 | 3,452,000 | 3,522,700 | 8.780 % |
| 5 | 7.87%, due June 1, 2005 | 6/1/95 - 6/1/05 | 15,000,000 | 15,000,000 | 0 | | 42,516 | | 15,955 | 1,180,500 | 1,196,455 | 8.000 % |
| 6 | Mortgage Notes - | | | | | | | | | | | |
| 7 | OTHER Long Term Debt - | 9/1/97 - 2012-17 | 400,000 | 340,081 | 0 | | - | | 0 | 31,941 | 31,941 | 9.390 % |
| 8 | Total | | \$ 131,400,000 | \$ 93,897,773 | \$ 2,500,000 | - | 2,362,298 | - | \$ 165,703 | \$ 6,770,193 | \$ 6,935,896 | 7.577 % |

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

Cost of Variable Rate Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Utility [] or Parent [X]
Historic [X] or Projected []

Schedule: D-6
Page 1 of 1
Preparer: Seidman, F.
Rev. 1, 11/25/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------------|---|-------------------|------------------------------|----------------------|---|--|--|---|--|--|----------------------------------|-----------------------------------|
| Line No. | Description, Coupon Rate, Years of Life | Principal Amount | Principal Amount Outstanding | Amount | 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)/(8)-(7)) |
| | | Sold (Face Value) | | Outstanding One Year | | Associated With Col(4) | on Principal Outstanding | Expense on Principal Outstanding | | | | |
| 1 | | | | | | | | | | | | |
| NOT APPLICABLE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Supporting Schedules: None
Recap Schedules: A-19,D-2, D-5

Schedule of Customer Deposits

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Utility or Parent
Historic or Projected

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

Explanation: Provide a schedule of customer deposits as shown.

| Line No. | (1) For the Year Ended | (2) Beginning Balance | (3) Deposits Received | (4) Deposits Refunded | (5) Ending Balance (2+3-4) |
|----------|---------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|
| 1 | 12/31/02 | 37,596 | 11,360 | 7,880 | 41,076 |

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

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

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

| Line No | (1) Class/Meter Size | (2) Test Year Rates thru 8/31/02 | (3) Test Year Rates eff. 9/01/02 | (4) Interim Rates | (6) Proposed Rates |
|---------|--|--|--|----------------------|-----------------------|
| 1 | Residential | | | | |
| 2 | All meter sizes | 13.93 | 14.18 | 17.02 | 17.86 |
| 3 | Gallorage Charge (per 1000 gallons) | | | | |
| 4 | 10,000 gallons maximum | 3.43 | 3.49 | 4.19 | 4.40 |
| | Cross Creek Flat Rate, per mo per unit | 13.45 | 13.69 | 16.43 | 17.24 |
| 5 | General Service | | | | |
| 6 | 5/8" x 3/4" | 13.93 | 14.18 | 17.02 | 17.86 |
| | 3/4" | 20.90 | 21.27 | 25.53 | 26.79 |
| 7 | 1" | 34.82 | 35.44 | 42.53 | 44.63 |
| 8 | 1 1/2" | 69.62 | 70.87 | 85.06 | 89.25 |
| 9 | 2" | 111.40 | 113.39 | 136.09 | 142.80 |
| 10 | 3" | 222.81 | 226.80 | 272.20 | 285.63 |
| 11 | 4" | 348.16 | 354.39 | 425.33 | 446.31 |
| 12 | 6" | 696.34 | 708.80 | 850.68 | 892.65 |
| 15 | Gallorage Charge (per 1000 gallons) | 3.43 | 3.49 | 4.19 | 4.40 |
| 16 | | | | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

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

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.

| Line No. | (1) Class/Meter Size | (2) Test Year Bills thru 8/31/02 | (3) Test Year Gallons thru 8/31/02 | (4) Test Year Rates thru 8/31/02 | (5) Test Year Revenue thru 8/31/02 | (6) Test Year Bills eff. 9/01/02 | (7) Test Year Gallons eff. 9/01/02 | (8) Test Year Rates eff. 9/01/02 | (9) Test Year Revenue eff. 9/01/02 | (10) Total Test Year Revenue | (11) Annualized Test Year Revenue | (12) Proposed Rates | (13) Revenue at Proposed Rates |
|----------|----------------------------------|--|--|--|--|--|--|--|--|---------------------------------|--------------------------------------|------------------------|-----------------------------------|
| 1 | Residential | | | | | | | | | | | | |
| 2 | All meter sizes | 6,049 | | \$ 13.93 | \$ 84,263 | 3,047 | | \$ 14.18 | \$ 43,206 | \$ 127,469 | \$ 128,981 | \$ 17.86 | \$ 162,455 |
| 3 | M Gallons (thru- 10 MG) | | 36,546 | 3.43 | 125,353 | | 15,543 | 3.49 | 54,245 | 179,598 | 181,791 | 4.40 | 229,192 |
| 3a | Cross Creek (Flat Rate) | 7,240 | | 13.45 | 97,378 | 3,620 | | 13.69 | 49,558 | 146,936 | 148,673 | \$ 17.24 | 187,226 |
| 4 | Total Residential | 13,289 | 36,546 | | \$ 306,994 | 6,667 | 15,543 | | \$ 147,009 | \$ 454,003 | \$ 459,445 | | \$ 578,873 |
| 5 | Average Bill | | | | \$ 23.10 | | | | \$ 22.05 | \$ 22.75 | \$ 23.02 | | \$ 29.01 |
| 6 | General Service | | | | | | | | | | | | |
| 7 | 5/8" X 3/4" | 80 | | 13.93 | \$ 1,114 | 40 | | 14.18 | \$ 567 | \$ 1,681 | 1,702 | 17.86 | \$ 2,143 |
| 8 | M Gallons | | 1,193 | 3.43 | 4,092 | | 431 | 3.49 | 1,504 | 5,596 | 5,668 | 4.40 | 7,146 |
| 9 | 1" | 128 | | 34.82 | 4,457 | 64 | | 35.44 | 2,268 | 6,725 | 6,804 | 44.63 | \$ 8,569 |
| 10 | M Gallons | | 3,014 | 3.43 | 10,338 | | 921 | 3.49 | 3,214 | 13,552 | 13,733 | 4.40 | 17,314 |
| 11 | 1 1/2" | 266 | | 69.62 | 18,519 | 136 | | 70.87 | 9,638 | 28,157 | 28,490 | 89.25 | \$ 35,879 |
| 12 | M Gallons | | 20,136 | 3.43 | 69,066 | | 11,014 | 3.49 | 38,439 | 107,505 | 108,714 | 4.40 | 137,060 |
| 13 | 2" | 181 | | 111.40 | 20,163 | 95 | | 113.39 | 10,772 | 30,935 | 31,296 | 142.80 | \$ 39,413 |
| 14 | M Gallons | | 5,405 | 3.43 | 18,539 | | 1,942 | 3.49 | 6,778 | 25,317 | 25,641 | 4.40 | 32,327 |
| 15 | 3" | 8 | | 222.81 | 1,782 | 4 | | 226.80 | 907 | 2,689 | 2,722 | 285.63 | \$ 3,428 |
| 16 | M Gallons | | 4,813 | 3.43 | 16,509 | | 2,802 | 3.49 | 9,779 | 26,288 | 26,576 | 4.40 | 33,506 |
| 17 | 4" | - | | 348.16 | - | - | | 354.39 | - | - | - | 446.31 | \$ - |
| 18 | M Gallons | | - | 3.43 | - | - | | 3.49 | - | - | - | 4.40 | \$ - |
| 19 | 6" | - | | 696.34 | - | - | | 708.80 | - | - | - | 892.65 | \$ - |
| 20 | M Gallons | | - | 3.43 | - | - | | 3.49 | - | - | - | 4.40 | \$ - |
| 23 | Total Gen. Serv. | 663 | 34,561 | | \$ 164,579 | 339 | 17,110 | | \$ 83,866 | \$ 248,445 | \$ 251,346 | | \$ 316,785 |
| 24 | Average Bill | | | | \$ 248.23 | | | | \$ 247.39 | \$ 247.95 | \$ 250.84 | | \$ 316.15 |
| 25 | Miscellaneous service revenues | | | | 1,160 | | | | 385 | 1,545 | | | 1,545 |
| 26 | Total Annualized Revenue | | | | \$ 472,733 | | | | \$ 231,260 | \$ 703,993 | \$ 710,791 | | \$ 897,203 |
| 27 | Total revenue per books/required | | | | \$ 467,393 | | | | \$ 234,144 | \$ 698,437 | | | \$ 897,203 |
| 28 | Immaterial difference | | | | \$ 5,340 | | | | \$ (2,884) | \$ 5,556 | | | \$ 5,556 |
| | | | | | | | | | Pct. Difference | | 0.80% | | |

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water or Sewer

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

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

WATER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Gen. Service Irrigation | (5) Private Fire Protection | (6) Other | (7) Total |
|----------|-----------------------|--------------------|---------------------------|-----------------------------------|-----------------------------------|--------------|--------------|
| 1 | January, 2002 | | | | | | |
| 2 | February, 2002 | | | | | | |
| 3 | March, 2002 | | | | | | |
| 4 | April, 2002 | | | | | | |
| 5 | May, 2002 | | | | | | |
| 6 | June, 2002 | | | | | | |
| 7 | July, 2002 | | | | | | |
| 8 | August, 2002 | | | | | | |
| 9 | September, 2002 | | | | | | |
| 10 | October, 2002 | | | | | | |
| 11 | November, 2002 | | | | | | |
| 12 | December, 2002 | | | | | | |
| 13 | Total | | | | | | |

WASTEWATER

| Line No. | (1) Month/ Year | (2) Residential | (3) General Service | (4) Multi-Family Dwelling | (5) Other | (6) Total |
|----------|-----------------------|--------------------|---------------------------|---------------------------------|--------------|--------------|
| 1 | January, 2002 | 1,665 | 85 | | | 1,750 |
| 2 | February, 2002 | 1,666 | 81 | | | 1,747 |
| 3 | March, 2002 | 1,662 | 82 | | | 1,744 |
| 4 | April, 2002 | 1,650 | 84 | | | 1,734 |
| 5 | May, 2002 | 1,666 | 84 | | | 1,750 |
| 6 | June, 2002 | 1,665 | 84 | | | 1,749 |
| 7 | July, 2002 | 1,658 | 84 | | | 1,742 |
| 8 | August, 2002 | 1,657 | 84 | | | 1,741 |
| 9 | September, 2002 | 1,672 | 84 | | | 1,756 |
| 10 | October, 2002 | 1,662 | 85 | | | 1,747 |
| 11 | November, 2002 | 1,666 | 85 | | | 1,751 |
| 12 | December, 2002 | 1,666 | 85 | - | - | 1,751 |
| 13 | Total | 19,955 | 1,007 | - | - | 20,962 |

The above represents the accounts billed each month, and therefore fluctuates. The residential count includes 905 units at Cross Creek that are billed as one account at a flat rate.

