

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
BAYSIDE UTILITY SERVICES, INC.,
for an increase in water and wastewater
rates in Bay County, Florida

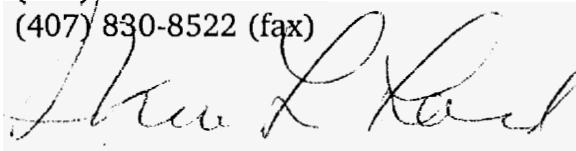
DOCKET NO. 030444-WS

NOTICE OF FILING

BAYSIDE UTILITY SERVICES, INC., by and through its undersigned attorneys, hereby gives notice of filing in the above-referenced docket the Exhibits to the Direct Testimony of Frank Seidman, which were inadvertently not filed with the Direct Testimony.

Respectfully submitted this 22nd day of
October, 2004, by:

ROSE, SUNDSTROM & BENTLEY, LLP
600 S. North Lake Boulevard, Suite 160
Altamonte Springs, Florida 32701
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VALERIE L. LORD
MARTIN S. FRIEDMAN
For the Firm

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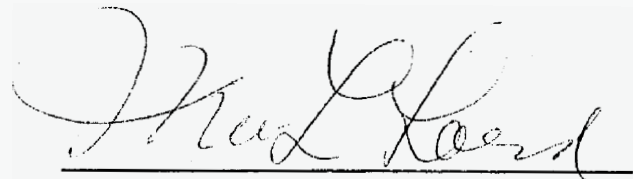
CERTIFICATE OF SERVICE
DOCKET NO. 030444-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Federal Express this 21st day of October, 2004, to:

Stephen C. Reilly, Associate Public Counsel
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400

Ralph Jaeger, Esquire (via hand delivery on 10/22/04)
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

W. C. Henry, Esquire
Burke, Blue & Hutchison
221 McKenzie Avenue
Panama City, FL 32401



MARTIN S. FRIEDMAN
VALERIE L. LORD
For the Firm

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030444-WS

BAYSIDE UTILITY SERVICES, INC.

DIRECT TESTIMONY OF

FRANK SEIDMAN

REGARDING THE APPLICATION FOR

INCREASE IN WATER AND WASTEWATER

RATES AND CHARGES

IN

BAY COUNTY, FLORIDA

EXHIBITS TO

DIRECT TESTIMONY OF

FRANK SEIDMAN

Exhibit ____ (FS-1) MFRs (Exhibit 1 to Application)

CLASS B
WATER AND/OR WASTEWATER UTILITIES

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

OF

Bayside Utility Services, Inc.

Docket No. 030444-WS

VOLUME I



FOR THE

Test Year ended December 31, 2002

ATTACHMENT "C"

Response to Deficiencies

Docket No. 030444-WS

Bayside Utility Services, Inc.

The following are the revised schedules for the MFR for Bayside Utility Services, Inc.:

A-3	3, 3a	Adjustments to Rate Base
A-15	15	Schedule of AFUDC Rates Used
B-1	20	Net Operating Income Statement - Water
B-2	21	Net Operating Income Statement - Sewer
B-3	22, 22a	Adjustments to Net Operating Income
B-7	26	Comparative O&M Expenses - Water
B-8	27	Comparative O&M Expenses - Sewer
B-11	30	Analysis of Maintenance Expense
B-13	32	Net Depreciation Expense - Water
B-14	33	Net Depreciation Expense - Sewer
B-15	34	Taxes Other than Income
C-1	35	Reconciliation of Total Income Tax Provision
C-2	36	State and Federal Income Tax Calculation - Current
C-6	40, 42	Accumulated Deferred Income Taxes
D-1	50	Requested Cost of Capital
D-2	51	Reconciliation of Capital Structure to Rate Base
D-5	54	Long-Term Debt - Beginning & End of Year Average
E-1	57, 57a	Rate Schedule - Present, Interim, and Final
E-2	58, 58a,b,c	Revenues at Test Year and Proposed Rates
E-3	59	Customer Monthly Billing Schedule
F-1	72	Gallons of Water Pumped, Sold & Unaccounted For
F-9	80	Equivalent Residential Connections - Water
F-10	81	Equivalent Residential Connections - Wastewater
B-1 Interim	85	Net Operating Income Statement - Water
B-2 Interim	86	Net Operating Income Statement - Sewer
B-3 Interim	87	Adjustments to Net Operating Income
C-1 Interim	88	Reconciliation of Total Income Tax Provision
C-2 Interim	89	State and Federal Income Tax Calculation - Current
D-1 Interim	90	Requested Cost of Capital
D-2 Interim	91	Reconciliation of Capital Structure to Rate Base
E-1 Interim	92 - 93	Rate Schedule - Present, Interim, and Final
E-2 Interim	94,94a,95,95a	Revenues at Test Year and Interim Rates

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Water Rate Base
A-2	2	Sewer Rate Base
A-3	3	Adjustments to Rate Base
A-4	4	Annual Plant Additions and Balances
A-5	5	Water Plant in Service by Primary Account
A-6	6	Sewer Plant in Service by Primary Account
A-7	7	Summary of Non-Used & Useful Plant
A-8	8	Annual Accumulated Depreciation Additions and Balances
A-9	9	Water Accumulated Depreciation by Primary Account
A-10	10	Sewer Accumulated Depreciation by Primary Account
A-11	11	Annual Additions and Balances to CIAC
A-12	12	CIAC by Type and Classification
A-13	13	Annual Additions and Balances of Amortization of CIAC
A-14	14	Accumulated Amortization of CIAC by Type and Classification
A-15	15	Schedule of AFUDC Rates Used
A-16	16	Annual Additions and Balances of Advances for Construction
A-17	17	Working Capital Allowance Calculation
A-18	18	Balance Sheet - Assets
A-19	19	Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	20	Net Operating Income Statement - Water
B-2	21	Net Operating Income Statement - Sewer
B-3	22	Adjustments to Net Operating Income
B-4	23	Test Year Operating Revenues
B-5	24	Water O&M Expenses by Month
B-6	25	Sewer O&M Expenses by Month
B-7	26	Comparative O&M Expenses - Water
B-8	27	Comparative O&M Expenses - Sewer
B-9	28	Analysis of Contractual Services
B-10	29	Rate Case Expense Analysis
B-11	30	Analysis of Maintenance Expense
B-12	31	Schedule of Allocated Expenses
B-13	32	Net Depreciation Expense - Water
B-14	33	Net Depreciation Expense - Sewer
B-15	34	Taxes Other than Income

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>INCOME TAX</u>		
C-1	35	Reconciliation of Total Income Tax Provision
C-2	36	State and Federal Income Tax Calculation - Current
C-3	37	Schedule of Interest in Tax Expense Calculation
C-4	38	Book/Tax Differences - Permanent
C-5	39	Deferred Tax Expense
C-6	40 - 42	Accumulated Deferred Income Taxes
C-7	43 - 46	Investment Tax Credits
C-8	47	Parent(s) Debt Information
C-9	48	Income Tax Returns
C-10	49	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	50	Requested Cost of Capital
D-2	51	Reconciliation of Capital Structure to Rate Base
D-3	52	Preferred Stock Outstanding
D-4	53	Simple Average Cost Short-Term Debt
D-5	54	Long-Term Debt - Beginning & End of Year Average
D-6	55	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	56	Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	57 - 57A	Rate Schedule - Present, Interim, and Final
E-2	58 - 58C	Revenues at Test Year and Proposed Rates
E-3	59	Customer Monthly Billing Schedule
E-4	60	Miscellaneous Service Charges
E-5	61	Miscellaneous Service Charge Revenue
E-6	62	Public Fire Hydrants Schedule
E-7	63	Private Fire Protection Service
E-8	64	Contracts and Agreements
E-9	65	Tax or Franchise Fee
E-10	66 - 67	Service Availability Charges
E-11	68	Guaranteed Revenues Received
E-12	69	Class A Utility Cost of Service Study
E-13	70	Projected Test Year Revenue Calculation
E-14	71	Billing Analysis (contained in Volume II)

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>ENGINEERING SCHEDULES</u>		
F-1	72	Gallons of Water Pumped, Sold & Unaccounted For
F-2	73	Gallons of Wastewater Treated
F-3	74	Water Treatment Plant Statistics
F-4	75	Wastewater Treatment Plant Statistics
F-5	76	Used and Useful Calculations - Water
F-6	77	Used and Useful Calculations - Wastewater
F-7	78	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	79	Margin Reserve Calculations - Water and Wastewater
F-9	80	Equivalent Residential Connections - Water
F-10	81	Equivalent Residential Connections - Wastewater
<u>INTERIM SCHEDULES</u>		
A-1 Interim	82	Water Rate Base
A-2 Interim	83	Sewer Rate Base
A-3 Interim	84	Adjustments to Rate Base
B-1 Interim	85	Net Operating Income Statement - Water
B-2 Interim	86	Net Operating Income Statement - Sewer
B-3 Interim	87	Adjustments to Net Operating Income
C-1 Interim	88	Reconciliation of Total Income Tax Provision
C-2 Interim	89	State and Federal Income Tax Calculation - Current
D-1 Interim	90	Requested Cost of Capital
D-2 Interim	91	Reconciliation of Capital Structure to Rate Base
E-1 Interim	92 - 93	Rate Schedule - Present, Interim, and Final
E-2 Interim	94 - 95	Revenues at Test Year and Interim Rates
VOLUME II		
<u>Billing Analysis</u>		
E-14	1 - 2	Billing Analysis - Water - Residential, All Meters, Rates in effect through 9/15/02
E-14	3 - 4	Billing Analysis - Water - Residential, All Meters, Rates in effect 9/16/02
E-14	5 - 6	Billing Analysis - Water - Residential, All Meters, Rates in effect 10/21/02
E-14	7	Billing Analysis - Water - General Service, 5/8" Meters, Rates in effect through 9/15/02
E-14	8	Billing Analysis - Water - General Service, 5/8" Meters, Rates in effect 9/16/02
E-14	9	Billing Analysis - Water - General Service, 5/8" Meters, Rates in effect 10/21/02
E-14	10 - 11	Billing Analysis - Sewer - Residential, All Meters, Rates in effect through 9/15/02
E-14	12 - 13	Billing Analysis - Sewer - Residential, All Meters, Rates in effect 9/16/02
E-14	14 - 15	Billing Analysis - Sewer - Residential, All Meters, Rates in effect 10/21/02
E-14	16	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect through 9/15/02
E-14	17	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect 9/16/02
E-14	18	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect 10/21/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 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	\$ 235,308	\$ 80,000 A	\$ 315,308	A-5, A-3
2	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant	-	- B		A-7, A-3
4	Construction Work in Progress	-			A-18, A-3
5	Less: Accumulated Depreciation	(113,161)	(4,248) C	(117,409)	A-9, A-3
6	Less: CIAC	(52,911)		(52,911)	A-12
7	Accumulated Amortization of CIAC	40,503		40,503	A-14
8	Acquisition Adjustments	(9,182)	9,182 D		A-18, A-3
9	Accum. Amort. of Acq. Adjustments	526	(526) D		A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance	-	11,773 E	11,773	A-17, A-3
12	Total Rate Base	\$ 101,083	\$ 96,180	\$ 197,263	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ 382,444	\$ 50,000 A	\$ 432,444	A-6, A-3
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant	-	- B	-	A-7, A-3
4	Construction Work in Progress				A-18
5	Less: Accumulated Depreciation	(152,932)	(1,556) C	(154,488)	A-10, A-3
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14, A-3
8	Acquisition Adjustments	(31,105)	31,105 D		A-18, A-3
9	Accum. Amort. of Acq. Adjustments	1,738	(1,738) D		A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance		13,398 E	13,398	A-17, A-3
12	Total Rate Base	<u>\$ 200,146</u>	<u>\$ 91,209</u>	<u>\$ 291,354</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 030444-WS
 Preparer: Seidman, F.
 Revision No. 1