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [X] or Sewer []

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

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

| Line No | (1) Type Charge | (2) Present | | (3) Proposed | |
|-------------------|------------------------|----------------|-------------|-----------------|-------------|
| | | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| Water | | | | | |
| 1 | Initial Connection | \$ - | \$ - | \$ - | \$ - |
| 2 | Normal Reconnection | - | - | - | - |
| 3 | Violation Reconnection | - | - | - | - |
| 4 | Premises Visit | - | - | - | - |
| Wastewater | | | | | |
| Line No | Type Charge | Present | | Proposed | |
| | | Bus. Hrs. | After Hrs. | Bus. Hrs. | After Hrs. |
| 1 | Initial Connection | \$ 15 | \$ 15 | \$ 15 | \$ 15 |
| 2 | Normal Reconnection | 15 | 15 | 15 | 15 |
| 3 | Violation Reconnection | Actual cost | Actual cost | Actual cost | Actual cost |
| 4 | Premises Visit | 10 | 10 | 10 | 10 |

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No Page 1 of 2
 Test Year Ended: December 31, 2002
 Water [X] or Sewer [X]

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

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

| Line No. | (1) Initial Connection | (2) Normal Reconnect | (3) Violation Reconnect | (4) Premises Visit | (5) Other Charges (1) | (6) Total |
|----------|--|-------------------------|----------------------------|-----------------------|--------------------------|--------------|
| 1 | \$ 1,500 | \$ (15) | \$ - | \$ - | \$ 60 | \$ 1,545 |
| 2 | Other charges as follows: | | | | | |
| 3 | Miscellaneous (adjusted - see Schedule B -3) | | | | 10 | |
| 4 | Return check charges | | | | 50 | |
| 5 | Total other charges | | | | \$ 60 | |

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule: E-6

Docket No.: 030445-WS

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

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

| (1) Line No. | (2) Size | (3) Type | (4) Quantity |
|-----------------|-------------|----------------|-----------------|
| 1 | | | |
| 2 | | Not Applicable | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| | | Total | 0 |

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS Page 1 of 2
Test Year Ended: December 31, 2002

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

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

| (1) Line No. | (2) Size | (3) Type | (4) Quantity |
|-----------------------|-------------|-------------|-----------------|
| NONE - Not Applicable | | | |
| Total | | | |

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445- Page 1 of 2
Schedule Year Ended: December 31, 2002

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

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) Line No. | (2) Type | (3) Description |
|-----------------|-------------|---|
| 1 | | The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable. |

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Schedule Year Ended: December 31, 2002

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

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

| Line No. | (1) Type Tax or Fee | (2) To Whom Paid | (3) Amount | (4) How Collected From Customers | (5) Type Agreement |
|-----------------|------------------------------------|---------------------------------|-----------------------|---|-----------------------------------|
|-----------------|------------------------------------|---------------------------------|-----------------------|---|-----------------------------------|

1 The Utility does not collect or pay any tax or franchise fees; therefore, this schedule is not applicable.

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

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

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) Type Charge | (2) Present Charges | (3) Proposed Charges |
|--|---------------------------|----------------------------|
| System Capacity Charge | | |
| Residential-per ERC (___ GPD) | | |
| All others-per Gallon/Day | | |
| Plant Capacity Charge | | |
| Residential-per ERC (___ GPD) | | |
| or per Lot | | |
| All others-per Gallon/Day | | |
| or per ERC (___ GPD) | | |
| Main Extension Charge | | |
| Residential-per ERC (<u>250</u> GPD) | | |
| or-per Lot | | |
| Multifamily-per ERC (___ GPD) | | |
| or-per Unit | | |
| All others-per Gallon/Day | | |
| or-per Front Foot | | |
| Plan Review Charge | | Actual cost |
| Inspection Charge | | Actual cost |
| Guaranteed Revenue Charge (Monthly) | | |
| With prepayment of Serv. Avail. Charges | | |
| Residential-per ERC (<u>250</u> GPD)/Month | | |
| All others-per Gallon/Month | | |
| Without prepayment of Serv. Avail. Charges | | |
| Residential-per ERC (_____ GPD)/Month | | |
| All others-per Gallon/Month | | |
| Allowance for Funds Prudently Invested (AFPI) | | |
| Provide a table of payments by month and years. | | |

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Water or Sewer
Historic or Projected

Schedule: E-11
Page 1 of 1
Preparer: Seidman, F.

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

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

1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge

Schedule: E-12

Docket No.: 030445-WS

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [X] or Sewer [X]

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

Line
No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Seidman, F.

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. 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) | (9) | (10) | (11) |
|----------|------------------|-----------------------|--------------|-----------------------|-----------------------------|--------------|------------------------------|---------------|----------------------|----------------|------------------------|
| Line No. | Class/Meter Size | Historical Year Bills | Proj. Factor | Proj. Test Year Bills | Test Year Consumption (000) | Proj. Factor | Project TY Consumption (000) | Present Rates | Projected TY Revenue | Proposed Rates | Proj. Rev. Requirement |

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Water [x] or Sewer [x]

Schedule: E-14
Page 1 of 1
Preparer: Seidman, F.

Customer Class:

Meter Size: all

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |

The billing analysis is contained in Volume II, a copy of which follows.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

Schedule F-2
Page 1 of 1

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 DER.

| Month/ Year | (1) | (2) | (3) | (4) | (5) | (6) |
|----------------|-------------------|-------------------|----------|----------|----------------------|-------------------------------------|
| | Eagle Ridge | Cross Creek | N/A | N/A | Total Plant Flows | Total Purch. Sewage Treatment |
| 1/2002 | 6,386,000 | 4,185,000 | | | 10,571,000 | none |
| 2/2002 | 6,776,000 | 3,360,000 | | | 10,136,000 | |
| 3/2002 | 7,347,000 | 3,472,000 | | | 10,819,000 | |
| 4/2002 | 7,290,000 | 2,490,000 | | | 9,780,000 | |
| 5/2002 | 7,409,000 | 1,519,000 | | | 8,928,000 | |
| 6/2002 | 6,870,000 | 1,440,000 | | | 8,310,000 | |
| 7/2002 | 7,936,000 | 1,798,000 | | | 9,734,000 | |
| 8/2002 | 8,153,000 | 1,488,000 | | | 9,641,000 | |
| 9/2002 | 7,770,000 | 1,800,000 | | | 9,570,000 | |
| 10/2002 | 7,533,000 | 1,798,000 | | | 9,331,000 | |
| 11/2002 | 7,830,000 | 2,400,000 | | | 10,230,000 | |
| 12/2002 | 7,533,000 | 2,356,000 | | | 9,889,000 | |
| Total | 88,833,000 | 28,106,000 | - | - | 116,939,000 | - |

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002

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 Regulation.

| EAGLE RIDGE PLANT | | MONTH | GPD |
|---|--|---------|---------|
| 1. Plant Capacity (TMADF) or | | | 443,000 |
| 1a. Plant Capacity (Weekly ADF) | | | 318,000 |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. | | | |
| 2. Average Daily Flow Max Month | | 8/2002 | 263,000 |
| 3. Average Annual Daily Flow | | | 243,378 |
| 4. Maximum Three Month Average Daily Flow | | 11/2002 | 260,000 |
| 3. Maximum Weekly Average Daily Flow | | 9/2002 | 287,000 |

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.

(There is no record that this peak month was influenced by any abnormal infiltration)

| CROSS CREEK PLANT | | MONTH | GPD |
|---|--|--------|---------|
| 1. Plant Capacity (MMADF) | | | 249,000 |
| The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation. | | | |
| 2. Average Daily Flow Max Month | | 1/2002 | 135,000 |
| 3. Average Annual Daily Flow | | | 77,003 |

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.

(There is no record that this peak month was influenced by any abnormal infiltration)

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002

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).

| Line No. | | |
|----------|--|----------------|
| | There are two plants in the Eagle Ridge system - Eagle Ridge and Cross Creek. They are not interconnected and must be evaluated separately | |
| | EAGLE RIDGE | |
| | The Eagle Ridge plant is permitted under two flow conditions, with two permitted capacities: It is permitted at 443,000 gpd at Three months ADF (TMADF) and 318,000 gpd at Weekly ADF (WADF). | |
| | <u>Condition 1 - TMADF</u> | |
| 1 | (A) Used and useful flow | |
| 2 | Maximum TMADF - year 2002 | <u>260,000</u> |
| 3 | (B) Property needed for post test year period (see F-8) | - |
| 4 | (C) Permitted capacity | <u>443,000</u> |
| 5 | (D) Used and useful percentage | <u>58.69%</u> |
| 6 | (E) Non-used and useful percentage | <u>41.31%</u> |
| | <u>Condition 2 - WADF</u> | |
| 7 | (A) Used and useful flow | |
| 8 | Maximum WADF - year 2002 | <u>287,000</u> |
| 9 | (B) Property needed for post test year period (see F-8) | - |
| 10 | (C) Permitted capacity | <u>318,000</u> |
| 11 | (D) Used and useful percentage | <u>90.25%</u> |
| 12 | (E) Non-used and useful percentage | <u>9.75%</u> |
| | The flows are more sensitive to the weekly condition; U&U is therefore based on WADF | |
| | CROSS CREEK | |
| 13 | (A) Used and useful flow | |
| 14 | MMADF - year 2001 (see note) | <u>151,000</u> |
| 15 | (B) Property needed for post test year period (see F-8) | - |
| 16 | (C) Permitted capacity | <u>249,000</u> |
| 17 | (D) Used and useful percentage | <u>60.64%</u> |
| 18 | (E) Non-used and useful percentage | <u>39.36%</u> |

Note: demand at cross creek is extremely seasonal. Although the seasonal demand in 2002 was 135,000 gpd MMADF, it reached 151,000 gpd MMADF in Feb., 2001. Capacity was required to meet that demand, even though demand dropped during the test year. This system is built out. Even though demand may fluctuate from year to year, there will never be growth to justify adding capacity. Existing capacity must be sufficient to meet fluctuating demand. On that basis alone, the utility should be able to recoup investment sufficient to at least meet expressed demand, even though it did not occur in the test year. In addition, the situation at Cross Creek is unique. The Cross Creek system was sold to Utilities, Inc. of Eagle Ridge by the the Cross Creek of Fort Myers Community Association, Inc., (Association) which, on behalf of its 905 condominium units, is the sole user of the Cross Creek system. The utility did not add capacity. It accepted the capacity of the system provided to it by the Association, which is the only beneficiary of it. And as pointed out by the Commission in transfer Order No. PSC-01-1792-FAA-SU, the customers benefit directly from the sale. Since the utility acquired the capacity from the Association which is the sole beneficiary of the capacity, and since the community was already built out when the utility was acquired, the Cross Creek treatment facilities should be considered 100% used & useful.

The above used & useful factors are applicable to Account 380. The plant in service balance applicable to the two systems is as follows:

| | Pct. | Plant in Service, Y/E 2002 | Weighted U&U | Weighted Non U&U |
|-----------------|---------|----------------------------|--------------|------------------|
| Eagle Ridge | 60.89% | 1,909,246 | 54.95% | 5.94% |
| Cross Creek | 39.11% | <u>1,226,469</u> | 39.11% | 0.00% |
| Total Acct. 380 | 100.00% | 3,135,715 | 94.06% | 5.94% |

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

**Used and Useful Calculations
Water Distribution and Wastewater Collection Systems**

Florida Public Service Commission

**Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002**

**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

Collection Systems

The Eagle Ridge and Cross Creek serve area are separate and not interconnected.

Eagle Ridge is a golf and tennis club community.

The service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units and 204 town house units. In addition there is a clubhouse and two nursing homes with approximately 114 and 60 beds, respectively. There are only 4 empty residential parcels and a commercial parcel. The community is virtually built out and the collection system is 100% used & useful.

Cross Creek is also a golf and tennis club community. It is built out with 905 condominium units. The collection system is 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

**Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002**

**Schedule F-8
Page 1 of 2
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

None - The system is virtually built out and growth is inconsequential.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 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 Teated | Total ERCs (7)/(6) | Annual % Incr. in ERCs |
| | | Beginning | Ending | | | | | | | |
| 1 | 1998 | N/A | N/A | | N/A | N/A | #DIV/0! | 77,518,000 | #DIV/0! | |
| 2 | 1999 | N/A | N/A | | N/A | N/A | #DIV/0! | 79,621,000 | #DIV/0! | #DIV/0! |
| 3 | 2000 | N/A | N/A | | N/A | N/A | #DIV/0! | 83,581,000 | #DIV/0! | #DIV/0! |
| 4 | 2001 | N/A | N/A | | N/A | N/A | #DIV/0! | 116,795,000 | * | #DIV/0! |
| 5 | 2002 | N/A | N/A | | 2,080 | N/A | 0 | 116,939,000 | #DIV/0! | #DIV/0! |
| Average Growth Through 5-Year Period (Col. 8) | | | | | | | | | | #DIV/0! |

* Cross Creek added to service area.

Eagle Ridge and Cross Creek are separately served golf and tennis club communities.
 The Eagle Ridge service area consists of 815 single family detached residences, 538 apartment units, 178 condominium units, 204 town house units and a few commercial customers.
 The Cross Creek service area consists of 905 condominium units, some of which are single family and and some of which are multi-unit buildings. Cross Creek is billed at a flat rate for 905 units.
 In Eagle Ridge, units in some multi-unit buildings are individually metered and some are master metered. Therefore a customer count and a unit count will not be the same. The number of units shown above for the test year are meter equivalents for all customers.

The unit count for the above period should vary very little from year to year, although annual flows may fluctuate with occupancy. Estimates of units in previous years could be made; regardless, these are virtually no growth systems, no growth factor is being requested and therefore the information is not required and serves no purpose.