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	Acct. 334.4 Automatic Meter Reading Equipment	55,000	
3	Acct. 331.4 Water Main Improvements	25,000	
4	Acct. 354.2 Lift Station Improvements	-	25,000
5	Acct. 361.2 Gravity Main Improvements	-	25,000
6	Total Plant in Service	\$ 80,000	50,000
7	<u>(B) Non Used & Useful Plant in Service (Page A-7)</u>	\$	
8	<u>(C) Accumulated Depreciation - Proforma (see page 2 of Schedule)</u>		
9	Acct. 334.4 Automatic Meter Reading Equipment	(3,667)	
10	Acct. 331.4 Water Main Improvements	(581)	
11	Acct. 354.2 Lift Station Improvements	-	(1,000)
12	Acct. 361.2 Gravity Main Improvements	-	(556)
13	Total Accumulated Depreciation	\$ (4,248)	(1,556)
14	<u>(D) Acquisition Adjustment</u>		
15	Acquisition Adjustment not included in rate base	\$ 9,182	31,105
16	Amort. Of Acquisition Adjustment not included in rate base	\$ (526)	(1,738)
17	<u>(E) Working Capital</u>		
18	Adjusted O&M (Page A-17), divided by 8	\$ 11,773	13,398
19	Total	\$ 96,180	\$ 91,209

Supplement to Schedule of Adjustments to Rate Base & Operating Income

Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedules: A-3/B-3
 Page 2 of 2
 Docket No.: 030444-WS
 Preparer: Seidman, F.
 Revision No. 1

Bayside Proforma Adjustments

Plant in Service	W	Pct U&U	S	Pct U&U	NARUC Acct	Service Life
Acct. 334.4 Automatic Meter Reading Equipment	55,000	100%			347	15
Acct. 331.4 Water Main Improvements	25,000	100%			331	43
Acct. 354.2 Lift Station Improvements			25,000	100%	354	25
Acct. 361.2 Gravity Main Improvements			25,000	100%	361	45
Totals	80,000	100%	50,000	100%		
Accum. Depreciation						
Acct. 334.4 Automatic Meter Reading Equipment	3,667	100%				
Acct. 331.4 Water Main Improvements	581	100%				
Acct. 354.2 Lift Station Improvements			1,000	100%		
Acct. 361.2 Gravity Main Improvements			556	100%		
Totals	4,248	100%	1,556	100%		
Depreciation Expense						
Acct. 334.4 Automatic Meter Reading Equipment	3,667	100%				
Acct. 331.4 Water Main Improvements	581	100%				
Acct. 354.2 Lift Station Improvements			1,000	100%		
Acct. 361.2 Gravity Main Improvements			556	100%		
Totals	4,248	100%	1,556	100%		

NOTE: All improvements are to portions of the distribution and collection systems, which, as explained in Schedule F-7, are 100% used & useful.
 The improvements are all necessary to maintain adequate and sufficient service to existing customers, and are, therefore, also 100% used & useful.

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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 Balance	\$ 181,351	\$ 349,524
2	1998 Additions		
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	181,351	349,524
6	1999 Additions		
7	1999 Retirements		
8	1999 Adjustments	46,447	10,756
9	12/31/99 Balance	227,798	360,280
10	2000 Additions	(444)	101
11	2000 Retirements		
12	2000 Adjustments		
13	12/31/00 Balance	227,354	360,381
14	2001 Additions	15,839	18,252
15	2001 Retirements	15,619	1,232
16	2001 Adjustments		
17	12/31/01 Balance	227,574	377,401
18	2002 Additions	15,468	17,917
19	2002 Retirements		7,831
20	2002 Adjustments		
21	12/31/02 Balance	243,042	387,487

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

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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-5
Page 1 of 1
Preparer: Seidman, F.

Recap Schedules: A-1, 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	301.1 Organization	\$ 21,194	\$ 21,194	\$ 21,194		
3	302.1 Franchises	17,522	18,171	17,846		
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	900	900	900		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other intakes					
10	307.2 Wells & Springs	0	420	210		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	211	2,789	1,500		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment					
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	0	150	75		
25	331.4 Transm. & Distribution Mains	111,590	118,803	115,196		
26	333.4 Services	28,665	33,059	30,862		
27	334.4 Meters & Meter Installations	34,144	34,768	34,456		
28	335.4 Hydrants	1,828	1,828	1,828		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	2,776	2,776	2,776		
34	341.5 Transportation Equipment					
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	8,744	8,185	8,465		
42	TOTAL	\$ 227,573	\$ 243,042	\$ 235,308		\$

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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	\$ 9,500	\$ 9,500	\$ 9,500		
3	352.1 Franchises	9,298	9,298	9,298		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	12,200	12,200	12,200		
8	360.2 Collection Sewers - Force	52,048	54,289	53,168		
9	361.2 Collection Sewers - Gravity	75,535	75,647	75,591		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
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					
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	218,820	226,553	222,687		
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$ 377,401	\$ 387,487	\$ 382,444		\$

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ -	\$ -	\$ -
WASTEWATER				
6	Plant in Service		\$ -	\$ -
7	Land			
8	Accumulated Depreciation			
9	Other -			
10	Total			

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: Bayside Utility Services, Inc.
Docket No.: 030444-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 Balance	\$ 112,502	\$ 171,788
2	1998 Additions	7,003	18,923
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	119,505	190,711
6	1999 Additions	1,911	643
7	1999 Retirements		
8	1999 Adjustments	(7,945)	(58,786)
9	12/31/99 Balance	113,471	132,568
10	2000 Additions	5,253	9,553
11	2000 Retirements		
12	2000 Adjustments		
13	12/31/00 Balance	118,724	142,121
14	2001 Additions	5,246	9,553
15	2001 Retirements	15,619	1,232
16	2001 Adjustments		
17	12/31/01 Balance	108,351	150,442
18	2002 Additions	5,467	10,046
19	2002 Retirements		7,831
20	2002 Adjustments	2,569	1,639
21	12/31/02 Balance	116,387	154,296

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 balances on MFR Schedules A-9 and A-10.

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

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Schedule Year Ended: December 31, 2002
Historic [X] 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-9
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	301.1 Organization	\$ 868	\$ 1,383	\$ 1,125		
3	302.1 Franchises	717	1,186	951		
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	54	81	68		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs					
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	123	173	148		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment					
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes		2	1		
25	331.4 Transm. & Distribution Mains	62,668	65,212	63,940		
26	333.4 Services	16,729	17,498	17,113		
27	334.4 Meters & Meter Installations	22,569	24,305	23,437		
28	335.4 Hydrants	1,396	1,438	1,417		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	2,921	3,108	3,015		
34	341.5 Transportation Equipment					
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	1,891	2,001	1,946		
42	TOTAL	\$ 109,936	\$ 116,386	\$ 113,161		\$

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Schedule Year Ended: December 31, 2002
Historic [X] 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: Seldman, 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	474	711	593		
3	352.1 Franchises	651	928	789		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	1,216	1,598	1,407		
8	360.2 Collection Sewers - Force	30,128	31,834	30,981		
9	361.2 Collection Sewers - Gravity	50,483	52,160	51,322		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
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					
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	68,615	67,064	67,840		
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$ 151,568	\$ 154,296	\$ 152,932		\$

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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 Balance	\$ 52,911	\$ 40,344
2	1998 Additions		
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	52,911	40,344
6	1999 Additions		
7	1999 Retirements		
8	1999 Adjustments		(40,344)
9	12/31/99 Balance	52,911	
10	2000 Additions		
11	2000 Retirements		
12	2000 Adjustments		
13	12/31/00 Balance	52,911	
14	2001 Additions		
15	2001 Retirements		
16	2001 Adjustments		
17	12/31/01 Balance	52,911	
18	2002 Additions		
19	2002 Retirements		
20	2002 Adjustments		
21	12/31/02 Balance	52,911	

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: Bayside Utility Services, Inc.
Docket No.: 030444-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 (Imputed by PSC; Order No. 19284)	52,911	52,911	52,911
6		\$ -	\$ -	\$ -
7	Total	\$ 52,911	\$ 52,911	\$ 52,911
WASTEWATER				
None				
8	Plant Capacity Fees			-
9	Line/Main Extension Fees			-
10	Contributed Plant		-	-
11	Other (Describe) - Cash for Plant		-	-
12		\$ -	\$ -	\$ -
13	Total	\$ -	\$ -	\$ -

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: Bayside Utility Services, Inc.
Docket No.: 030444-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 Balance	\$ 37,736	\$ 27,662
2	1998 Additions	1,648	1,193
3	1998 Retirements		
4	1998 Adjustments		
5	12/31/98 Balance	39,384	28,855
6	1999 Additions		
7	1999 Retirements		
8	1999 Adjustments	(2,669)	(28,855)
9	12/31/99 Balance	36,715	
10	2000 Additions	1,517	
11	2000 Retirements		
12	2000 Adjustments		
13	12/31/00 Balance	38,232	-
14	2001 Additions	1,516	
15	2001 Retirements		
16	2001 Adjustments		
17	12/31/01 Balance	39,748	-
18	2002 Additions	1,509	
19	2002 Retirements		
20	2002 Adjustments		
21	12/31/02 Balance	41,257	-

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: Bayside Utility Services, Inc.
Docket No.:
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) Prior 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 (See Sch. A-12)	\$ 39,748	\$ 41,257	40,503
6		\$ -	\$ -	-
7	Total	<u>\$ 39,748</u>	<u>\$ 41,257</u>	<u>\$ 40,503</u>
WASTEWATER				
None				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Plant			
11	Other (Describe)			
12		\$ -	\$ -	-
13	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002

Schedule: A-15
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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.			Jan - Jun	Jul - Dec
1	AFUDC rates since transfer:	1999	9.74%	9.79%
2		2000	9.96%	10.04%
3		2001	10.11%	9.36%
4		2002	8.96%	8.92%

There is no order authorizing the above AFUDC rates.

5 Per Rule 25-30.116(3)(a), the requested monthly discounted AFUDC rate, going forward is:

6 $M = [(1 + A/100)^{1/12}] \times 100$

7 where:

8 $A = \text{Annual AFUDC rate (see Sch. D-1)} = 9.18\%$

9 $M = 0.734583\%$

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

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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 Balance	\$	\$
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	-	-

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ 91,698	\$ 104,533
3	Adjustments to O & M expense per B-1 and B-2	2,486	2,650
4	Total adjusted O & M expense	94,184	107,183
5	Divide by 8	8	8
6	Equals working capital	\$ 11,773	\$ 13,398
7	<u>Interim Rates - 12/31/02</u>		
8	Total O & M Expense	\$ 91,698	\$ 104,533
9	Adjustments to O & M expense per B-1(a) and B-2(a)	2,486	2,650
10	Total adjusted O & M expense	94,184	107,183
11	Divide by 8	8	8
12	Equals working capital	\$ 11,773	\$ 13,398

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ 630,529	\$ 604,974
2	Construction Work in Progress		-
3	Other Utility Plant Adjustments (Net Acq. Adj.)		(76,043)
4	GROSS UTILITY PLANT	630,529	528,931
5	Less: Accumulated Depreciation	(270,682)	(261,504)
6	NET UTILITY PLANT	<u>359,847</u>	<u>267,427</u>
7	Cash	59	
8	Special Deposits	150	150
9	Accounts Rec'b - customers	25,438	28,038
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		
16	TOTAL CURRENT ASSETS	<u>25,648</u>	<u>28,188</u>
17	Net nonutility property		
18	Unamortized Debt Discount & Exp.		
19	Prelim. Survey & Investigation Charges		
20	Clearing Accounts		
21	Deferred Rate Case Expense	486	-
22	Other Miscellaneous Deferred Debits		
23	Accum. Deferred Income Taxes		
24	TOTAL OTHER ASSETS	<u>486</u>	
25	TOTAL ASSETS	<u>\$ 385,980</u>	<u>\$ 295,615</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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)	(3) Test Year Ended 12/31/02	(4) Prior Year Ended 12/31/01
	EQUITY CAPITAL & LIABILITIES		
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued		
3	Additional Paid in Capital	203,666	203,666
4	Retained Earnings	(74,016)	(21,696)
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL	130,651	182,971
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies		
10	Other Long-Term Debt		
11	TOTAL LONG-TERM DEBT		
12	Accounts Payable	9,800	9,000
13	Notes Payable		
14	Notes & Accounts Payable - Assoc. Cos.	216,816	82,340
15	Customer Deposits	9,149	7,819
16	Accrued Taxes	(1,000)	(5,000)
17	Accrued Interest	(153)	(225)
18	Accrued Dividends		
19	Misc. Current and Accrued Liabilities		
20	TOTAL CURRENT & ACCRUED LIABILITIES	234,613	93,934
21	Advances for Construction		
22	Prepaid Capacity Charges		
23	Accum. Deferred ITC's		
24	Operating Reserves		
25	TOTAL DEFERRED CREDITS & OPER. RESERVES		
26	Contributions in Aid of Construction	52,911	52,911
27	Less: Accum. Amortization of CIAC	(41,257)	(39,748)
28	Accumulated Deferred Income Taxes	9,063	5,547
29	Total Equity Capital and Liabilities	\$ 385,980	\$ 295,615

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	\$ 64,713	\$ 1,181 A	\$ 65,894	\$ 81,669 F	\$ 147,563	B-4, E-2
2	Operation & Maintenance	91,698	2,486 B	94,184	12,864 G	107,048	B-5, B-3
3	Depreciation, net of CIAC Amort.	5,985	4,248 C	10,233		10,233	B-13, B-3
4	Amortization						B-3
5	Taxes Other Than Income	4,719	201 D	4,919	3,675 H	8,594	B-15, B-3
6	Provision for Income Taxes	(14,723)	14,723 E	-	3,579 I	3,579	C-1, B-3
7	OPERATING EXPENSES	87,678	21,658	109,336	20,118	129,454	
8	NET OPERATING INCOME	\$ (22,965)	\$ (20,477)	\$ (43,442)	\$ 61,551	\$ 18,109	
9	RATE BASE	\$ 101,083		197,263		\$ 197,263	
10	RATE OF RETURN	--	%	--	%	9.18	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Seldman, F.
 Revision No. 1

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	\$ 90,721	\$ 1,892	A \$ 92,613	\$ 81,447	F \$ 174,060	B-4, E-2
2	Operation & Maintenance	104,533	2,650	B 107,183	12,864	G 120,047	B-6, B-3
3	Depreciation, net of CIAC Amort.	10,559	1,556	C 12,114		12,114	B-14, B-3
4	Amortization				0		B-3
5	Taxes Other Than Income	5,920	239	D 6,159	3,665	H 9,824	B-15, B-3
6	Provision for Income Taxes	(12,203)	12,203	E -	5,329	I 5,329	C-1, B-3
7	OPERATING EXPENSES	108,809	16,647	125,456	21,858	147,314	
8	NET OPERATING INCOME	\$ (18,088)	\$ (14,755)	\$ (32,843)	\$ 59,589	\$ 26,746	
9	RATE BASE	\$ 200,146		\$ 291,354		\$ 291,354	
10	RATE OF RETURN	-	%	-	%	9.18	%

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-3
 Page 1 of 2
 Docket No.: 030444-WS
 Preparer: Seldman, F.
 Revision No. 1

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>		
2	Adjust for annualized revenues at current rates	\$ 1,181	\$ 1,892
3 (B)	<u>Operations & Maintenance (O&M) Expenses</u>		
4	(1) Adjust salaries for 3% increase over TY expenses	659	607
5	(2) Adjust health cost expense - 25.86% over TY expenses	1,293	1,293
6	(3) Adjust insurance expense - 36.88% over TY expenses	534	749
7	Total O&M adjustments.	\$ 2,486	\$ 2,650
8 (C)	<u>Depreciation Expense (see Page 2 of Schedule)</u>		
9	(1) Depreciation expense for proforma additions		
10	Acct. 334.4 Automatic Meter Reading Equipment	3,667	
11	Acct. 331.4 Water Main Improvements	581	
12	Acct. 354.2 Lift Station Improvements		1,000
13	Acct. 361.2 Gravity Main Improvements		556
14	(2) Non-used and useful depreciation (Page B-13, 14)		
		\$ 4,248	\$ 1,556
15 (D)	<u>Taxes Other Than Income</u>		
16	(1) Payroll taxes		
17	Adjust for salary changes per Adjustment (B) above		
18	(Page B-15)	53	53
19	(2) Property Taxes		
20	Adjust for proforma additions to plant and for		
21	non-used & useful plant (Page B-15)	34	17
22	(3) Regulatory Assessment fees		
23	Adjust for actual TY & annualized revenues	114	170
24	Total Taxes Other adjustments.	\$ 201	\$ 239
25 (E)	<u>Provision for Income Taxes</u>		
26	Remove negative income tax expense	14,723	12,203
27 (F)	<u>Revenue Increase</u>		
28	Increase in revenue required by the Utility to realize a		
29	9.18 % rate of return	\$ 81,669	\$ 81,447
30 (G)	<u>Rate Case Expense</u>		
31	1/4 of Rate Case Expense (Page B-10)	\$ 12,864	\$ 12,864
32 (H)	<u>Taxes Other Than Income</u>		
33	Regulatory Assessment Fees (RAFs)		
34	Adjust for requested revenue increase (Page B-15)	\$ 3,675	\$ 3,665
35 (I)	<u>Provision for Income Taxes</u>		
36	Income Taxes (Page C-1)	\$ 3,579	\$ 5,329

Supplement to Schedule of Adjustments to Rate Base & Operating Income
 Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Florida Public Service Commission
 Schedules: A-3/B-3
 Page 2 of 2
 Docket No.: 030444-WS
 Preparer: Seidman, F.
 Revision No. 1

Bayside Proforma Adjustments

	W	Pct U&U	S	Pct U&U	NARUC Acct	Service Life
Plant in Service						
Acct. 334.4 Automatic Meter Reading Equipment	55,000	100%			347	15
Acct. 331.4 Water Main Improvements	25,000	100%			331	43
Acct. 354.2 Lift Station Improvements			25,000	100%	354	25
Acct. 361.2 Gravity Main Improvements			25,000	100%	361	45
Totals	80,000	100%	50,000	100%		
Accum. Depreciation						
Acct. 334.4 Automatic Meter Reading Equipment	3,667	100%				
Acct. 331.4 Water Main Improvements	581	100%				
Acct. 354.2 Lift Station Improvements			1,000	100%		
Acct. 361.2 Gravity Main Improvements			556	100%		
Totals	4,248	100%	1,556	100%		
Depreciation Expense						
Acct. 334.4 Automatic Meter Reading Equipment	3,667	100%				
Acct. 331.4 Water Main Improvements	581	100%				
Acct. 354.2 Lift Station Improvements			1,000	100%		
Acct. 361.2 Gravity Main Improvements			556	100%		
Totals	4,248	100%	1,556	100%		

NOTE: All improvements are to portions of the distribution and collection systems, which, as explained in Schedule F-7, are 100% used & useful.
 The improvements are all necessary to maintain adequate and sufficient service to existing customers, and are, therefore, also 100% used & useful.

Test Year Operating Revenues

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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 Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 62,477	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	1,281	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 87,042
8	462.2 Private Fire Protection		522.2 Measured - Commercial	2,337
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>63,758</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>89,379</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	955	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	0	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23	TOTAL OTHER WATER REVENUES	<u>955</u>	536 Other Sewer Revenues	1,342
24				
25			TOTAL OTHER SEWER REVENUES	<u>1,342</u>
26	TOTAL WATER OPERATING REVENUES	<u>\$ 64,713</u>		
27			TOTAL SEWER OPERATING REVENUES	<u>\$ 90,721</u>
28				

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Bayside Utility Services, Inc.