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

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

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

| Line No. | (1) Description | (2) Balance Per Books | (3) A-3 Utility Adjustments | (4) Adjusted Utility Balance | (5) Supporting Schedule(s) |
|----------|-----------------------------------|--------------------------------|--------------------------------------|---------------------------------------|----------------------------------|
| 1 | Utility Plant in Service | \$ 5,501,502 | | \$ 5,501,502 | A-6 |
| 2 | Utility Land & Land Rights | 38,245 | | 38,245 | A-6 |
| 3 | Less: Non-Used & Useful Plant | - | (96,476) A | (96,476) | A-7, A-3 |
| 4 | Construction Work in Progress | 5,194 | (5,194) B | - | A-18, A-3 |
| 5 | Less: Accumulated Depreciation | (2,138,558) | | (2,138,558) | A-10 |
| 6 | Less: CIAC | (3,542,656) | | (3,542,656) | A-12 |
| 7 | Accumulated Amortization of CIAC | 1,924,053 | | 1,768,575 | A-14 |
| 8 | Acquisition Adjustments, Net | 155,479 | (155,479) C | 177,575 | A-18, A-3 |
| 9 | Accum. Amort. of Acq. Adjustments | (22,096) | 22,096 C | (22,096) | A-18, A-3 |
| 10 | Advances For Construction | | | | A-16 |
| 11 | Working Capital Allowance | - | 67,901 D | 67,901 | A-17, A-3 |
| 12 | Total Rate Base | \$ 1,921,163 | \$ (167,152) | \$ 1,754,011 | |

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

Schedule: A-3 Interim
 Page 1 of 1
 Docket No.: 030445-WS
 Preparer: Seidman, F.

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

| Line No. | Description | Water | Wastewater |
|----------|--|-------|------------------|
| 1 | <u>(B) Non Used & Useful Plant in Service (Page A-7)</u> | | (96,476) |
| 2 | <u>(C) CWIP</u> | | |
| 3 | CWIP not included in rate base | | (5,194) |
| 4 | <u>(D) Acquisition Adjustment</u> | | |
| 5 | Acquisition Adjustment not included in rate base | | (155,479) |
| 6 | Amort. of Acquisition Adjustment not included in rate base | | 22,096 |
| 7 | <u>(E) Working Capital</u> | | |
| 8 | Adjusted O&M (Page A-17), divided by 8 | \$ | 67,901 |
| 10 | Total | \$ | <u>(167,152)</u> |

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

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

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

| Line No. | (1) Description | (2) Balance Per Books | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | (7) Supporting Schedule(s) |
|----------|----------------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------|
| 1 | OPERATING REVENUES | \$ 698,437 | \$ 15,454 | A \$ 713,891 | \$ 140,781 | F \$ 854,672 | B-4, E-13 |
| 2 | Operation & Maintenance | 527,028 | 16,183 | B 543,211 | | 543,211 | B-5, B-3(a) |
| 3 | Depreciation, net of CIAC Amort. | 67,737 | (5,710) | C 62,027 | | 62,027 | B-13, B-3(a) |
| 4 | Amortization | | | | | | B-3(a) |
| 5 | Taxes Other Than Income | 47,710 | 352 | D 48,062 | 8,305 | G 56,367 | B-15, B-3(a) |
| 6 | Provision for Income Taxes | (3,699) | 3,699 | E - | 32,919 | H 32,919 | C-1, B-3(a) |
| 7 | OPERATING EXPENSES | 638,776 | 14,524 | 653,300 | 41,224 | 694,524 | |
| 8 | NET OPERATING INCOME | \$ 59,661 | \$ 930 | \$ 60,591 | \$ 99,557 | \$ 160,148 | |
| 9 | RATE BASE | \$ 1,921,163 | | \$ 1,754,011 | | \$ 1,754,011 | |
| 10 | RATE OF RETURN | 3.11 % | | 3.45 % | | 9.13 % | |

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Schedule Year Ended: December 31, 2002
 Interim [X] Final []
 Historic [X] or Projected []

Schedule: B-3 Interim
 Page 1 of 1
 Docket No.: 030445-WS
 Preparer: Seidman, F.

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

| Line No. | Description | Water | Wastewater |
|----------|--|-------|------------|
| 1 (A) | <u>Operating Revenues</u> | | |
| | Adjust for annualized revenues at current rates | | 12,354 |
| | Remove nonrecurring debit to Misc. Service Charges | | 3,100 |
| 2 | | \$ - | \$ 15,454 |
| 3 (B) | <u>Operations & Maintenance (O&M) Expenses</u> | | |
| 4 | (1) Adjust salaries for 3% increase over TY expenses | - | 4,696 |
| 5 | (2) Adjust health cost expense - 25.86% over TY expenses | - | 7,154 |
| 6 | | | |
| 7 | (3) Adjust insurances expenses - 36.88% over TY expenses | - | 4,333 |
| 10 | Total O&M adjustments. | \$ - | \$ 16,183 |
| 11 (C) | <u>Non-used and useful depreciation</u> | | |
| 12 | Non-used and useful depreciation (Page B-14) | - | (5,710) |
| 13 (D) | <u>Taxes Other Than Income</u> | | |
| 14 | (1) Payroll taxes | | |
| 15 | Adjust for salary changes per Adjustment (B) above | | 397 |
| 16 | (Page B-15) | | - |
| 17 | (2) Property Taxes | | |
| 18 | Adjust for non-used & useful plant (Page B-15) | | (601) |
| 20 | (3) Regulatory Assessment fees | | |
| 21 | Adjust for annualized revenues per Adjust. (A) above | | 556 |
| | | | 352 |
| 22 (E) | <u>Provision for Income Taxes</u> | | |
| 23 | Remove negative income tax expense | - | 3,699 |
| 24 (F) | <u>Revenue Increase</u> | | |
| 25 | Increase in revenue required by the Utility to realize a | | |
| 26 | 9.16 % rate of return | \$ - | \$ 140,781 |
| 29 (G) | <u>Taxes Other Than Income</u> | | |
| 30 | Regulatory Assessment Fees (RAFs) | | |
| 27 | Adjust for requested revenue increase (Page B-15) | \$ - | \$ 8,305 |
| 28 (H) | <u>Provision for Income Taxes</u> | | |
| 29 | Income Taxes (Page C-1) | \$ - | \$ 32,919 |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

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

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

| Line No. | Description | Ref. | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer | Adjusted for Increase Water | Increase Sewer |
|----------|-----------------------------|--------|-----------------|---------------------|------------------|-------|------------|-----------------------------|----------------|
| 1 | Current Tax Expense | C-2(a) | \$ (33,660) | \$ 32,142 | \$ (1,517) | \$ - | \$ (1,517) | | \$ 32,919 |
| 2 | Deferred Income Tax Expense | C-5(a) | 30,144 | | 30,144 | | 30,144 | | |
| 3 | ITC Realized This Year | C-8 | | | | | | | |
| 4 | ITC Amortization | C-8 | | | | | | | |
| 5 | (3% ITC and IRC 46(f)(2)) | | | | | | | | |
| 6 | Parent Debt Adjustment | C-9 | - | - | - | - | - | - | - |
| 7 | Total Income Tax Expense | | \$ (3,516) | \$ 32,142 | \$ 28,627 | \$ - | \$ 28,627 | \$ - | \$ 32,919 |

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

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

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

| Line No. | | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer | Adjusted for Increase Water | Adjusted for Increase Sewer |
|-------------------------|---|-----------------|---------------------|------------------|-------|------------|-----------------------------|-----------------------------|
| 1 | Net Utility Operating Income (Sch. B-1 & B-2) | \$ 59,661 | \$ 930 | \$ 60,591 | \$ - | \$ 60,591 | \$ - | \$ 160,148 |
| 1a | Other Income | (2,048) | 2,048 | | | | | |
| 2 | Add: Income Tax Expense Per Books (Sch. B-1) | (3,699) | 3,699 | - | - | - | - | - |
| 3 | Subtotal | 53,914 | 6,677 | 60,591 | - | 60,591 | - | 160,148 |
| 4 | Less: Interest Charges (Sch. C-3) | 65,054 | - | 65,054 | - | 65,054 | - | 72,184 |
| 5 | Taxable Income Per Books | (11,140) | 6,677 | (4,463) | - | (4,463) | - | 87,964 |
| Schedule M Adjustments: | | | | | | | | |
| 6 | Permanent Differences (From Sch. C-4) | (1,764) | 1,764 | - | - | - | - | - |
| 7 | Timing Differences (From Sch. C-5) | 89,623 | (89,623) | - | - | - | - | - |
| 8 | Total Schedule M Adjustments | 87,859 | (87,859) | - | - | - | - | - |
| 9 | Taxable Inc. Before State Taxes, Adj. to T/B | (98,999) | 94,536 | (4,463) | - | (4,463) | - | 87,964 |
| 10 | Less: State Income Tax Exemption (\$5,000) | 5,000 | 5,000 | 5,000 | - | 5,000 | - | 5,000 |
| 11 | State Taxable Income | (103,999) | 89,536 | (9,463) | - | (9,463) | - | 82,964 |
| 12 | State Income Tax (5.5% of Line 11)* | - | - | - | - | - | - | 4,563 |
| 13 | Emergency Excise Tax | | | | | | | |
| 14 | Credits | | | | | | | |
| 15 | Current State Income Taxes (Lim by NOL) | - | - | - | - | - | - | 4,563 |
| 16 | Federal Taxable Income (Line 9 - Line 15) | (98,999) | 94,536 | (4,463) | - | (4,463) | - | 83,401 |
| 17 | Federal Income Tax Rate | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 | 0.34 |
| 18 | Federal Income Taxes (Line 16 x Line 17) | (33,660) | 32,142 | (1,517) | - | (1,517) | - | 28,356 |
| 19 | Less: Investment Tax Credit Realized This Year (Sch. C-8) | - | - | - | - | - | - | - |
| 20 | Current Federal Inc. Taxes (Line 18 - Line 19) | (33,660) | 32,142 | (1,517) | - | (1,517) | - | 28,356 |
| Summary: | | | | | | | | |
| 21 | Current State Income Taxes (Line 15) | - | - | - | - | - | - | 4,563 |
| 22 | Current Federal Income Taxes (Line 20) | (33,660) | 32,142 | (1,517) | - | (1,517) | - | 28,356 |
| 23 | Total Current Income Tax Expense (To C-1) | \$ (33,660) | \$ 32,142 | \$ (1,517) | \$ - | \$ (1,517) | \$ - | \$ 32,919 |

24 Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a).

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

Schedule of Requested Cost of Capital (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

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

Subsidiary [] or Consolidated [X]

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. | | (1) | (2) | (3) | (4) |
|----------|---------------------------------|---------------------|-----------------|-----------|---------------|
| | | Total Capital | Ratio | Cost Rate | Weighted Cost |
| 1 | Long-Term Debt | 921,436 | 52.53 % | 7.58 % | 3.98 % |
| 2 | Short-Term Debt | 168 | 0.01 | 3.93 | 0.00 |
| 3 | Preferred Stock | | | | |
| 4 | Customer Deposits | 39,336 | 2.24 | 6.00 | 0.13 |
| 5 | Common Equity | 754,344 | 43.02 | 11.67 | 5.02 |
| 6 | Tax Credits - Zero Cost | | | | |
| 7 | Accumulated Deferred Income Tax | 38,728 | 2.21 | | |
| 8 | Other (Explain) | | | | |
| 9 | Total | <u>\$ 1,754,012</u> | <u>100.01 %</u> | | <u>9.13 %</u> |

10 Note: Cost of Equity based on Order Nos. PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS.

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

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

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

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) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (6) Reconciliation Adjustments | | | (8) Reconciled To Requested Rate Base |
|----------|----------------------------|-------------------------------|------------------------------|-----------------------|--------------------------------|------------------|-------------------------|--|
| | | | | | (5) Specific | (6) Prorata % | (7) Prorata Amount | |
| 1 | Long-Term Debt | 70,345,623 | 117,834,538 | 94,090,081 | | 54.98 % | (93,168,645) | 921,436 |
| 2 | Short-Term Debt | 23,649 | - | 11,825 | | 0.01 % | (11,657) | 168 |
| 3 | Preferred Stock | | | | | | | |
| 4 | Common Equity | 76,392,765 | 77,650,144 | 77,021,455 | | 45.01 % | (76,267,111) | 754,344 |
| 5 | Customer Deposits | 37,596 | 41,076 | 39,336 | | | | 39,336 |
| 6 | Tax Credits - Zero Cost | | | | | | | |
| 7 | Tax Credits - Wtd. Cost | | | | | | | |
| 8 | Accum. Deferred Income Tax | 24,274 | 53,182 | 38,728 | | | | 38,728 |
| 9 | Other (Explain) | | | | | | | |
| 10 | Total | <u>\$ 146,823,907</u> | <u>\$ 195,578,940</u> | <u>\$ 171,201,423</u> | <u>\$ -</u> | <u>100.00 %</u> | <u>\$ (169,447,412)</u> | <u>\$ 1,754,011</u> |

11 * List corresponding adjustments to rate base below:

| Description | Amount |
|-------------|--------|
|-------------|--------|

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Utilities, Inc. of Eagle Ridge

Rate Schedule

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

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

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

| Line No | (1) Class/Meter Size | (2) Test Year Rates thru 8/31/02 | (3) Test Year Rates eff. 9/01/02 | (4) Interim Rates | (6) Proposed Rates |
|---------|--|--|--|----------------------|-----------------------|
| 1 | Residential | | | | |
| 2 | All meter sizes | 13.93 | 14.18 | 17.02 | 17.86 |
| 3 | Gallonge Charge (per 1000 gallons) | | | | |
| 4 | 10,000 gallons maximum | 3.43 | 3.49 | 4.19 | 4.40 |
| | Cross Creek Flat Rate, per mo per unit | 13.45 | 13.69 | 16.43 | 17.24 |
| 5 | General Service | | | | |
| 6 | 5/8" x 3/4" | 13.93 | 14.18 | 17.02 | 17.86 |
| | 3/4" | 20.90 | 21.27 | 25.53 | 26.79 |
| 7 | 1" | 34.82 | 35.44 | 42.53 | 44.63 |
| 8 | 1 1/2" | 69.62 | 70.87 | 85.06 | 89.25 |
| 9 | 2" | 111.40 | 113.39 | 136.09 | 142.80 |
| 10 | 3" | 222.81 | 226.80 | 272.20 | 285.63 |
| 11 | 4" | 348.16 | 354.39 | 425.33 | 446.31 |
| 12 | 6" | 696.34 | 708.80 | 850.68 | 892.65 |
| 15 | Gallonge Charge (per 1000 gallons) | 3.43 | 3.49 | 4.19 | 4.40 |
| 16 | | | | | |

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Utilities, Inc. of Eagle Ridge
 Docket No.: 030445-WS
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2 Interim
 Page 2 of 2
 Preparer: Seidman, F.

| Line | (1) | [2] - [10] | (11) | (12) | (13) |
|------|--------------------------------|------------------|------------------------------|---------------|--------------------------|
| No. | Class/Meter Size | Same as Sch. E-2 | Annualized Test Year Revenue | Interim Rates | Revenue at Interim Rates |
| 1 | Residential | | | | |
| 2 | All meter sizes | | \$ 128,981 | \$ 17.02 | \$ 154,814 |
| 3 | M Gallons (thru- 10 MG) | | 181,791 | 4.19 | 218,253 |
| 3a | Cross Creek (Flat Rate) | | 148,673 | \$ 16.43 | \$ 178,430 |
| 4 | Total Residential | | \$ 459,445 | | \$ 551,497 |
| 5 | Average Bill | | \$ 23.02 | | \$ 27.64 |
| 6 | General Service | | | | |
| 7 | 5/8" X 3/4" | | 1,702 | 17.02 | \$ 2,042 |
| 8 | M Gallons | | 5,668 | 4.19 | 6,805 |
| 9 | 1" | | 6,804 | 42.53 | \$ 8,166 |
| 10 | M Gallons | | 13,733 | 4.19 | 16,488 |
| 11 | 1 1/2" | | 28,490 | 85.06 | \$ 34,194 |
| 12 | M Gallons | | 108,714 | 4.19 | 130,519 |
| 13 | 2" | | 31,296 | 136.09 | \$ 37,561 |
| 14 | M Gallons | | 25,641 | 4.19 | 30,784 |
| 15 | 3" | | 2,722 | 272.20 | \$ 3,266 |
| 16 | M Gallons | | 26,576 | 4.19 | 31,907 |
| 17 | 4" | | - | 425.33 | \$ - |
| 18 | M Gallons | | - | 4.19 | - |
| 19 | 6" | | - | 850.68 | \$ - |
| 20 | M Gallons | | - | 4.19 | - |
| 23 | Total Gen. Serv. | | \$ 251,346 | | \$ 301,732 |
| 24 | Average Bill | | \$ 250.84 | | \$ 301.13 |
| 25 | Miscellaneous service revenues | | 1,545 | | 1,545 |
| 26 | Total Annualized Revenue | | \$ 712,336 | | \$ 854,774 |

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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

**OF
UTILITIES, INC. OF EAGLE RIDGE**

Docket No. 030445-SU

VOLUME II



FOR THE

Test Year ended December 31, 2002

**CLASS B
WATER AND/OR WASTEWATER UTILITIES**

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

**OF
UTILITIES, INC. OF EAGLE RIDGE**

Docket No. 030455-WS

VOLUME II



FOR THE

Test Year ended December 31, 2002

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

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Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Residential (67322)
Meter Size: All

Schedule: E-14
Page 1 of 19
Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 263 | 263 | 0 | 0 | 5,786 | 0 | 0.00% |
| 1 | 210 | 473 | 210 | 210 | 5,576 | 5,786 | 10.73% |
| 2 | 404 | 877 | 808 | 1,018 | 5,172 | 11,362 | 21.08% |
| 3 | 584 | 1,461 | 1,752 | 2,770 | 4,588 | 16,534 | 30.67% |
| 4 | 736 | 2,197 | 2,944 | 5,714 | 3,852 | 21,122 | 39.18% |
| 5 | 687 | 2,884 | 3,435 | 9,149 | 3,165 | 24,974 | 46.33% |
| 6 | 535 | 3,419 | 3,210 | 12,359 | 2,630 | 28,139 | 52.20% |
| 7 | 431 | 3,850 | 3,017 | 15,376 | 2,199 | 30,769 | 57.08% |
| 8 | 288 | 4,138 | 2,304 | 17,680 | 1,911 | 32,968 | 61.16% |
| 9 | 244 | 4,382 | 2,196 | 19,876 | 1,667 | 34,879 | 64.70% |
| 10 | 183 | 4,565 | 1,830 | 21,706 | 1,484 | 36,546 | 67.80% |
| 11 | 127 | 4,692 | 1,397 | 23,103 | 1,357 | 38,030 | 70.55% |
| 12 | 106 | 4,798 | 1,272 | 24,375 | 1,251 | 39,387 | 73.07% |
| 13 | 93 | 4,891 | 1,209 | 25,584 | 1,158 | 40,638 | 75.39% |
| 14 | 81 | 4,972 | 1,134 | 26,718 | 1,077 | 41,796 | 77.53% |
| 15 | 77 | 5,049 | 1,155 | 27,873 | 1,000 | 42,873 | 79.53% |
| 16 | 91 | 5,140 | 1,456 | 29,329 | 909 | 43,873 | 81.39% |
| 17 | 63 | 5,203 | 1,071 | 30,400 | 846 | 44,782 | 83.07% |
| 18 | 83 | 5,286 | 1,494 | 31,894 | 763 | 45,628 | 84.64% |
| 19 | 74 | 5,360 | 1,406 | 33,300 | 689 | 46,391 | 86.06% |
| 20 | 80 | 5,440 | 1,600 | 34,900 | 609 | 47,080 | 87.34% |
| 21 | 70 | 5,510 | 1,470 | 36,370 | 539 | 47,689 | 88.47% |
| 22 | 53 | 5,563 | 1,166 | 37,536 | 486 | 48,228 | 89.47% |
| 23 | 55 | 5,618 | 1,265 | 38,801 | 431 | 48,714 | 90.37% |
| 24 | 48 | 5,666 | 1,152 | 39,953 | 383 | 49,145 | 91.17% |
| 25 | 28 | 5,694 | 700 | 40,653 | 355 | 49,528 | 91.88% |
| 26 | 34 | 5,728 | 884 | 41,537 | 321 | 49,883 | 92.54% |
| 27 | 37 | 5,765 | 999 | 42,536 | 284 | 50,204 | 93.13% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (67322)
 Meter Size: All

Schedule: E-14
 Page 2 of 19
 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 28 | 26 | 5,791 | 728 | 43,264 | 258 | 50,488 | 93.66% |
| 29 | 26 | 5,817 | 754 | 44,018 | 232 | 50,746 | 94.14% |
| 30 | 36 | 5,853 | 1,080 | 45,098 | 196 | 50,978 | 94.57% |
| 31 | 23 | 5,876 | 713 | 45,811 | 173 | 51,174 | 94.93% |
| 32 | 18 | 5,894 | 576 | 46,387 | 155 | 51,347 | 95.25% |
| 33 | 19 | 5,913 | 627 | 47,014 | 136 | 51,502 | 95.54% |
| 34 | 14 | 5,927 | 476 | 47,490 | 122 | 51,638 | 95.79% |
| 35 | 11 | 5,938 | 385 | 47,875 | 111 | 51,760 | 96.02% |
| 36 | 15 | 5,953 | 540 | 48,415 | 96 | 51,871 | 96.22% |
| 37 | 7 | 5,960 | 259 | 48,674 | 89 | 51,967 | 96.40% |
| 38 | 11 | 5,971 | 418 | 49,092 | 78 | 52,056 | 96.57% |
| 39 | 9 | 5,980 | 351 | 49,443 | 69 | 52,134 | 96.71% |
| 40 | 6 | 5,986 | 240 | 49,683 | 63 | 52,203 | 96.84% |
| 41 | 11 | 5,997 | 451 | 50,134 | 52 | 52,266 | 96.96% |
| 42 | 6 | 6,003 | 252 | 50,386 | 46 | 52,318 | 97.05% |
| 43 | 4 | 6,007 | 172 | 50,558 | 42 | 52,364 | 97.14% |
| 44 | 4 | 6,011 | 176 | 50,734 | 38 | 52,406 | 97.22% |
| 45 | 3 | 6,014 | 135 | 50,869 | 35 | 52,444 | 97.29% |
| 46 | 1 | 6,015 | 46 | 50,915 | 34 | 52,479 | 97.35% |
| 47 | 4 | 6,019 | 188 | 51,103 | 30 | 52,513 | 97.42% |
| 48 | 0 | 6,019 | 0 | 51,103 | 30 | 52,543 | 97.47% |
| 49 | 1 | 6,020 | 49 | 51,152 | 29 | 52,573 | 97.53% |
| 50 | 1 | 6,021 | 50 | 51,202 | 28 | 52,602 | 97.58% |
| 51 | 4 | 6,025 | 204 | 51,406 | 24 | 52,630 | 97.63% |
| 52 | 2 | 6,027 | 104 | 51,510 | 22 | 52,654 | 97.68% |
| 53 | 2 | 6,029 | 106 | 51,616 | 20 | 52,676 | 97.72% |
| 54 | 0 | 6,029 | 0 | 51,616 | 20 | 52,696 | 97.76% |
| 55 | 3 | 6,032 | 165 | 51,781 | 17 | 52,716 | 97.79% |
| 56 | 0 | 6,032 | 0 | 51,781 | 17 | 52,733 | 97.82% |
| 57 | 2 | 6,034 | 114 | 51,895 | 15 | 52,750 | 97.86% |
| 58 | 0 | 6,034 | 0 | 51,895 | 15 | 52,765 | 97.88% |
| 59 | 1 | 6,035 | 59 | 51,954 | 14 | 52,780 | 97.91% |
| 60 | 1 | 6,036 | 60 | 52,014 | 13 | 52,794 | 97.94% |
| 61 | 2 | 6,038 | 122 | 52,136 | 11 | 52,807 | 97.96% |
| 66 | 1 | 6,039 | 66 | 52,202 | 10 | 52,862 | 98.06% |
| 67 | 1 | 6,040 | 67 | 52,269 | 9 | 52,872 | 98.08% |
| 68 | 1 | 6,041 | 68 | 52,337 | 8 | 52,881 | 98.10% |
| 73 | 2 | 6,043 | 146 | 52,483 | 6 | 52,921 | 98.17% |
| 75 | 1 | 6,044 | 75 | 52,558 | 5 | 52,933 | 98.20% |
| 77 | 1 | 6,045 | 77 | 52,635 | 4 | 52,943 | 98.21% |
| 99 | 0 | 6,045 | 0 | 52,635 | 4 | 53,031 | 98.38% |
| 107 | 1 | 6,046 | 107 | 52,742 | 3 | 53,063 | 98.44% |
| 120 | 1 | 6,047 | 120 | 52,862 | 2 | 53,102 | 98.51% |
| 138 | 1 | 6,048 | 138 | 53,000 | 1 | 53,138 | 98.58% |
| 213 | 0 | 6,048 | 0 | 53,000 | 1 | 53,213 | 98.71% |
| 906 | 1 | 6,049 | 906 | 53,906 | 0 | 53,906 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (67322)
 Meter Size: All