Docket No.: 030444-WS

Schedule Year Ended: December 31, 2002

Historic [X] or Projected []

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

Schedule: B-5

Page 1 of 1

Preparer: Seldman, F.

Recap Schedules: B-1

Line No.	(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
1	601 Salaries & Wages - Employees	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830	\$ 21,958
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits	545	545	545	545	545	545	545	545	545	545	545	545	6,545
4	610 Purchased Water	4,000	2,250	2,000	7,944	1,000	4,580		6,519	8,000	4,484	3,000	4,354	48,112
6	616 Purchased Power													
6	616 Fuel for Power Purchased													
7	618 Chemicals													
8	620 Materials & Supplies	839	204	756	227	141	216	139	878	152	473	3,060	770	7,856
9	631 Contractual Services - Engr.													
10	632 Contractual Services - Acct.	21	21	21	21	21	21	21	21	21	21	21	21	256
11	633 Contractual Services - Legal		261											261
	634 Contractual Services - Mgmt. Fees													
13	635 Contractual Services - Testing													
14	636 Contractual Services - Other	22	22	22	22	22	22	22	22	22	22	22	22	269
15	641 Rental of Building/Real Prop.													
16	642 Rental of Equipment													
17	650 Transportation Expenses	44	44	44	44	44	44	44	44	44	44	44	44	523
18	656 Insurance - Vehicle													
19	657 Insurance - General Liability													
20	658 Insurance - Workmen's Comp.													
21	659 Insurance - Other	121	121	121	121	121	121	121	121	121	121	121	121	1,449
21	660 Advertising Expense													
22	666 Reg. Comm. Exp. - Rate Case Amort.											214		214
23	667 Reg. Comm. Exp. - Other													
24	670 Bad Debt Expense	-	142	65	599	(11)	61	302	218	203	174	250	215	2,219
25	675 Miscellaneous Expenses	284	118	127	133	114	108	133	106	185	254	133	329	2,035
26	TOTAL	\$ 7,717	\$ 5,560	\$ 5,531	\$ 11,487	\$ 3,827	\$ 7,548	\$ 3,157	\$ 10,305	\$ 11,123	\$ 7,849	\$ 9,241	\$ 8,252	\$ 91,688

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] or Projected []

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

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

Line No.	(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
1	701 Salaries & Wages - Employees	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	\$ 1,687	20,247
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits	545	545	545	545	545	545	545	545	545	545	545	545	6,545
4	710 Purchased Sewage Treatment	2,000	6,521	5,000	(479)	3,200	6,821	(3,500)	6,719	4,500	5,654	2,000	954	39,859
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	700	2,160	-	2,860
6	716 Purchased Power	148	153	140	100	88	80	89	105	139	85	124	141	1,398
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies	754	297	6,569	2,945	8,142	74	734	13	2,447	1,011	44	2,314	25,245
10	731 Contractual Services - Engr.													
11	732 Contractual Services - Acct.	21	21	21	21	21	21	21	21	21	21	21	21	258
12	733 Contractual Services - Legal		261											261
13	734 Contractual Services - Mgmt. Fees													
14	736 Contractual Services - Other	22	22	22	22	22	22	22	22	22	22	22	22	268
15	741 Rental of Building/Real Prop.													
16	742 Rental of Equipment													
17	750 Transportation Expenses	23	23	23	23	23	23	23	23	23	23	23	23	270
18	766 Insurance - Vehicle													
19	767 Insurance - General Liability													
20	768 Insurance - Workman's Comp.													
21	769 Insurance - Other	169	169	169	169	169	169	169	169	169	169	169	169	2,031
22	760 Advertising Expense													
23	766 Reg. Comm. Exp. - Rate Case Amort.											214		214
24	767 Reg. Comm. Exp. - Other													
25	770 Bad Debt Expense	-	200	91	839	(15)	86	424	306	284	245	351	302	3,112
26	775 Miscellaneous Expenses	264	118	127	133	114	128	133	106	185	254	133	329	2,035
27	TOTAL	\$ 5,664	\$ 10,019	\$ 14,402	\$ 6,008	\$ 13,997	\$ 9,637	\$ 347	\$ 6,717	\$ 10,323	\$ 10,416	\$ 7,495	\$ 6,507	\$ 104,533

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002

Schedule: B-7
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/97	(3) Adjusted Current TY 12/31/02	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	\$ 5,729	\$ 22,618	16,889	294.7%	<p>General Explanation: Current owners assumed operation in 1999 and have no knowledge of the basis of prior owner/developers operations and expenses. From a cursory review, it appears that of the \$46,893 increase, \$24,727 is for salaries and benefits and \$18,134 is for purchased water. Without these two items, the overall increase in O&M for the 5 year period is only 8.44% versus the 12.09% that would be associated with changes in customers and the CPI. The \$18,134 increase is an increase in purchased water cost and beyond the control of the utility. The increase in salaries, although large in appearance, still only results in less than \$23,000/yr in total salaries, for all operating and administrative services. - less than the cost for one full time employee. The associated benefit cost of \$7,838 is new to this utility; the previous owner recorded no employees benefits of any kind. Such benefits are necessary and proper to maintain quality employees.</p> <p>Materials & Supplies: As with wastewater, this is indicative of greater attention to maintenance of a system that was acknowledged to be old and have problems in the last case, under prior owner. Current management confirms problems with the design and maintenance under prior management. Current expenses reflect 15 repairs to services and 8 repairs to main breaks, which account for \$6,700 of the \$7,856 annual M&S expense. These were reasonable and necessary to bring the system back to a higher level of repair.</p> <p>Bad debt expense: Actual 1997 bad debt expense was 8.6% of revenues. PSC adjusted it to the amount show which is 1.4%, although acknowledging that with transient nature of customer base, it experienced high levels of bad debt. The expense has fluctuated between 2.64% and 3.2% over the past 3 years and is 3.2% for TY, which appears reasonable for the type of customer base.</p> <p>Misc. expense: Utility has no insight into level of expense under prior owner. In 1997, it was 3.3% of total W&S O&M. For the test year it was reduced to 2.1 % of total W&S O&M, although allocated differently between W&S. This appears to be a reasonable level.</p>
2	603 Salaries & Wages - Officers, Etc.		-	-		
3	604 Employee Pensions & Benefits		7,838	7,838	New	
4	610 Purchased Water	29,978	48,112	18,134	60.4%	
5	615 Purchased Power	-	-	-		
6	616 Fuel for Power Purchased	-	-	-		
7	618 Chemicals	-	-	-		
8	620 Materials & Supplies	2,073	7,856	5,783	278.9%	
9	631 Contractual Services - Engr.	450	-	(450)		
10	632 Contractual Services - Acct.		256	256	New	
11	633 Contractual Services - Legal		261	261	New	
12	634 Contractual Services - Mgmt. Fees		-	-		
13	635 Contractual Services - Testing	450	-	(450)		
14	636 Contractual Services - Other	3,245	269	(2,976)	(91.71)	
15	641 Rental of Building/Real Prop.	1,919	-	(1,919)	(100.00)	
16	642 Rental of Equipment		-	-		
17	650 Transportation Expenses	1,000	523	(477)	(47.72)	
18	656 Insurance - Vehicle		-	-		
19	657 Insurance - General Liability		-	-		
20	658 Insurance - Workman's Comp.		-	-		
21	659 Insurance - Other	839	1,983	1,144	136.3%	
22	660 Advertising Expense		-	-		
23	666 Reg. Comm. Exp. - Rate Case Amort.		-	-		
24	667 Reg. Comm. Exp. - Other		-	-		
25	670 Bad Debt Expense	745	2,219	1,474	197.91	
26	675 Miscellaneous Expenses	649	2,035	1,386	213.61	
27	TOTAL	\$ 47,077	\$ 93,970	\$ 46,893	99.61 %	
28	Total Customers (ERC's)	287	287	-	%	
28a	Note: Customers and ERCs are the same for this system.					
29	Consumer Price Index - U	160.50	179.90	19	12.09 %	
30	Benchmark Index: Change in Customer ERC's			1.0000		
31	Increase in CPI			1.1209		
32				1.1209		
33	* - Rate Case expense excluded, as it is set by the PSC.					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002

Schedule: B-8
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/97	(3) Adjusted Current TY 12/31/02	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 5,729	\$ 20,985	\$ 15,256	266.30 %	<p>General Explanation: Current owners assumed operation in 1999 and have no knowledge of the basis of prior owner/developers operations and expenses. From a cursory review, it appears that of the \$59,615 increase, \$23,094 is for salaries and benefits and \$14,707 is for purchased treatment services. An additional \$21,125 is for an increase in materials and supplies. Without these three items, the overall increase in O&M is only 1.50% versus the 12.09% that would be associated with changes in customers and the CPI. The \$14,707 increase is an increase in purchased sewage treatment cost and is beyond the control of the utility. The increase in salaries, although large in appearance, still results in only less than \$21,000/yr in total salaries, for all operating and administrative services. - less than the cost for one full time employee. The associated benefit cost of \$7,838 is new to this utility; the previous owner recorded no employees benefits of any kind. Such benefits are necessary and proper to maintain quality employees. The \$19,368 increase in materials & supplies is indicative of greater attention to maintenance of the collection system. The system as purchased showed a general lack of attention by the prior owner, poor design and construction and difficulty of access to mains and services,</p> <p>Materials & Supplies: As indicated above, the increase in M&S is indicative of greater attention to maintenance of a system that was acknowledged to be old and have problems in the last case, under prior owner. Current expenses reflect 8 repairs to mains and associated plant and 24 incidents requiring sewer rodding. These account for \$24,000 of the \$25,345 annual M&S expense. These expenses were reasonable and necessary to bring the system back to a higher level of repair.</p> <p>Sludge removal: The prior owners recorded no sludge removal expense, although the PSC, in previous case indicated there were odor problems and a need for sludge removal. The PSC estimated a cost of \$25 every 3 years, but actual experience indicates this is severely understated. The expense has been \$3,364, \$6,130 and \$2,860 in 2000, 2001 and 2002, respectively for sludge removal activities which include the removal of debris and the cleaning of manholes and wet wells and the hauling and disposal of sludge, including dumping fees. The TY expense of \$2,860 is reasonable.</p> <p>Bad debt expense: Actual 1997 bad debt expense was 8.6% of revenues. PSC adjusted it to the amount show which is 1.4%, although acknowledging that with transient nature of customer base, it experienced high levels of bad debt. Actual expense in 1998 was 3.2%. It has fluctuated between 2.65% and 3.43% over past 3 years and is 3.43% for TY, which appears reasonable.</p>
2	703 Salaries & Wages - Officers, Etc.		7,838	7,838	New	
3	704 Employee Pensions & Benefits		24,982	39,689	58.87	
4	710 Purchased Sewage Treatment	275	2,860	2,585	940.00	
5	711 Sludge Removal Expense	1,037	1,398	361	34.83	
6	715 Purchased Power			(120)	(100.00)	
7	716 Fuel for Power Purchased	120	4,220	25,345	500.59	
8	718 Chemicals	1,520		(1,520)	(100.00)	
9	720 Materials & Supplies		256	256	New	
10	731 Contractual Services - Engr.		261	261	New	
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	734 Contractual Services - Mgmt. Fees					
14	735 Contractual Services - Other	2,467	305	(2,162)	(87.63)	
15	741 Rental of Building/Real Prop.	1,385		(1,385)	(100.00)	
16	742 Rental of Equipment					
17	750 Transportation Expenses	1,000	270	(730)	(72.97)	
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other	839	1,278	439	52.36	
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense	745	3,112	2,367	317.70	
26	775 Miscellaneous Expenses	1,719	2,054	335	19.51	
27	TOTAL	\$ 46,038	\$ 105,653	\$ 59,615	129.49 %	
28	Total Customers (ERC's)	287	287		%	
28a	Note: Customers and ERCs are the same for this system.					
29	Consumer Price Index - U	160.50	179.90	19	12.09 %	
30	Benchmark Index: Increase in Customer ERC's			1,000		
31	Increase in CPI			1,1209		
32				1,1209		
33	* - Rate Case expense excluded, as it is set by the PSC.					