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 252 | 252 | 0 | 0 | 2,795 | 0 | 0.00% |
| 1 | 148 | 400 | 148 | 148 | 2,647 | 2,795 | 14.52% |
| 2 | 228 | 628 | 456 | 604 | 2,419 | 5,442 | 28.26% |
| 3 | 326 | 954 | 978 | 1,582 | 2,093 | 7,861 | 40.83% |
| 4 | 454 | 1,408 | 1,816 | 3,398 | 1,639 | 9,954 | 51.70% |
| 5 | 394 | 1,802 | 1,970 | 5,368 | 1,245 | 11,593 | 60.21% |
| 6 | 285 | 2,087 | 1,710 | 7,078 | 960 | 12,838 | 66.68% |
| 7 | 238 | 2,325 | 1,666 | 8,744 | 722 | 13,798 | 71.66% |
| 8 | 159 | 2,484 | 1,272 | 10,016 | 563 | 14,520 | 75.41% |
| 9 | 103 | 2,587 | 927 | 10,943 | 460 | 15,083 | 78.34% |
| 10 | 70 | 2,657 | 700 | 11,643 | 390 | 15,543 | 80.73% |
| 11 | 54 | 2,711 | 594 | 12,237 | 336 | 15,933 | 82.75% |
| 12 | 49 | 2,760 | 588 | 12,825 | 287 | 16,269 | 84.50% |
| 13 | 36 | 2,796 | 468 | 13,293 | 251 | 16,556 | 85.99% |
| 14 | 26 | 2,822 | 364 | 13,657 | 225 | 16,807 | 87.29% |
| 15 | 18 | 2,840 | 270 | 13,927 | 207 | 17,032 | 88.46% |
| 16 | 21 | 2,861 | 336 | 14,263 | 186 | 17,239 | 89.53% |
| 17 | 13 | 2,874 | 221 | 14,484 | 173 | 17,425 | 90.50% |
| 18 | 19 | 2,893 | 342 | 14,826 | 154 | 17,598 | 91.40% |
| 19 | 21 | 2,914 | 399 | 15,225 | 133 | 17,752 | 92.20% |
| 20 | 18 | 2,932 | 360 | 15,585 | 115 | 17,885 | 92.89% |
| 21 | 20 | 2,952 | 420 | 16,005 | 95 | 18,000 | 93.49% |
| 22 | 5 | 2,957 | 110 | 16,115 | 90 | 18,095 | 93.98% |
| 23 | 7 | 2,964 | 161 | 16,276 | 83 | 18,185 | 94.45% |
| 24 | 6 | 2,970 | 144 | 16,420 | 77 | 18,268 | 94.88% |
| 25 | 8 | 2,978 | 200 | 16,620 | 69 | 18,345 | 95.28% |
| 26 | 9 | 2,987 | 234 | 16,854 | 60 | 18,414 | 95.64% |
| 27 | 7 | 2,994 | 189 | 17,043 | 53 | 18,474 | 95.95% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (67322)
 Meter Size: All

Schedule: E-14
 Page 4 of 19
 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 28 | 6 | 3,000 | 168 | 17,211 | 47 | 18,527 | 96.22% |
| 29 | 6 | 3,006 | 174 | 17,385 | 41 | 18,574 | 96.47% |
| 30 | 1 | 3,007 | 30 | 17,415 | 40 | 18,615 | 96.68% |
| 31 | 3 | 3,010 | 93 | 17,508 | 37 | 18,655 | 96.89% |
| 32 | 5 | 3,015 | 160 | 17,668 | 32 | 18,692 | 97.08% |
| 33 | 5 | 3,020 | 165 | 17,833 | 27 | 18,724 | 97.25% |
| 34 | 1 | 3,021 | 34 | 17,867 | 26 | 18,751 | 97.39% |
| 35 | 1 | 3,022 | 35 | 17,902 | 25 | 18,777 | 97.52% |
| 36 | 1 | 3,023 | 36 | 17,938 | 24 | 18,802 | 97.65% |
| 37 | 3 | 3,026 | 111 | 18,049 | 21 | 18,826 | 97.78% |
| 38 | 2 | 3,028 | 76 | 18,125 | 19 | 18,847 | 97.89% |
| 39 | 1 | 3,029 | 39 | 18,164 | 18 | 18,866 | 97.98% |
| 40 | 1 | 3,030 | 40 | 18,204 | 17 | 18,884 | 98.08% |
| 41 | 2 | 3,032 | 82 | 18,286 | 15 | 18,901 | 98.17% |
| 42 | 1 | 3,033 | 42 | 18,328 | 14 | 18,916 | 98.24% |
| 44 | 1 | 3,034 | 44 | 18,372 | 13 | 18,944 | 98.39% |
| 46 | 1 | 3,035 | 46 | 18,418 | 12 | 18,970 | 98.52% |
| 48 | 1 | 3,036 | 48 | 18,466 | 11 | 18,994 | 98.65% |
| 49 | 2 | 3,038 | 98 | 18,564 | 9 | 19,005 | 98.71% |
| 52 | 3 | 3,041 | 156 | 18,720 | 6 | 19,032 | 98.85% |
| 54 | 2 | 3,043 | 108 | 18,828 | 4 | 19,044 | 98.91% |
| 56 | 1 | 3,044 | 56 | 18,884 | 3 | 19,052 | 98.95% |
| 58 | 1 | 3,045 | 58 | 18,942 | 2 | 19,058 | 98.98% |
| 99 | 1 | 3,046 | 99 | 19,041 | 1 | 19,140 | 99.41% |
| 213 | 1 | 3,047 | 213 | 19,254 | 0 | 19,254 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (67329)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 5 of 19
 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 1 | 1 | 0 | 0 | 79 | 0 | 0.00% |
| 1 | 1 | 2 | 1 | 1 | 78 | 79 | 6.62% |
| 2 | 3 | 5 | 6 | 7 | 75 | 157 | 13.16% |
| 3 | 7 | 12 | 21 | 28 | 68 | 232 | 19.45% |
| 4 | 8 | 20 | 32 | 60 | 60 | 300 | 25.15% |
| 5 | 4 | 24 | 20 | 80 | 56 | 360 | 30.18% |
| 6 | 2 | 26 | 12 | 92 | 54 | 416 | 34.87% |
| 7 | 4 | 30 | 28 | 120 | 50 | 470 | 39.40% |
| 8 | 1 | 31 | 8 | 128 | 49 | 520 | 43.59% |
| 9 | 3 | 34 | 27 | 155 | 46 | 569 | 47.69% |
| 10 | 4 | 38 | 40 | 195 | 42 | 615 | 51.55% |
| 11 | 2 | 40 | 22 | 217 | 40 | 657 | 55.07% |
| 12 | 5 | 45 | 60 | 277 | 35 | 697 | 58.42% |
| 13 | 2 | 47 | 26 | 303 | 33 | 732 | 61.36% |
| 14 | 2 | 49 | 28 | 331 | 31 | 765 | 64.12% |
| 15 | 2 | 51 | 30 | 361 | 29 | 796 | 66.72% |
| 16 | 2 | 53 | 32 | 393 | 27 | 825 | 69.15% |
| 17 | 1 | 54 | 17 | 410 | 26 | 852 | 71.42% |
| 19 | 2 | 56 | 38 | 448 | 24 | 904 | 75.78% |
| 20 | 1 | 57 | 20 | 468 | 23 | 928 | 77.79% |
| 21 | 2 | 59 | 42 | 510 | 21 | 951 | 79.72% |
| 22 | 1 | 60 | 22 | 532 | 20 | 972 | 81.48% |
| 23 | 1 | 61 | 23 | 555 | 19 | 992 | 83.15% |
| 24 | 1 | 62 | 24 | 579 | 18 | 1,011 | 84.74% |
| 25 | 2 | 64 | 50 | 629 | 16 | 1,029 | 86.25% |
| 28 | 1 | 65 | 28 | 657 | 15 | 1,077 | 90.28% |
| 29 | 4 | 69 | 116 | 773 | 11 | 1,092 | 91.53% |
| 30 | 2 | 71 | 60 | 833 | 9 | 1,103 | 92.46% |
| 31 | 2 | 73 | 62 | 895 | 7 | 1,112 | 93.21% |
| 32 | 1 | 74 | 32 | 927 | 6 | 1,119 | 93.80% |
| 35 | 2 | 76 | 70 | 997 | 4 | 1,137 | 95.31% |
| 36 | 1 | 77 | 36 | 1,033 | 3 | 1,141 | 95.64% |
| 40 | 1 | 78 | 40 | 1,073 | 2 | 1,153 | 96.65% |
| 55 | 1 | 79 | 55 | 1,128 | 1 | 1,183 | 99.16% |
| 65 | 1 | 80 | 65 | 1,193 | 0 | 1,193 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (67329)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 40 | 0 | 0.00% |
| 1 | 3 | 3 | 3 | 3 | 37 | 40 | 9.28% |
| 2 | 6 | 9 | 12 | 15 | 31 | 77 | 17.87% |
| 3 | 1 | 10 | 3 | 18 | 30 | 108 | 25.06% |
| 4 | 1 | 11 | 4 | 22 | 29 | 138 | 32.02% |
| 5 | 1 | 12 | 5 | 27 | 28 | 167 | 38.75% |
| 6 | 5 | 17 | 30 | 57 | 23 | 195 | 45.24% |
| 7 | 3 | 20 | 21 | 78 | 20 | 218 | 50.58% |
| 8 | 2 | 22 | 16 | 94 | 18 | 238 | 55.22% |
| 9 | 1 | 23 | 9 | 103 | 17 | 256 | 59.40% |
| 10 | 4 | 27 | 40 | 143 | 13 | 273 | 63.34% |
| 11 | 2 | 29 | 22 | 165 | 11 | 286 | 66.36% |
| 12 | 3 | 32 | 36 | 201 | 8 | 297 | 68.91% |
| 14 | 1 | 33 | 14 | 215 | 7 | 313 | 72.62% |
| 21 | 1 | 34 | 21 | 236 | 6 | 362 | 83.99% |
| 22 | 1 | 35 | 22 | 258 | 5 | 368 | 85.38% |
| 26 | 1 | 36 | 26 | 284 | 4 | 388 | 90.02% |
| 35 | 1 | 37 | 35 | 319 | 3 | 424 | 98.38% |
| 36 | 1 | 38 | 36 | 355 | 2 | 427 | 99.07% |
| 37 | 1 | 39 | 37 | 392 | 1 | 429 | 99.54% |
| 39 | 1 | 40 | 39 | 431 | 0 | 431 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge

Schedule: E-14

Docket No.: 030445-WS

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67330)

Meter Size: 1"