Contractual Services

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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 Bayside; see(Page B-12).

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ 2,000	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	3,720	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				\$ 102,909	
12	Estimate Through				
13	<input checked="" type="checkbox"/> PAA				
14	<input type="checkbox"/> Commission Hearing				
15	Amortization Period 4 Years				
16	Explanation if different from Section 367.0816, Florida				

17 Amortization of Rate Case Expense:

18		(A) Water	(B) Wastewater	(C) Total
19	Prior unamortized rate case expense			
20	Current rate case expense	51,454	51,454	102,909
21	Total projected rate case expense	\$ 51,454	\$ 51,454	\$ 102,909
22	Annual Amortization	\$ 12,864	\$ 12,864	\$ 25,728
23	Method of allocation between systems:			
24	(Provide calculation)			
25	Customers	287	287	574
26	Percentage of average customers	50.00%	50.00%	100.00%

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

Florida Public Service Commission

**Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002**

**Schedule: B-11
Page 1 of 1
Preparer: Seidman, F.
Revision No. 1**

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. There were no maintenance "projects" during these years. Any "project" large enough
- 2** to meet the threshold would have been capitalized. The utility has analyzed its O&M expenses
- 3** and has found that there may have been expenditures for a single incident that met the threshold
- 4** for analysis (\$1,300 water, \$1,800 wastewater), but these were repair incidents and not maintenance
- 5** "projects". For example, the utility incurred a \$2,700 cost to repair a sewer main break, but this is
- 6** not considered a project. Also, the utility incurred a \$3,600 rodding expense. But this was related to
- 7** extreme weather conditions that flooded the mobile home park and inundated the collection system. This was
- 8** not considered a "project". In general, for the test year, water service repairs averaged \$149, water main
- 9** break repairs averaged \$569, sewer main repairs averaged \$364 and sewer rodding incidents averaged
- 10** \$882.

Allocation of Expenses

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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) Bayside	
			Cypress Lakes	Other Co's/Sys	Total		Bay-Side	Other Co's/Sys	Total	Water	Sewer
										50.00%	50.00%
Water Service Corp. Allocated Expenses											
1	601	Salaries - Office	0.2%	99.8%	100.0%	Cust. Equip.*	\$3,314	\$1,758,518	\$1,761,832	\$1,657	\$1,657
2	63x	Outside Services	0.2%	99.8%	100.0%	" "	1,064	509,987	511,051	532	532
3	604	Pensions & Benefits	0.2%	99.8%	100.0%	" "	606	330,833	331,439	303	303
4	659	Insurance	0.3%	99.7%	100.0%	" "	3,480	1,164,418	1,167,898	1,740	1,740
5	675	Office Supplies	0.2%	99.8%	100.0%	" "	168	99,681	99,849	84	84
6	675	Office Utilities	0.2%	99.8%	100.0%	" "	77	42,153	42,230	39	39
7	675	Office Maintenance	0.2%	99.8%	100.0%	" "	179	100,046	100,225	90	90
8	675	Misc.	0.2%	99.8%	100.0%	" "	465	216,106	216,571	233	233
9		Subtotal O&M Expenses					<u>\$9,353</u>	<u>\$4,221,742</u>	<u>\$4,231,095</u>	<u>\$4,677</u>	<u>\$4,677</u>
10	403	Depreciation	0.2%	99.8%	100.0%	" "	321	178,709	179,030	161	161
11	408	Taxes	0.1%	99.9%	100.0%	" "	277	212,557	212,834	139	139
12	426	Other Income	0.2%	99.8%	100.0%	" "	(16)	(8,686)	(8,702)	(8)	(8)
13	419,27	Interest Expense				" "	<u>683</u>	<u>378,597</u>	<u>379,280</u>	<u>342</u>	<u>342</u>
14		Total Expenses					<u>\$10,618</u>	<u>\$4,982,919</u>	<u>\$4,993,537</u>	<u>\$5,309</u>	<u>\$5,309</u>
Utilities Inc. of Florida Allocated Expenses											
15	675	Office Supplies	0.7%	99.3%	100.0%	Cust. Equip.*	\$443	\$64,854	\$65,297	\$222	\$222
16	675	Office Utilities	0.7%	99.3%	100.0%	" "	80	11,612	11,692	40	40
17	675	Misc.	0.7%	99.3%	100.0%	" "	283	41,307	41,590	142	142
18	650	Transportation Expenses	0.7%	99.3%	100.0%	" "	747	108,857	109,604	374	374
19	620,675	Operator Expenses	0.7%	99.3%	100.0%	" "	42	6,193	6,235	21	21
20		Subtotal O&M Expenses					<u>\$1,595</u>	<u>\$232,822</u>	<u>\$234,417</u>	<u>\$798</u>	<u>\$798</u>
21	408	Taxes	0.7%	99.3%	100.0%	" "	58	8,475	8,533	29	29
22	403	Depreciation	0.7%	99.3%	100.0%	" "	832	121,462	122,294	416	416
23		Total Expenses						<u>\$362,759</u>	<u>\$365,244</u>	<u>\$1,243</u>	<u>\$1,243</u>

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

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Historic or Projected

Schedule: B-13
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1
 Revision No. 1

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	301.1 Organization	\$ 530		530		
3	302.1 Franchises	454		454		
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	27		27		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs					
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	49		49		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment					
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes	2		2		
25	331.4 Transm. & Distribution Mains	2,544	581	3,126		
26	333.4 Services	769		769		
27	334.4 Meters & Meter Installations	1,737	3,667	5,403		
28	336.4 Hydrants	42		42		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	352		352		
34	341.5 Transportation Equipment					
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	61		61		
37	344.5 Laboratory Equipment	1		1		
38	346.5 Power Operated Equipment					
39	346.5 Communication Equipment	45		45		
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	880		880		
42	TOTAL	7,493	4,248	11,741		
43	LESS: AMORTIZATION OF CIAC	(1,509)	-	(1,509)		
44	NET DEPRECIATION EXPENSE - WATER	\$ 5,985	\$ 4,248	\$ 10,232		\$ -
45						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Historic or Projected

Schedule: B-14
 Page 1 of 1
 Preparer: Seldman, F.
 Recap Schedules: B-2
 Revision No. 1

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	237		237		
3	352.1 Franchises	277		277		
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	382	1,000	1,382		
8	360.2 Collection Sewers - Force	5,944		5,944		
9	361.2 Collection Sewers - Gravity	1,677	556	2,232		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
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					
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	2,042		2,042		
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	10,559	1,556	12,114		
41	LESS: AMORTIZATION OF CIAC					
42	NET DEPRECIATION EXPENSE - SEWER	\$ 10,559	\$ 1,556	\$ 12,114		\$

Taxes Other Than Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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
 Revision No. 1

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 (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 2,851	\$ 1,755	\$ 50	\$ 62	\$ 4,719
Adjustments to Test Year (Explain)						
3	Taxes re adj. To salaries		53			53
4	RAFTs re actual TY & annualized rev.	114				114
5	Adj. Prop. Tax for pro-forma & non-used			34		34
6	Total Test Year Adjustments	114	53	34	-	201
7	Adjusted Test Year	2,965	1,808	84	62	4,919
8	RAFTs Assoc. with Revenue Increase	3,675	-	-	-	3,675
9	Total Balance	\$ 6,640	\$ 1,808	\$ 84	\$ 62	\$ 8,594
SEWER						
10	Test Year Per Books	\$ 3,998	\$ 1,755	\$ 79	\$ 88	\$ 5,920
Adjustments to Test Year (Explain)						
11	Taxes re adj. To salaries		53			53
12	RAFTs re actual TY & annualized rev.	170				170
14	Adj. Prop. Tax for pro-forma & non-used			17	-	17
15	Total Test Year Adjustments	170	53	17	-	239
16	Adjusted Test Year	4,168	1,808	96	88	6,159
17	RAFTs Assoc. with Revenue Increase	3,665	-	-	-	3,665
18	Total Balance	\$ 7,833	\$ 1,808	\$ 96	\$ 88	\$ 9,824

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	Sewer
1	Current Tax Expense	C-2	\$ (30,677)	\$ 1,052	\$ (29,624)	\$ (16,259)	\$ (13,365)	\$ 3,579	\$ 5,329
2	Deferred Income Tax Expense	C-5	3,750		3,750	1,972	1,779		
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		\$ (26,927)	\$ 1,052	\$ (25,874)	\$ (14,287)	\$ (11,586)	\$ 3,579	\$ 5,329

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: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Seldman, F.
 Revision No. 1

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)	\$ (41,053)	\$ (35,232)	\$ (76,285)	\$ (43,442)	\$ (32,843)	\$ 18,109	\$ 26,746	
1a	Other Income	(423)	423	-					
2	Add: Income Tax Expense Per Books (Sch. B-1)	(26,926)	26,926	-					
3	Subtotal	(68,402)	(7,883)	(76,285)	(43,442)	(32,843)	18,109	26,746	
4	Less: Interest Charges (Sch. C-3)	10,846	-	10,846	4,379	6,467	8,358	12,344	
5	Taxable Income Per Books	(79,248)	(7,883)	(87,131)	(47,821)	(39,310)	9,751	14,402	
Schedule M Adjustments:									
6	Permanent Differences (From Sch. C-4)								
7	Timing Differences (From Sch. C-5)	(10,978)	10,978						
8	Total Schedule M Adjustments	(10,978)	10,978						
9	Taxable Income Before State Taxes	(90,226)	3,095	(87,131)	(47,821)	(39,310)	9,751	14,402	
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	2,500	2,500	2,500	2,500	
11	State Taxable Income	(95,226)	(1,905)	(92,131)	(50,321)	(41,810)	7,251	11,902	
12	State Income Tax (5.5% of Line 11)*						399	655	
13	Emergency Excise Tax								
14	Credits								
15	Current State Income Taxes						399	655	
16	Federal Taxable Income (Line 9 - Line 15)	(90,226)	3,095	(87,131)	(47,821)	(39,310)	9,352	13,747	
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)	(30,677)	1,052	(29,624)	(16,259)	(13,365)	3,180	4,674	
19	Less: Investment Tax Credit Realized This Year (Sch. C-4)								
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(30,677)	1,052	(29,624)	(16,259)	(13,365)	3,180	4,674	
Summary:									
21	Current State Income Taxes (Line 15)						399	655	
22	Current Federal Income Taxes (Line 20)	(30,677)	1,052	(29,624)	(16,259)	(13,365)	3,180	4,674	
23	Total Current Income Tax Expense (To C-1)	\$ (30,677)	\$ 1,052	\$ (29,624)	\$ (16,259)	\$ (13,365)	\$ 3,579	\$ 5,329	
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: Bayside Utility Services, Inc.
 Docket No.: 030444-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					
4	Other Interest Expense - Intercompany	10,846		10,846	4,379	6,467
5	AFUDC	-		-		
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 10,846	\$ -	\$ 10,846	\$ 4,379	\$ 6,467

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
<u>Balances From Schedule D-1</u>					
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: Bayside Utility Services, Inc.
Docket No.: 030444-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)

\$ _____

Deferred Income Tax Expense

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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	\$ 15,391		\$ 15,391	\$ 8,702	\$ 6,689
3	Book Depreciation and Amortization	19,744		19,744	11,163	8,581
4	Difference	(4,353)		(4,353)	(2,461)	(1,892)
5	Other Timing Differences (Itemize):					
6	Tap Fees					
7	Org. Exp. Amort.	(6,139)		(6,139)	(3,070)	(3,070)
8	Def. R.C. Exp.	(486)		(486)	(243)	(243)
9	Total Timing Differences (To C-2)	(10,978)	-	(10,978)	(5,774)	(5,204)
10	State Tax Rate	0.055	0.055	0.055	0.055	0.055
11	State Deferred Taxes (Line 8 x Line 10) (Limited by NOL)	(27)	-	(27)	(13)	(13)
12	Timing Differences For Federal Taxes (Line 8 - Line 10)	(10,951)		(10,951)	(5,761)	(5,191)
13	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
14	Federal Deferred Taxes (Line 13 x Line 14)	(3,723)	-	(3,723)	(1,959)	(1,766)
15	Add: State Deferred Taxes (Line 10)	(27)	-	(27)	(13)	(13)
16	Total Deferred Tax Expense (To C-1)	\$ (3,750)	\$ -	\$ (3,750)	\$ (1,972)	\$ (1,779)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: Seidman, F.
 Revision No. 1

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. 190.1020			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total
2			-	-	-	-	-
3	1999		-	-	-	-	-
4	2000		-	-	-	(4,150)	(4,150)
5	2001		-	-	-	(7,564)	(7,564)
6	2002		(156)	(156)	-	(5,547)	(5,547)
					(27)	(9,036)	(9,063)

Line No.	Year	Account No. 190.1024			Account No. 190.1031		
		State	Federal	Total	State	Federal	Total
7	1999		(1,476)	(1,476)		(2,674)	(2,674)
8	2000		(3,563)	(3,563)		(4,001)	(4,001)
9	2001		(5,650)	(5,650)		103	103
10	2002		(7,737)	(7,737)		(1,143)	(1,143)

Year	Account No. 190.2020		
	State	Federal	Total
1999		-	-
2000		-	-
2001		-	-
2002	(27)	-	(27)

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: Bayside Utility Services, Inc.
 Docket No.: 030444-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.

Account No. 190.2020 Def. Tax Cr - Rate Case											
Line No.	Year	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	1999	-				-	-				-
3	2000	-				-	-				-
4	2001	-	(81)		81	-	-				-
5	2002	-	(27)			(27)	-				-

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Historic Projected

Schedule: C-6
 Page 3 of 3
 Preparer: Seldman, F.
 Revision No.1

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

Account No. 190.1020 Def. Tax Cr - Rate Case											
Line No.	Year	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		-									-
3	1999	-				-					-
4	2000	-				-					-
5	2001	-	(473)	473		-					-
6	2002	-	(156)			(156)					-

Account No. 190.1024 Def, Tax Cr - Orgn. Exp.						Account No. 190.1031 Def, Tax Cr - Depr.				
Year	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
1999	-	(1,476)			(1,476)	-	(2,674)			(2,674)
2000	(1,476)	(2,087)			(3,563)	(2,674)	(1,327)			(4,001)
2001	(3,563)	(2,087)			(5,650)	(4,001)	-	1,281	2,823	103
2002	(5,650)	(2,087)			(7,737)	103	(11,017)	9,771		(1,143)

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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		
		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 - Analysis

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-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: Bayside Utility Services, Inc.

Schedule: C-7

Docket No.: 030444-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: Bayside Utility Services, Inc.

Schedule: C-7

Docket No.: 030444-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: Bayside Utility Services, Inc.
 Docket No.: 030444-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
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 Bayside Utility Services, 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: Bayside Utility Services, Inc.
Docket No.: 030444-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: Bayside Utility Services, Inc.
Docket No.: 030444-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: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic or Projected

Schedule: D-1
Page 1 of 2
Preparer: Seidman, F.
Revision No. 1
Subsidiary or Consolidated

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	250,738	51.32 %	7.56 %	3.88 %
2	Short-Term Debt	31,489	6.44	3.93	0.25
3	Preferred Stock				
4	Customer Deposits	8,484	1.74	6.00	0.10
5	Common Equity	205,212	42.00	11.77	4.95
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	(7,305)	(1.50)		
8	Other (Explain)				
9	Total	488,618	100.00 %		9.18 %

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: Bayside Utility Services, Inc.
Docket No.: 030444-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: Seldman, F.
Revision No. 1

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		51.44 %	250,738
2	Short-Term Debt	23,649,000		11,824,500		6.46	31,489
3	Preferred Stock						
4	Common Equity	76,392,765	77,650,144	77,021,455		42.10	205,212
5	Customer Deposits	7,819	9,149	8,484			8,484
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax	(5,547)	(9,063)	(7,305)			(7,305)
9	Other (Explain)						
10	Total	\$ 170,389,660	\$ 195,484,768	\$ 182,937,214		100.00 %	\$ 488,618

11 * List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Bayside Utility Services, Inc.

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: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Utility or Parent , Utilities, Inc.
 Historic 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)×(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: Bayside Utility Services, Inc.
 Docket No.: 030444-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	321,519	7/31/03	5,500,000	4.27%
3	Total	655,913		11,824,500	3.93%

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: Bayside Utility Services, Inc.
Docket No.: 030444-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.
Revision No. 1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	B/E yr Avg Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (\$)(2)+(9)	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	4,500,000	1,000,000		34,764		10,284	396,933	407,217	9.120 %
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	799,636	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		681,396		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	\$ 94,090,081	\$ 2,500,000	-	2,362,298	-	\$ 165,703	\$ 6,770,193	\$ 6,935,896	7.561 %

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: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002
Utility or Parent
Historic 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.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date Maturity Date	(3) Principal Amount Sold (Face Value)	(4) 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) Basic of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Test Year Coll. (4))	(12) Total Interest Cost (10)+(11)	(13) Effective Cost Rate (12)/(4)-(7)	
														NOT APPLICABLE
1	NOT APPLICABLE													
2	NOT APPLICABLE													
3	NOT APPLICABLE													
4	NOT APPLICABLE													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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	7,819	7,370	6,040	9,149

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [x] or Sewer []

Schedule: E-1
 Page 1 of 2
 Preparer: Seidman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Rates eff. 9/16/02	(4) Test Year Rates eff. 10/22/02	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	5/8" x 3/4"	13.19	13.30	13.25	24.47	29.91
3	3/4"	19.77	19.94	19.86	36.68	44.84
4	1"	32.97	33.26	33.13	61.19	74.80
5	Gallonge Charge (per 1000 gallons)	2.10	2.12	2.11	3.90	4.76
6	General Service & Irrigation					
7	5/8" x 3/4"	13.19	13.30	13.25	24.47	29.91
8	3/4"	19.77	19.94	19.86	36.68	44.84
9	1"	32.97	33.26	33.13	61.19	74.80
10	1 1/2"	65.93	66.50	66.25	122.36	149.57
11	2"	105.47	106.39	105.99	195.76	239.29
12	3"	210.95	212.79	211.99	391.53	478.59
13	4"	326.91	332.48	331.22	611.74	747.77
14	6"	659.20	664.94	662.43	1,223.47	1,495.52
15	Gallonge Charge (per 1000 gallons)	2.10	2.12	2.11	3.90	4.76

Rate Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1
 Page 2 of 2
 Preparer: Seidman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Rates eff. 9/16/02	(4) Test Year Rates eff. 10/22/02	(4) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes	16.81	16.96	16.91	28.18	32.00
3	Gallorage Charge (per 1000 gallons)					
4	6,000 gallons maximum	4.15	4.19	4.18	6.97	7.91
5	General Service					
6	5/8" x 3/4"	16.81	16.96	16.91	28.18	32.00
7	3/4"	25.22	25.45	25.38	42.29	48.03
8	1"	42.03	42.41	42.29	70.47	80.03
9	1 1/2"	84.04	84.80	84.56	140.90	160.02
10	2"	134.48	135.69	135.31	225.47	256.06
11	3"	271.12	273.56	272.81	454.58	516.26
12	4"	420.24	424.02	422.84	704.58	800.17
13	6"	840.50	848.06	845.70	1,409.19	1,600.37
14	Gallorage Charge					
15	(per 1000 gallons)	4.97	5.01	5.00	8.33	9.46

Revenue Schedule at Present and Proposed Rates

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [X] or Sewer []