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 128 | 0 | 0.00% |
| 2 | 1 | 1 | 2 | 2 | 127 | 256 | 8.49% |
| 3 | 2 | 3 | 6 | 8 | 125 | 383 | 12.71% |
| 4 | 1 | 4 | 4 | 12 | 124 | 508 | 16.85% |
| 5 | 2 | 6 | 10 | 22 | 122 | 632 | 20.97% |
| 6 | 3 | 9 | 18 | 40 | 119 | 754 | 25.02% |
| 8 | 2 | 11 | 16 | 56 | 117 | 992 | 32.91% |
| 9 | 7 | 18 | 63 | 119 | 110 | 1,109 | 36.79% |
| 10 | 2 | 20 | 20 | 139 | 108 | 1,219 | 40.44% |
| 11 | 1 | 21 | 11 | 150 | 107 | 1,327 | 44.03% |
| 12 | 4 | 25 | 48 | 198 | 103 | 1,434 | 47.58% |
| 13 | 5 | 30 | 65 | 263 | 98 | 1,537 | 51.00% |
| 14 | 4 | 34 | 56 | 319 | 94 | 1,635 | 54.25% |
| 15 | 4 | 38 | 60 | 379 | 90 | 1,729 | 57.37% |
| 16 | 5 | 43 | 80 | 459 | 85 | 1,819 | 60.35% |
| 17 | 5 | 48 | 85 | 544 | 80 | 1,904 | 63.17% |
| 18 | 3 | 51 | 54 | 598 | 77 | 1,984 | 65.83% |
| 19 | 4 | 55 | 76 | 674 | 73 | 2,061 | 68.38% |
| 20 | 2 | 57 | 40 | 714 | 71 | 2,134 | 70.80% |
| 21 | 2 | 59 | 42 | 756 | 69 | 2,205 | 73.16% |
| 22 | 6 | 65 | 132 | 888 | 63 | 2,274 | 75.45% |
| 23 | 2 | 67 | 46 | 934 | 61 | 2,337 | 77.54% |
| 24 | 5 | 72 | 120 | 1,054 | 56 | 2,398 | 79.56% |
| 25 | 4 | 76 | 100 | 1,154 | 52 | 2,454 | 81.42% |
| 26 | 6 | 82 | 156 | 1,310 | 46 | 2,506 | 83.15% |
| 27 | 3 | 85 | 81 | 1,391 | 43 | 2,552 | 84.67% |
| 28 | 5 | 90 | 140 | 1,531 | 38 | 2,595 | 86.10% |
| 29 | 5 | 95 | 145 | 1,676 | 33 | 2,633 | 87.36% |
| 30 | 3 | 98 | 90 | 1,766 | 30 | 2,666 | 88.45% |
| 31 | 2 | 100 | 62 | 1,828 | 28 | 2,696 | 89.45% |
| 32 | 2 | 102 | 64 | 1,892 | 26 | 2,724 | 90.38% |
| 33 | 4 | 106 | 132 | 2,024 | 22 | 2,750 | 91.24% |
| 34 | 2 | 108 | 68 | 2,092 | 20 | 2,772 | 91.97% |
| 36 | 2 | 110 | 72 | 2,164 | 18 | 2,812 | 93.30% |
| 37 | 3 | 113 | 111 | 2,275 | 15 | 2,830 | 93.90% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge

Schedule: E-14

Docket No.: 030445-WS

Page 8 of 19

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67330)

Meter Size: 1"

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 38 | 2 | 115 | 76 | 2,351 | 13 | 2,845 | 94.39% |
| 39 | 1 | 116 | 39 | 2,390 | 12 | 2,858 | 94.82% |
| 40 | 2 | 118 | 80 | 2,470 | 10 | 2,870 | 95.22% |
| 41 | 1 | 119 | 41 | 2,511 | 9 | 2,880 | 95.55% |
| 43 | 1 | 120 | 43 | 2,554 | 8 | 2,898 | 96.15% |
| 44 | 1 | 121 | 44 | 2,598 | 7 | 2,906 | 96.42% |
| 45 | 1 | 122 | 45 | 2,643 | 6 | 2,913 | 96.65% |
| 53 | 1 | 123 | 53 | 2,696 | 5 | 2,961 | 98.24% |
| 56 | 1 | 124 | 56 | 2,752 | 4 | 2,976 | 98.74% |
| 59 | 1 | 125 | 59 | 2,811 | 3 | 2,988 | 99.14% |
| 61 | 1 | 126 | 61 | 2,872 | 2 | 2,994 | 99.34% |
| 63 | 1 | 127 | 63 | 2,935 | 1 | 2,998 | 99.47% |
| 79 | 1 | 128 | 79 | 3,014 | 0 | 3,014 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (67330)
 Meter Size: 1"

Schedule: E-14
 Page 9 of 19
 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 64 | 0 | 0.00% |
| 1 | 2 | 2 | 2 | 2 | 62 | 64 | 6.95% |
| 2 | 2 | 4 | 4 | 6 | 60 | 126 | 13.68% |
| 4 | 2 | 6 | 8 | 14 | 58 | 246 | 26.71% |
| 6 | 6 | 12 | 36 | 50 | 52 | 362 | 39.31% |
| 7 | 2 | 14 | 14 | 64 | 50 | 414 | 44.95% |
| 8 | 2 | 16 | 16 | 80 | 48 | 464 | 50.38% |
| 9 | 8 | 24 | 72 | 152 | 40 | 512 | 55.59% |
| 10 | 3 | 27 | 30 | 182 | 37 | 552 | 59.93% |
| 11 | 5 | 32 | 55 | 237 | 32 | 589 | 63.95% |
| 12 | 5 | 37 | 60 | 297 | 27 | 621 | 67.43% |
| 13 | 3 | 40 | 39 | 336 | 24 | 648 | 70.36% |
| 14 | 1 | 41 | 14 | 350 | 23 | 672 | 72.96% |
| 15 | 3 | 44 | 45 | 395 | 20 | 695 | 75.46% |
| 16 | 2 | 46 | 32 | 427 | 18 | 715 | 77.63% |
| 17 | 1 | 47 | 17 | 444 | 17 | 733 | 79.59% |
| 18 | 2 | 49 | 36 | 480 | 15 | 750 | 81.43% |
| 19 | 1 | 50 | 19 | 499 | 14 | 765 | 83.06% |
| 21 | 3 | 53 | 63 | 562 | 11 | 793 | 86.10% |
| 23 | 1 | 54 | 23 | 585 | 10 | 815 | 88.49% |
| 24 | 1 | 55 | 24 | 609 | 9 | 825 | 89.58% |
| 25 | 1 | 56 | 25 | 634 | 8 | 834 | 90.55% |
| 28 | 1 | 57 | 28 | 662 | 7 | 858 | 93.16% |
| 29 | 1 | 58 | 29 | 691 | 6 | 865 | 93.92% |
| 35 | 1 | 59 | 35 | 726 | 5 | 901 | 97.83% |
| 36 | 1 | 60 | 36 | 762 | 4 | 906 | 98.37% |
| 37 | 1 | 61 | 37 | 799 | 3 | 910 | 98.81% |
| 38 | 1 | 62 | 38 | 837 | 2 | 913 | 99.13% |
| 42 | 2 | 64 | 84 | 921 | 0 | 921 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge

Schedule: E-14

Docket No.: 030445-WS

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67332)

Meter Size: 1.5 "

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 2 | 2 | 0 | 0 | 264 | 0 | 0.00% |
| 4 | 2 | 4 | 8 | 8 | 262 | 1,056 | 5.24% |
| 5 | 2 | 6 | 10 | 18 | 260 | 1,318 | 6.55% |
| 6 | 1 | 7 | 6 | 24 | 259 | 1,578 | 7.84% |
| 7 | 1 | 8 | 7 | 31 | 258 | 1,837 | 9.12% |
| 8 | 1 | 9 | 8 | 39 | 257 | 2,095 | 10.40% |
| 9 | 2 | 11 | 18 | 57 | 255 | 2,352 | 11.68% |
| 12 | 1 | 12 | 12 | 69 | 254 | 3,117 | 15.48% |
| 13 | 2 | 14 | 26 | 95 | 252 | 3,371 | 16.74% |
| 14 | 2 | 16 | 28 | 123 | 250 | 3,623 | 17.99% |
| 15 | 1 | 17 | 15 | 138 | 249 | 3,873 | 19.23% |
| 16 | 2 | 19 | 32 | 170 | 247 | 4,122 | 20.47% |
| 17 | 2 | 21 | 34 | 204 | 245 | 4,369 | 21.70% |
| 18 | 3 | 24 | 54 | 258 | 242 | 4,614 | 22.91% |
| 19 | 2 | 26 | 38 | 296 | 240 | 4,856 | 24.12% |
| 20 | 2 | 28 | 40 | 336 | 238 | 5,096 | 25.31% |
| 22 | 2 | 30 | 44 | 380 | 236 | 5,572 | 27.67% |
| 23 | 1 | 31 | 23 | 403 | 235 | 5,808 | 28.84% |
| 24 | 1 | 32 | 24 | 427 | 234 | 6,043 | 30.01% |
| 25 | 1 | 33 | 25 | 452 | 233 | 6,277 | 31.17% |
| 26 | 2 | 35 | 52 | 504 | 231 | 6,510 | 32.33% |
| 29 | 2 | 37 | 58 | 562 | 229 | 7,203 | 35.77% |
| 30 | 2 | 39 | 60 | 622 | 227 | 7,432 | 36.91% |
| 33 | 1 | 40 | 33 | 655 | 226 | 8,113 | 40.29% |
| 34 | 1 | 41 | 34 | 689 | 225 | 8,339 | 41.41% |
| 36 | 1 | 42 | 36 | 725 | 224 | 8,789 | 43.65% |
| 40 | 1 | 43 | 40 | 765 | 223 | 9,685 | 48.10% |
| 41 | 1 | 44 | 41 | 806 | 222 | 9,908 | 49.21% |
| 42 | 2 | 46 | 84 | 890 | 220 | 10,130 | 50.31% |
| 43 | 3 | 49 | 129 | 1,019 | 217 | 10,350 | 51.40% |
| 44 | 2 | 51 | 88 | 1,107 | 215 | 10,567 | 52.48% |
| 45 | 3 | 54 | 135 | 1,242 | 212 | 10,782 | 53.55% |
| 46 | 7 | 61 | 322 | 1,564 | 205 | 10,994 | 54.60% |
| 47 | 2 | 63 | 94 | 1,658 | 203 | 11,199 | 55.62% |
| 48 | 1 | 64 | 48 | 1,706 | 202 | 11,402 | 56.62% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge

Schedule: E-14

Docket No.: 030445-WS

Page 11 of 19

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67332)

Meter Size: 1.5 "

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 49 | 2 | 64 | 98 | 1,800 | 202 | 11,698 | 58.09% |
| 51 | 3 | 67 | 153 | 1,953 | 199 | 12,102 | 60.10% |
| 52 | 1 | 68 | 52 | 2,005 | 198 | 12,301 | 61.09% |
| 53 | 2 | 70 | 106 | 2,111 | 196 | 12,499 | 62.07% |
| 54 | 2 | 72 | 108 | 2,219 | 194 | 12,695 | 63.05% |
| 56 | 1 | 73 | 56 | 2,275 | 193 | 13,083 | 64.97% |
| 57 | 1 | 74 | 57 | 2,332 | 192 | 13,276 | 65.93% |
| 58 | 2 | 76 | 116 | 2,448 | 190 | 13,468 | 66.89% |
| 59 | 2 | 78 | 118 | 2,566 | 188 | 13,658 | 67.83% |
| 60 | 3 | 81 | 180 | 2,746 | 185 | 13,846 | 68.76% |
| 61 | 1 | 82 | 61 | 2,807 | 184 | 14,031 | 69.68% |
| 62 | 4 | 86 | 248 | 3,055 | 180 | 14,215 | 70.59% |
| 63 | 4 | 90 | 252 | 3,307 | 176 | 14,395 | 71.49% |
| 65 | 4 | 94 | 260 | 3,567 | 172 | 14,747 | 73.24% |
| 66 | 3 | 97 | 198 | 3,765 | 169 | 14,919 | 74.09% |
| 67 | 5 | 102 | 335 | 4,100 | 164 | 15,088 | 74.93% |
| 68 | 2 | 104 | 136 | 4,236 | 162 | 15,252 | 75.74% |
| 69 | 2 | 106 | 138 | 4,374 | 160 | 15,414 | 76.55% |
| 70 | 8 | 114 | 560 | 4,934 | 152 | 15,574 | 77.34% |
| 71 | 4 | 118 | 284 | 5,218 | 148 | 15,726 | 78.10% |
| 72 | 6 | 124 | 432 | 5,650 | 142 | 15,874 | 78.83% |
| 73 | 4 | 128 | 292 | 5,942 | 138 | 16,016 | 79.54% |
| 74 | 4 | 132 | 296 | 6,238 | 134 | 16,154 | 80.22% |
| 75 | 4 | 136 | 300 | 6,538 | 130 | 16,288 | 80.89% |
| 76 | 3 | 139 | 228 | 6,766 | 127 | 16,418 | 81.54% |
| 77 | 4 | 143 | 308 | 7,074 | 123 | 16,545 | 82.17% |
| 78 | 6 | 149 | 468 | 7,542 | 117 | 16,668 | 82.78% |
| 79 | 2 | 151 | 158 | 7,700 | 115 | 16,785 | 83.36% |
| 80 | 4 | 155 | 320 | 8,020 | 111 | 16,900 | 83.93% |
| 81 | 7 | 162 | 567 | 8,587 | 104 | 17,011 | 84.48% |
| 82 | 2 | 164 | 164 | 8,751 | 102 | 17,115 | 85.00% |
| 83 | 2 | 166 | 166 | 8,917 | 100 | 17,217 | 85.50% |
| 84 | 5 | 171 | 420 | 9,337 | 95 | 17,317 | 86.00% |
| 85 | 4 | 175 | 340 | 9,677 | 91 | 17,412 | 86.47% |
| 86 | 2 | 177 | 172 | 9,849 | 89 | 17,503 | 86.92% |
| 87 | 2 | 179 | 174 | 10,023 | 87 | 17,592 | 87.37% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (67332)
 Meter Size: 1.5 "