Florida Public Service Commission

Schedule: E-2
 Page 1 of 4
 Preparer: Seldman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Gallons thru 9/15/02	(4) Test Year Rates thru 9/15/02	(5) Test Year Revenue thru 9/15/02	(6) Test Year Bills eff. 9/16/02	(7) Test Year Gallons eff. 9/16/02	(8) Test Year Rates eff. 9/16/02	(9) Test Year Revenue eff. 9/16/02	(10) Test Year Bills eff. 10/22/02	(11) Test Year Gallons eff. 10/22/02	(12) Test Year Rates eff. 10/22/02	(13) Test Year Revenue eff. 10/22/02	(14) Total Test Year Revenue
1	Residential													
2	All meter sizes	2,230		\$ 13.19	\$ 29,414									
3	M Gallons		8,626	2.10	18,115	253	754	\$ 13.30	\$ 3,385	511		\$ 13.25	\$ 6,771	\$ 39,550
4	Total Residential	2,230	8,626		47,529	253	754	2.12	1,598		1,875	2.11	3,956	23,669
5	Average Bill				21.31				4.963	511	1,875		10,727	63,219
									19.62				20.99	25.46
6	General Service													
7	5/8" X 3/4"	37		13.19	488	3		13.30	40					
8	M Gallons		317	2.10	666		20	2.12	42	10		13.25	133	661
	3/4"			19.77	-			19.94	-		69	2.11	146	854
	M Gallons			2.10	-			2.12	0			19.86	0	-
9	1"	0		32.97	0	0		33.26	-			2.11	0	-
10	M Gallons			2.10	0			2.12	0	0		33.13	0	-
11	1 1/2"	0		85.93	0	0		86.50	-			2.11	0	-
12	M Gallons			2.10	0			2.12	0	0		66.25	0	-
13	2"	0		105.47	0	0		106.39	-			2.11	0	-
14	M Gallons			2.10	0			2.12	0	0		105.99	0	-
15	3"			56.34	0			212.79	0			2.11	0	-
16	M Gallons			2.10	0			2.12	0			211.99	0	-
17	4"			93.89	0			332.48	0			2.11	0	-
18	M Gallons			2.10	0			2.12	0			331.22	0	-
19	6"			187.79	0			864.94	0			2.11	0	-
20	M Gallons			2.10	0			2.12	0			662.43	0	-
21	Total Gen. Serv.	37	317		1,154	3	20		82			2.11	0	-
22	Average Bill				31.19				27.33	10	69		279	1,515
23	Other water revenues				562				121				27.90	37.88
24	Total revenue per analysis				49,245				5,166				272	955
25	Total revenue per books/required				43,201				5,484				11,278	65,689
26	Difference				6,046				(318)				16,029	64,713
27	The difference, in total, is immaterial, (1.51%). Greater differences in each rate period most likely due to differences in whether analysis compilation period is same as billing period (actual month vs. billing month) and using full month breaks at rate changes in preparing billing analysis, while actual rate changes were applied in mid month periods.												(4,750)	978
													% difference	1.51%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water or Sewer

Schedule: E-2
 Page 2 of 4
 Preparer: Seidman, F.
 Revision No. 1

Line No.	(1) Class/Meter Size	(2) - (14) Same as Sch. E-2, page 1	(15) Annualized Test Year Revenue	(16) Proposed Rates	(17) Revenue at Proposed Rates
1	Residential				
2	All meter sizes		\$ 39,671	\$ 29.91	\$ 89,551
6	M Gallons		23,748	4.76	53,574
7	Total Residential		\$ 63,419		\$ 143,125
8	Average Bill		\$ 25.54		\$ 57.64
9	General Service				
10	5/8" X 3/4"		\$ 663	29.91	\$ 1,496
11	M Gallons		857	4.76	1,933
	3/4"			44.84	\$ -
	M Gallons			4.76	-
12	1"			74.80	\$ -
13	M Gallons			4.76	-
14	1 1/2"			149.57	\$ -
15	M Gallons		-	4.76	-
16	2"		-	239.29	\$ -
17	M Gallons		-	4.76	-
18	3"		-	478.59	\$ -
19	M Gallons		-	4.76	-
20	4"		-	747.77	\$ -
21	M Gallons		-	4.76	-
22	6"		-	1,495.52	\$ -
23	M Gallons		-	4.76	-
24	Total Gen. Serv.		\$ 1,520		\$ 3,429
25	Average Bill		\$ 38.00		\$ 85.73
26	Other water revenues		955		955
27	Total revenue per analysis		\$ 65,894		\$ 147,509
28	Total revenue required				\$ 147,563
29	Difference				\$ (54)

Revenue Schedule at Present and Proposed Rates

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Florida Public Service Commission

Schedule: E-2
 Page 3 of 4

Change recorded during the test year, a revenue calculation must

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 9/15/02	(3) Test Year Gallons thru 9/15/02	(4) Test Year Rates thru 9/15/02	(5) Test Year Revenue thru 9/15/02	(6) Test Year Bills eff. 9/16/02	(7) Test Year Gallons eff. 9/16/02	(8) Test Year Rates eff. 9/16/02	(9) Test Year Revenue eff. 9/16/02	(10) Test Year Bills eff. 10/22/02	(11) Test Year Gallons eff. 10/22/02	(12) Test Year Rates eff. 10/22/02	(13) Test Year Revenue eff. 10/22/02	(14) Total Test Year Revenue
1	Residential													
2	All meter sizes	2,230		\$ 15.51	\$ 37,486	253		\$ 16.96	\$ 4,291	511		\$ 16.91	\$ 8,641	\$ 50,418
3	M Gallons (thru 6 MG)		6,870	4.18	28,511		645	4.18	2,703		1,532	4.18	6,404	\$ 27,618
4	Total Residential	2,230	6,870		\$ 65,997	253	645		\$ 6,994	511	1,532		\$ 15,045	\$ 88,036
5	Average Bill				\$ 29.68				\$ 27.64				\$ 29.44	\$ 35.46
6	General Service													
7	5/8" X 3/4"	36		16.81	\$ 605	4		16.96	\$ 68	10		16.91	\$ 189	\$ 842
8	M Gallons		321	4.97	1,595		27	5.01	135		48	5.00	240	1,970
	3/4"			25.22				25.45	0			25.38	0	
	M Gallons			4.97				5.01	-			5.00	0	
9	1"	0		42.03	0	0		42.41	0	0		42.29	0	
10	M Gallons			4.97	-			5.01	-			5.00	-	
11	1 1/2"	0		84.04	0	0		84.80	0	0		84.56	0	
12	M Gallons			4.97	-			5.01	-			5.00	-	
13	2"	0		134.48	0	0		135.69	0	0		135.31	0	
14	M Gallons			4.97	-			5.01	-			5.00	-	
15	3"			271.12	0			273.56	0			272.81	0	
16	M Gallons			4.97	-			5.01	-			5.00	-	
17	4"			420.24	0			424.02	0			422.84	0	
18	M Gallons			4.97	-			5.01	-			5.00	-	
19	6"			840.50	0			848.06	0			845.70	0	
20	M Gallons			4.97	-			5.01	-			5.00	-	
21	Total Gen. Serv.	36	321		\$ 2,200	4	27		\$ 208	10	48		\$ 409	\$ 2,812
22	Average Bill				\$ 51.11				\$ 50.75				\$ 40.90	\$ 70.90
23	Other wastewater revenues				790				189				383	1,342
24	Total revenue per analysis				\$ 68,987				\$ 7,366				\$ 15,837	\$ 92,190
25	Total revenue per books/required				\$ 60,191				\$ 7,827				\$ 22,702	\$ 90,721
26	Difference				\$ 8,796				\$ (461)				\$ (6,866)	\$ 1,469
27	The difference, in total, is immaterial, (1.62%). Greater differences in each rate period most likely due to differences in whether analysis compilation period is same as billing period (actual month vs. billing month) and using full month breaks at rate changes in preparing billing analysis, while actual rate changes were applied in mid month periods.													% difference 1.62%

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2
 Page 4 of 4
 Preparer: Seidman, F.
 Revision No. 1

Line No.	(1) Class/Meter Size	[2] - [14] Same as Sch. E-2, page 3	(15) Annualized Test Year Revenue	(16) Proposed Rates	(17) Revenue at Proposed Rates
1	Residential				
2	All meter sizes		\$ 50,629	\$ 32.00	\$ 95,808
6	M Gallons (thru 6 MG)		<u>37,816</u>	7.91	<u>71,562</u>
7	Total Residential		\$ 88,445		\$ 167,370
8	Average Bill		<u>\$ 35.62</u>		<u>\$ 67.41</u>
9	General Service				
10	5/8" X 3/4"		\$ 846	32.00	\$ 1,600
11	M Gallons		1,980	9.46	3,746
	3/4"			48.03	\$ -
	M Gallons			9.46	
12	1"		-	80.03	\$ -
13	M Gallons		-	9.46	-
14	1 1/2"		-	160.02	\$ -
15	M Gallons			9.46	
16	2"			256.06	\$ -
17	M Gallons			9.46	
18	3"			516.26	\$ -
19	M Gallons		-	9.46	
20	4"		-	800.17	\$ -
21	M Gallons			9.46	
22	6"			1,600.37	\$ -
23	M Gallons			9.46	
24	Total Gen. Serv.		\$ 2,826		\$ 5,346
25	Average Bill		<u>\$ 70.65</u>		<u>\$ 133.65</u>
26	Other water revenues		<u>1,342</u>		<u>1,342</u>
27	Total revenue per analysis		\$ 92,613		\$ 174,058
28	Total revenue required				\$ 174,060
29	Difference				\$ (2)

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [X] or Sewer [X]

Schedule: E-3
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	244	4				248
2	February, 2002	247	4				251
3	March, 2002	249	4				253
4	April, 2002	251	4				255
5	May, 2002	242	4				246
6	June, 2002	242	4				246
7	July, 2002	253	4				257
8	August, 2002	248	4				252
9	September, 2002	254	4				258
10	October, 2002	253	4				257
11	November, 2002	255	5				260
12	December, 2002	256	5				261
13	Total	2,994	50				3,044

WASTEWATER

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Other	(6) Total
1	January, 2002	244	4			248
2	February, 2002	247	4			251
3	March, 2002	249	4			253
4	April, 2002	251	4			255
5	May, 2002	242	4			246
6	June, 2002	242	4			246
7	July, 2002	253	4			257
8	August, 2002	248	4			252
9	September, 2002	254	4			258
10	October, 2002	253	4			257
11	November, 2002	255	5			260
12	December, 2002	256	5			261
13	Total	2,994	50			3,044

Miscellaneous Service Charges

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [X] or Sewer [X]