Schedule: E-14
 Page 12 of 19
 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 88 | 5 | 182 | 440 | 10,459 | 84 | 17,851 | 88.65% |
| 89 | 5 | 187 | 445 | 10,904 | 79 | 17,935 | 89.07% |
| 90 | 2 | 189 | 180 | 11,084 | 77 | 18,014 | 89.46% |
| 91 | 5 | 194 | 455 | 11,539 | 72 | 18,091 | 89.84% |
| 92 | 1 | 195 | 92 | 11,631 | 71 | 18,163 | 90.20% |
| 93 | 5 | 200 | 465 | 12,096 | 66 | 18,234 | 90.55% |
| 94 | 3 | 203 | 282 | 12,378 | 63 | 18,300 | 90.88% |
| 95 | 1 | 204 | 95 | 12,473 | 62 | 18,363 | 91.19% |
| 97 | 4 | 208 | 388 | 12,861 | 58 | 18,487 | 91.81% |
| 98 | 3 | 211 | 294 | 13,155 | 55 | 18,545 | 92.10% |
| 99 | 2 | 213 | 198 | 13,353 | 53 | 18,600 | 92.37% |
| 100 | 2 | 215 | 200 | 13,553 | 51 | 18,653 | 92.64% |
| 101 | 5 | 220 | 505 | 14,058 | 46 | 18,704 | 92.89% |
| 102 | 3 | 223 | 306 | 14,364 | 43 | 18,750 | 93.12% |
| 103 | 3 | 226 | 309 | 14,673 | 40 | 18,793 | 93.33% |
| 104 | 1 | 227 | 104 | 14,777 | 39 | 18,833 | 93.53% |
| 106 | 3 | 230 | 318 | 15,095 | 36 | 18,911 | 93.92% |
| 107 | 1 | 231 | 107 | 15,202 | 35 | 18,947 | 94.10% |
| 108 | 3 | 234 | 324 | 15,526 | 32 | 18,982 | 94.27% |
| 109 | 1 | 235 | 109 | 15,635 | 31 | 19,014 | 94.43% |
| 110 | 1 | 236 | 110 | 15,745 | 30 | 19,045 | 94.58% |
| 111 | 2 | 238 | 222 | 15,967 | 28 | 19,075 | 94.73% |
| 112 | 1 | 239 | 112 | 16,079 | 27 | 19,103 | 94.87% |
| 113 | 1 | 240 | 113 | 16,192 | 26 | 19,130 | 95.00% |
| 114 | 1 | 241 | 114 | 16,306 | 25 | 19,156 | 95.13% |
| 116 | 1 | 242 | 116 | 16,422 | 24 | 19,206 | 95.38% |
| 117 | 2 | 244 | 234 | 16,656 | 22 | 19,230 | 95.50% |
| 119 | 2 | 246 | 238 | 16,894 | 20 | 19,274 | 95.72% |
| 120 | 1 | 247 | 120 | 17,014 | 19 | 19,294 | 95.82% |
| 121 | 1 | 248 | 121 | 17,135 | 18 | 19,313 | 95.91% |
| 123 | 2 | 250 | 246 | 17,381 | 16 | 19,349 | 96.09% |
| 124 | 1 | 251 | 124 | 17,505 | 15 | 19,365 | 96.17% |
| 125 | 1 | 252 | 125 | 17,630 | 14 | 19,380 | 96.25% |
| 128 | 1 | 253 | 128 | 17,758 | 13 | 19,422 | 96.45% |
| 134 | 1 | 254 | 134 | 17,892 | 12 | 19,500 | 96.84% |
| 138 | 1 | 255 | 138 | 18,030 | 11 | 19,548 | 97.08% |
| 140 | 1 | 256 | 140 | 18,170 | 10 | 19,570 | 97.19% |
| 162 | 1 | 257 | 162 | 18,332 | 9 | 19,790 | 98.28% |
| 164 | 1 | 258 | 164 | 18,496 | 8 | 19,808 | 98.37% |
| 174 | 1 | 259 | 174 | 18,670 | 7 | 19,888 | 98.77% |
| 175 | 1 | 260 | 175 | 18,845 | 6 | 19,895 | 98.80% |
| 192 | 1 | 261 | 192 | 19,037 | 5 | 19,997 | 99.31% |
| 194 | 1 | 262 | 194 | 19,231 | 4 | 20,007 | 99.36% |
| 209 | 1 | 263 | 209 | 19,440 | 3 | 20,067 | 99.66% |
| 210 | 1 | 264 | 210 | 19,650 | 2 | 20,070 | 99.67% |
| 243 | 2 | 266 | 486 | 20,136 | 0 | 20,136 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge

Schedule: E-14

Docket No.: 030445-WS

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (67332)

Meter Size: 1.5 "

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|--------------------------------|-----------------------|-------------------|---|------------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 136 | 0 | 0.00% |
| 6 | 3 | 3 | 18 | 18 | 133 | 816 | 7.41% |
| 9 | 3 | 6 | 27 | 45 | 130 | 1,215 | 11.03% |
| 11 | 1 | 7 | 11 | 56 | 129 | 1,475 | 13.39% |
| 16 | 2 | 9 | 32 | 88 | 127 | 2,120 | 19.25% |
| 17 | 1 | 10 | 17 | 105 | 126 | 2,247 | 20.40% |
| 18 | 1 | 11 | 18 | 123 | 125 | 2,373 | 21.55% |
| 20 | 1 | 12 | 20 | 143 | 124 | 2,623 | 23.82% |
| 21 | 1 | 13 | 21 | 164 | 123 | 2,747 | 24.94% |
| 24 | 3 | 16 | 72 | 236 | 120 | 3,116 | 28.29% |
| 25 | 1 | 17 | 25 | 261 | 119 | 3,236 | 29.38% |
| 28 | 2 | 19 | 56 | 317 | 117 | 3,593 | 32.62% |
| 35 | 1 | 20 | 35 | 352 | 116 | 4,412 | 40.06% |
| 36 | 2 | 22 | 72 | 424 | 114 | 4,528 | 41.11% |
| 37 | 2 | 24 | 74 | 498 | 112 | 4,642 | 42.15% |
| 38 | 1 | 25 | 38 | 536 | 111 | 4,754 | 43.16% |
| 44 | 1 | 26 | 44 | 580 | 110 | 5,420 | 49.21% |
| 45 | 2 | 28 | 90 | 670 | 108 | 5,530 | 50.21% |
| 46 | 2 | 30 | 92 | 762 | 106 | 5,638 | 51.19% |
| 50 | 2 | 32 | 100 | 862 | 104 | 6,062 | 55.04% |
| 52 | 1 | 33 | 52 | 914 | 103 | 6,270 | 56.93% |
| 54 | 2 | 35 | 108 | 1,022 | 101 | 6,476 | 58.80% |
| 55 | 1 | 36 | 55 | 1,077 | 100 | 6,577 | 59.71% |
| 57 | 3 | 39 | 171 | 1,248 | 97 | 6,777 | 61.53% |
| 58 | 2 | 41 | 116 | 1,364 | 95 | 6,874 | 62.41% |
| 60 | 2 | 43 | 120 | 1,484 | 93 | 7,064 | 64.14% |
| 63 | 3 | 46 | 189 | 1,673 | 90 | 7,343 | 66.67% |
| 64 | 1 | 47 | 64 | 1,737 | 89 | 7,433 | 67.49% |
| 65 | 2 | 49 | 130 | 1,867 | 87 | 7,522 | 68.29% |
| 67 | 1 | 50 | 67 | 1,934 | 86 | 7,696 | 69.87% |
| 68 | 2 | 52 | 136 | 2,070 | 84 | 7,782 | 70.66% |
| 69 | 2 | 54 | 138 | 2,208 | 82 | 7,866 | 71.42% |
| 70 | 3 | 57 | 210 | 2,418 | 79 | 7,948 | 72.16% |
| 71 | 3 | 60 | 213 | 2,631 | 76 | 8,027 | 72.88% |
| 72 | 2 | 62 | 144 | 2,775 | 74 | 8,103 | 73.57% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (67332)
 Meter Size: 1.5 "

Schedule: E-14
 Page 14 of 19
 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 76 | 4 | 64 | 304 | 3,075 | 72 | 8,547 | 77.60% |
| 77 | 1 | 65 | 77 | 3,152 | 71 | 8,619 | 78.25% |
| 79 | 1 | 66 | 79 | 3,231 | 70 | 8,761 | 79.54% |
| 80 | 3 | 69 | 240 | 3,471 | 67 | 8,831 | 80.18% |
| 81 | 3 | 72 | 243 | 3,714 | 64 | 8,898 | 80.79% |
| 82 | 4 | 76 | 328 | 4,042 | 60 | 8,962 | 81.37% |
| 83 | 1 | 77 | 83 | 4,125 | 59 | 9,022 | 81.91% |
| 84 | 2 | 79 | 168 | 4,293 | 57 | 9,081 | 82.45% |
| 85 | 1 | 80 | 85 | 4,378 | 56 | 9,138 | 82.97% |
| 86 | 3 | 83 | 258 | 4,636 | 53 | 9,194 | 83.48% |
| 87 | 4 | 87 | 348 | 4,984 | 49 | 9,247 | 83.96% |
| 89 | 4 | 91 | 356 | 5,340 | 45 | 9,345 | 84.85% |
| 90 | 1 | 92 | 90 | 5,430 | 44 | 9,390 | 85.26% |
| 91 | 2 | 94 | 182 | 5,612 | 42 | 9,434 | 85.65% |
| 92 | 2 | 96 | 184 | 5,796 | 40 | 9,476 | 86.04% |
| 93 | 1 | 97 | 93 | 5,889 | 39 | 9,516 | 86.40% |
| 94 | 2 | 99 | 188 | 6,077 | 37 | 9,555 | 86.75% |
| 95 | 2 | 101 | 190 | 6,267 | 35 | 9,592 | 87.09% |
| 96 | 1 | 102 | 96 | 6,363 | 34 | 9,627 | 87.41% |
| 97 | 2 | 104 | 194 | 6,557 | 32 | 9,661 | 87.72% |
| 98 | 1 | 105 | 98 | 6,655 | 31 | 9,693 | 88.01% |
| 100 | 1 | 106 | 100 | 6,755 | 30 | 9,755 | 88.57% |
| 101 | 1 | 107 | 101 | 6,856 | 29 | 9,785 | 88.84% |
| 102 | 4 | 111 | 408 | 7,264 | 25 | 9,814 | 89.10% |
| 103 | 1 | 112 | 103 | 7,367 | 24 | 9,839 | 89.33% |
| 104 | 1 | 113 | 104 | 7,471 | 23 | 9,863 | 89.55% |
| 105 | 3 | 116 | 315 | 7,786 | 20 | 9,886 | 89.76% |
| 107 | 1 | 117 | 107 | 7,893 | 19 | 9,926 | 90.12% |
| 108 | 1 | 118 | 108 | 8,001 | 18 | 9,945 | 90.29% |
| 115 | 3 | 121 | 345 | 8,346 | 15 | 10,071 | 91.44% |
| 118 | 1 | 122 | 118 | 8,464 | 14 | 10,116 | 91.85% |
| 120 | 1 | 123 | 120 | 8,584 | 13 | 10,144 | 92.10% |
| 127 | 1 | 124 | 127 | 8,711 | 12 | 10,235 | 92.93% |
| 134 | 1 | 125 | 134 | 8,845 | 11 | 10,319 | 93.69% |
| 142 | 1 | 126 | 142 | 8,987 | 10 | 10,407 | 94.49% |
| 144 | 1 | 127 | 144 | 9,131 | 9 | 10,427 | 94.67% |
| 147 | 1 | 128 | 147 | 9,278 | 8 | 10,454 | 94.92% |
| 150 | 1 | 129 | 150 | 9,428 | 7 | 10,478 | 95.13% |
| 152 | 1 | 130 | 152 | 9,580 | 6 | 10,492 | 95.26% |
| 189 | 1 | 131 | 189 | 9,769 | 5 | 10,714 | 97.28% |
| 211 | 1 | 132 | 211 | 9,980 | 4 | 10,824 | 98.27% |
| 221 | 1 | 133 | 221 | 10,201 | 3 | 10,864 | 98.64% |
| 241 | 1 | 134 | 241 | 10,442 | 2 | 10,924 | 99.18% |
| 276 | 1 | 135 | 276 | 10,718 | 1 | 10,994 | 99.82% |
| 296 | 1 | 136 | 296 | 11,014 | 0 | 11,014 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2 " (69333)

Schedule: E-14
 Page 15 of 19
 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|--------------------|--------------------|---------------------|---------------------|-----------------------|-------------------|-------------------------|------------------------|
| Consumpt. 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 | 181 | 0 | 0.00% |
| 4 | 1 | 1 | 4 | 4 | 180 | 724 | 13.40% |
| 5 | 1 | 2 | 5 | 9 | 179 | 904 | 16.73% |
| 6 | 2 | 4 | 12 | 21 | 177 | 1,083 | 20.04% |
| 8 | 1 | 5 | 8 | 29 | 176 | 1,437 | 26.59% |
| 9 | 1 | 6 | 9 | 38 | 175 | 1,613 | 29.84% |
| 10 | 3 | 9 | 30 | 68 | 172 | 1,788 | 33.08% |
| 11 | 2 | 11 | 22 | 90 | 170 | 1,960 | 36.26% |
| 12 | 4 | 15 | 48 | 138 | 166 | 2,130 | 39.41% |
| 13 | 1 | 16 | 13 | 151 | 165 | 2,296 | 42.48% |
| 14 | 2 | 18 | 28 | 179 | 163 | 2,461 | 45.53% |
| 15 | 2 | 20 | 30 | 209 | 161 | 2,624 | 48.55% |
| 16 | 4 | 24 | 64 | 273 | 157 | 2,785 | 51.53% |
| 17 | 2 | 26 | 34 | 307 | 155 | 2,942 | 54.43% |
| 18 | 1 | 27 | 18 | 325 | 154 | 3,097 | 57.30% |
| 19 | 3 | 30 | 57 | 382 | 151 | 3,251 | 60.15% |
| 20 | 7 | 37 | 140 | 522 | 144 | 3,402 | 62.94% |
| 21 | 5 | 42 | 105 | 627 | 139 | 3,546 | 65.61% |
| 22 | 7 | 49 | 154 | 781 | 132 | 3,685 | 68.18% |
| 23 | 9 | 58 | 207 | 988 | 123 | 3,817 | 70.62% |
| 24 | 8 | 66 | 192 | 1,180 | 115 | 3,940 | 72.90% |
| 25 | 7 | 73 | 175 | 1,355 | 108 | 4,055 | 75.02% |
| 26 | 8 | 81 | 208 | 1,563 | 100 | 4,163 | 77.02% |
| 27 | 8 | 89 | 216 | 1,779 | 92 | 4,263 | 78.87% |
| 28 | 9 | 98 | 252 | 2,031 | 83 | 4,355 | 80.57% |
| 29 | 11 | 109 | 319 | 2,350 | 72 | 4,438 | 82.11% |
| 30 | 9 | 118 | 270 | 2,620 | 63 | 4,510 | 83.44% |
| 31 | 4 | 122 | 124 | 2,744 | 59 | 4,573 | 84.61% |
| 32 | 6 | 128 | 192 | 2,936 | 53 | 4,632 | 85.70% |
| 33 | 3 | 131 | 99 | 3,035 | 50 | 4,685 | 86.68% |
| 34 | 7 | 138 | 238 | 3,273 | 43 | 4,735 | 87.60% |
| 35 | 5 | 143 | 175 | 3,448 | 38 | 4,778 | 88.40% |
| 36 | 4 | 147 | 144 | 3,592 | 34 | 4,816 | 89.10% |
| 37 | 3 | 150 | 111 | 3,703 | 31 | 4,850 | 89.73% |
| 38 | 2 | 152 | 76 | 3,779 | 29 | 4,881 | 90.31% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2 " (69333)

Schedule: E-14
 Page 16 of 19
 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. Level | Number of Bills | Cumulative Bills | Gallons Consumed (1)x(2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)x(6)]+(5) | Percentage of Total |
| 39 | 4 | 154 | 156 | 3,931 | 27 | 4,984 | 92.21% |
| 40 | 2 | 156 | 80 | 4,011 | 25 | 5,011 | 92.71% |
| 41 | 3 | 159 | 123 | 4,134 | 22 | 5,036 | 93.17% |
| 42 | 2 | 161 | 84 | 4,218 | 20 | 5,058 | 93.58% |
| 45 | 1 | 162 | 45 | 4,263 | 19 | 5,118 | 94.69% |
| 46 | 1 | 163 | 46 | 4,309 | 18 | 5,137 | 95.04% |
| 47 | 2 | 165 | 94 | 4,403 | 16 | 5,155 | 95.37% |
| 49 | 1 | 166 | 49 | 4,452 | 15 | 5,187 | 95.97% |
| 52 | 1 | 167 | 52 | 4,504 | 14 | 5,232 | 96.80% |
| 53 | 1 | 168 | 53 | 4,557 | 13 | 5,246 | 97.06% |
| 54 | 3 | 171 | 162 | 4,719 | 10 | 5,259 | 97.30% |
| 55 | 1 | 172 | 55 | 4,774 | 9 | 5,269 | 97.48% |
| 57 | 1 | 173 | 57 | 4,831 | 8 | 5,287 | 97.82% |
| 61 | 1 | 174 | 61 | 4,892 | 7 | 5,319 | 98.41% |
| 62 | 1 | 175 | 62 | 4,954 | 6 | 5,326 | 98.54% |
| 64 | 1 | 176 | 64 | 5,018 | 5 | 5,338 | 98.76% |
| 72 | 1 | 177 | 72 | 5,090 | 4 | 5,378 | 99.50% |
| 75 | 1 | 178 | 75 | 5,165 | 3 | 5,390 | 99.72% |
| 76 | 1 | 179 | 76 | 5,241 | 2 | 5,393 | 99.78% |
| 79 | 1 | 180 | 79 | 5,320 | 1 | 5,399 | 99.89% |
| 85 | 1 | 181 | 85 | 5,405 | 0 | 5,405 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2 " (69333)

Schedule: E-14
 Page 17 of 19
 Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 95 | 0 | 0.00% |
| 2 | 1 | 1 | 2 | 2 | 94 | 190 | 9.78% |
| 3 | 1 | 2 | 3 | 5 | 93 | 284 | 14.62% |
| 4 | 3 | 5 | 12 | 17 | 90 | 377 | 19.41% |
| 5 | 1 | 6 | 5 | 22 | 89 | 467 | 24.05% |
| 6 | 1 | 7 | 6 | 28 | 88 | 556 | 28.63% |
| 7 | 1 | 8 | 7 | 35 | 87 | 644 | 33.16% |
| 8 | 2 | 10 | 16 | 51 | 85 | 731 | 37.64% |
| 10 | 3 | 13 | 30 | 81 | 82 | 901 | 46.40% |
| 11 | 2 | 15 | 22 | 103 | 80 | 983 | 50.62% |
| 12 | 2 | 17 | 24 | 127 | 78 | 1,063 | 54.74% |
| 13 | 2 | 19 | 26 | 153 | 76 | 1,141 | 58.75% |
| 14 | 4 | 23 | 56 | 209 | 72 | 1,217 | 62.67% |
| 15 | 5 | 28 | 75 | 284 | 67 | 1,289 | 66.37% |
| 16 | 4 | 32 | 64 | 348 | 63 | 1,356 | 69.82% |
| 17 | 4 | 36 | 68 | 416 | 59 | 1,419 | 73.07% |
| 18 | 7 | 43 | 126 | 542 | 52 | 1,478 | 76.11% |
| 19 | 3 | 46 | 57 | 599 | 49 | 1,530 | 78.78% |
| 20 | 4 | 50 | 80 | 679 | 45 | 1,579 | 81.31% |
| 21 | 2 | 52 | 42 | 721 | 43 | 1,624 | 83.63% |
| 22 | 8 | 60 | 176 | 897 | 35 | 1,667 | 85.84% |
| 23 | 6 | 66 | 138 | 1,035 | 29 | 1,702 | 87.64% |
| 24 | 4 | 70 | 96 | 1,131 | 25 | 1,731 | 89.13% |
| 25 | 6 | 76 | 150 | 1,281 | 19 | 1,756 | 90.42% |
| 26 | 1 | 77 | 26 | 1,307 | 18 | 1,775 | 91.40% |
| 27 | 1 | 78 | 27 | 1,334 | 17 | 1,793 | 92.33% |
| 28 | 2 | 80 | 56 | 1,390 | 15 | 1,810 | 93.20% |
| 30 | 2 | 82 | 60 | 1,450 | 13 | 1,840 | 94.75% |
| 31 | 4 | 86 | 124 | 1,574 | 9 | 1,853 | 95.42% |
| 32 | 2 | 88 | 64 | 1,638 | 7 | 1,862 | 95.88% |
| 36 | 1 | 89 | 36 | 1,674 | 6 | 1,890 | 97.32% |
| 37 | 1 | 90 | 37 | 1,711 | 5 | 1,896 | 97.63% |
| 38 | 2 | 92 | 76 | 1,787 | 3 | 1,901 | 97.89% |
| 39 | 1 | 93 | 39 | 1,826 | 2 | 1,904 | 98.04% |
| 42 | 1 | 94 | 42 | 1,868 | 1 | 1,910 | 98.35% |
| 74 | 1 | 95 | 74 | 1,942 | 0 | 1,942 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
 Docket No.: 030445-WS
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (69334)

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect through 8/31/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------------|-----------------|------------------|--------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumpt. 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 | 0 | 0 | 0 | 0 | 8 | 0 | 0.00% |
| 501 | 1 | 1 | 501 | 501 | 7 | 4,008 | 83.27% |
| 530 | 1 | 2 | 530 | 1,031 | 6 | 4,211 | 87.49% |
| 545 | 1 | 3 | 545 | 1,576 | 5 | 4,301 | 89.36% |
| 562 | 1 | 4 | 562 | 2,138 | 4 | 4,386 | 91.13% |
| 568 | 1 | 5 | 568 | 2,706 | 3 | 4,410 | 91.63% |
| 630 | 1 | 6 | 630 | 3,336 | 2 | 4,596 | 95.49% |
| 688 | 1 | 7 | 688 | 4,024 | 1 | 4,712 | 97.90% |
| 789 | 1 | 8 | 789 | 4,813 | 0 | 4,813 | 100.00% |

Billing Analysis Schedules

Florida Public Service Commission

Company: Utilities Inc. Of Eagle Ridge
Docket No.: 030445-WS
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: General Service
Meter Size: 3 " (69334)

Schedule: E-14
Page 19 of 19
Preparer: Seidman, F.

Rates in effect 9/01/02

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----------|----------|------------|---------|------------|----------|---------------|------------|
| Consumpt. | Number | Cumulative | Gallons | Cumulative | Reversed | Consolidated | Percentage |
| Level | of Bills | Bills | (1)x(2) | Gallons | Bills | Factor | of Total |
| | | | | | | [(1)x(6)]+(5) | |
| 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0.00% |
| 505 | 1 | 1 | 505 | 505 | 3 | 2,020 | 72.09% |
| 739 | 1 | 2 | 739 | 1,244 | 2 | 2,722 | 97.14% |
| 776 | 1 | 3 | 776 | 2,020 | 1 | 2,796 | 99.79% |
| 782 | 1 | 4 | 782 | 2,802 | 0 | 2,802 | 100.00% |