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.
<u>Water</u>					
1	Initial Connection	\$ 15	\$ 15	\$ 15	\$ 15
2	Normal Reconnection	15	15	15	15
3	Violation Reconnection	15	15	15	15
4	Premises Visit	10	10	10	10
<u>Wastewater</u>					
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: Bayside Utility Services, Inc.
 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	\$ 1,185	\$ 405		\$ -	\$ 707	\$ 2,297
2	Other charges as follows:					
3	Miscellaneous				282	
4	Return check charges				425	
5	Total other charges				\$ 707	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002

Schedule: E-6
Page 1 of 1
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	4 1/2"	Kennedy K-11	2
2	4 1/2"	Dresser 300	2
3	4 1/2"	M & H 129	3
		Total	7

Private Fire Protection Service

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
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
-----------------	-------------	-------------	-----------------

Not Applicable

Total

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
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: Bayside Utility Services, Inc.
Docket No.: 030444-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: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 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)	-- NONE --	
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (___ GPD)		
or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Over 2"		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		Actual cost
Inspection Charge		Actual cost
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ 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.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-10
 Page 2 of 2
 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)	-- NONE --	
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 (___ GPD)		
or-per Lot	\$300.00	\$300.00
Multifamily-per ERC (___ GPD)	Actual Cost	Actual Cost
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 (250 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: Bayside Utility Services, Inc.
 Docket No.: 030444-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: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002
Water [X] or Sewer [X]

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

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: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water or Sewer

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: Bayside Utility Services, Inc.
 Docket No.: 030444-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 Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002

Schedule F-1
Page 1 of 1
Preparer: Seidman, F.
Revision No. 1

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

Month/ Year	(1) Total Gallons Pumped (000)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000) (1)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1/2002		831,000	779,000			%
2/2002			1,026,000			
3/2002		1,770,000	848,000			
4/2002			910,000			
5/2002		2,000,000	1,063,000			
6/2002			1,136,000			
7/2002		2,250,000	1,112,000			
8/2002			1,067,000			
9/2002		3,135,000	1,007,000			
10/2002			781,000			
11/2002		2,506,000	1,073,000			
12/2002		1,525,000	859,000			
				see note		
Total		14,017,000	11,661,000	375,000	1,981,000	14.13 %

Note:

Unaccounted for Water: During the test year and prior years, other uses of water were not documented. They are being documented now. Based on experience in 2003, and based on estimates for main breaks that occurred in 2002, Other Uses for the test year are estimated to conservatively be 375,000 for the year. The remaining difference of 4.13% is believed to be attributable to meter error and undetected leaks. During 2003, the utility has engaged in more aggressive leak detection and in a meter changeout program. Although final purchased water figures for 2003 are not yet in, it appears that unaccounted for water will be less than 10% for 2003.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
1/2002						see note
2/2002						
3/2002						
4/2002						
5/2002						
6/2002						
7/2002						
8/2002						
9/2002						
10/2002						
11/2002						
12/2002						
Total						

Potable water and sewage treatment are purchased from Panama City Beach. The sewage flows are not metered. Service is billed based on water usage.

Water Treatment Plant Data

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002

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

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

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity	Not Applicable - Utility purchases all water	
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Month	(1) _____	
	(2) _____	
	(3) _____	
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		
	(4) _____	
	(5) _____	
{April is the month with the highest pumpage rate}	AVERAGE _____	
5. Average Daily Flow	Max Month _____	
	Annual _____	
6. Required Fire Flow		
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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.

	MONTH	GPD
1. Plant Capacity (AADF) The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	Not Applicable - Utility purchases all sewage treatment	
2. Average Daily Flow Max Month	_____	_____
3. Average Annual Daily Flow		_____

An average of the daily flows during the peak usage month during the test year.
Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002

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

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

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

Used & Useful Analysis:

Utility has no water treatment plant. It purchases all water.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002

Schedule F-6
Page 1 of 2
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.

Used & Useful Analysis:

Utility has no wastewater treatment plant. It purchases all treatment and disposal.

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

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

Florida Public Service Commission

**Company: Bayside Utility Services, Inc.
Docket No.: 030444-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

The utility serves 287 lots although bills rendered may fluctuate slightly from that number. In Docket No. 971401-WS, when the PSC identified 283 connections, the Commission determined that nothing less than the existing network of mains could serve that number of customers. The Commission, therefore, found that the distribution and collection systems were 100% used & useful. There have been no additions to the system since that time that would increase its ability to serve more lots.

The distribution and collection systems are 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 030444-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 - System is 100% used & useful and there is no growth.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

Schedule F-9
 Page 1 of 1
 Preparer: Seldman, F.
 Revision No. 1

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)		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
		Beginning	Ending							
1	1998	283	283	283	N/A	N/A	N/A	#DIV/0!		
2	1999	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!	
3	2000	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!	
4	2001	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!	
5	2002	283	283	283	11,255,000	39,770	11,661,000	293	#DIV/0!	
					Average Growth Through 4-Year Period (Col. 8)				#DIV/0!	

The utility indicates that there is no growth in the system, although there are month to month and year to year variations in actual customers. This is a mobile home community and, as such, is subject to seasonal and year to year variations. Schedule F-7 indicates that there have been 283 connections since 1997 and the PSC has recognized that the existing network of mains is necessary. There have not been any additions to mains since the last case. Also, the utility does not operate any water or wastewater supply, treatment or disposal facilities. Therefore, the utility is not requesting a growth factor. The historic gallons information necessary to complete this schedule is not readily available. However, as no growth factor is being requested, and since there are no supply or treatment facilities that would be affected by growth, it is the utility's position that the information is not applicable, is not worth the cost to research, and need not be provided (see PSC Rule 25-30.437(2)).

The utility also states that should the PSC determine that the distribution and collection facilities are less than 100% used & useful, the utility will not base any rebuttal argument on the information requested, but not provided in this schedule.

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	1998	283	283	283	N/A	N/A	N/A	#DIV/0!	
2	1999	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!
3	2000	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!
4	2001	283	283	283	N/A	N/A	N/A	#DIV/0!	#DIV/0!
5	2002	283	283	283	9,047,000	31,968	9,443,000	295	#DIV/0!
					Average Growth Through 5-Year Period (Col. 8)				#DIV/0!

The utility indicates that there is no growth in the system, although there are month to month and year to year variations in actual customers. This is a mobile home community and, as such, is subject to seasonal and year to year variations. Schedule F-7 indicates that there have been 283 connections since 1997 and the PSC has recognized that the existing network of mains is necessary. There have not been any additions to mains since the last case. Also, the utility does not operate any water or wastewater supply, treatment or disposal facilities. Therefore, the utility is not requesting a growth factor. The historic gallons information necessary to complete this schedule is not readily available. However, as no growth factor is being requested, and since there are no supply or treatment facilities that would be affected by growth, it is the utility's position that the information is not applicable, is not worth the cost to research, and need not be provided (see PSC Rule 25-30.437(2)).

The utility also states that should the PSC determine that the distribution and collection facilities are less than 100% used & useful, the utility will not base any rebuttal argument on the information requested, but not provided in this schedule.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

Schedule: A-1 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	\$ 235,308		\$ 235,308	A-5
2	Utility Land & Land Rights	-		-	A-5
3	Less: Non-Used & Useful Plant		- A	-	A-7, A-3
4	Construction Work in Progress				
5	Less: Accumulated Depreciation	(113,161)		(113,161)	A-9
6	Less: CIAC	(52,911)		(52,911)	A-12
7	Accumulated Amortization of CIAC	40,503	-	40,503	A-14
8	Acquisition Adjustments	(9,182)	9,182 B	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	526	(526) B		A-18, A-3
10	Advances For Construction				A-16
11	Working Capital Allowance		11,773 C	11,773	A-17, A-3
12	Total Rate Base	\$ 101,083	\$ 20,428	\$ 121,512	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Interim [X] Final []
 Historic [X] 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	\$ 382,444		\$ 382,444	A-6
2	Utility Land & Land Rights			-	A-6
3	Less: Non-Used & Useful Plant		- A		A-7, A-3
4	Construction Work in Progress		-		
5	Less: Accumulated Depreciation	(152,932)		(152,932)	A-10
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC			-	A-14, A-3
8	Acquisition Adjustments	(31,105)	31,105 B	-	A-18, A-3
9	Accum. Amort. of Acq. Adjustments	1,738	(1,738) B		-
10	Advances For Construction				A-16
11	Working Capital Allowance		13,398 C	13,398	A-17, A-3
12	Total Rate Base	\$ 200,146	\$ 42,764	\$ 242,910	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic Projected

Schedule: A-3 Interim
 Page 1 of 1
 Docket No.: 030444-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) Non Used & Useful Plant in Service (Page A-7)</u>		
2	<u>(B) Acquisition Adjustment</u>		
3	Acquisition Adjustment not included in rate base	\$ 9,182	\$ 31,105
4	Amort. Of Acquisition Adjustment not included in rate base	\$ (526)	\$ (1,738)
5	<u>(C) Working Capital</u>		
6	Adjusted O&M (Page A-17), divided by 8	\$ 11,773	\$ 13,398
7	Total	<u>\$ 20,428</u>	<u>\$ 42,764</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: B-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	\$ 64,713	\$ 1,181 A	\$ 65,894	\$ 55,000 F	\$ 120,894	B-4, E-13
2	Operation & Maintenance	91,698	2,486 B	94,184		94,184	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	5,985	C	5,985		5,985	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	4,719	166 D	4,885	2,475 G	7,360	B-15, B-3(a)
6	Provision for Income Taxes	(14,723)	14,723 E		2,170 H	2,170	C-1(a), B-3(a)
7	OPERATING EXPENSES	87,678	17,376	105,054	4,645	109,699	
8	NET OPERATING INCOME	\$ (22,965)	\$ (16,195)	\$ (39,160)	\$ 50,355	\$ 11,195	
9	RATE BASE	\$ 101,083		121,512		\$ 121,512	
10	RATE OF RETURN	- %		- %		9.21 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: B-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	\$ 90,721	\$ 1,892	A \$ 92,613	\$ 60,814	F \$ 153,427	B-4, E-13
2	Operation & Maintenance	104,533	2,650	B 107,183		107,183	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	10,559		C 10,559		10,559	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	5,920	222	D 6,142	2,737	G 8,879	B-15, B-3(a)
6	Provision for Income Taxes	(12,203)	12,203	E -	4,428	H 4,428	C-1, B-3(a)
7	OPERATING EXPENSES	108,809	15,075	123,883	7,165	131,048	
8	NET OPERATING INCOME	\$ (18,088)	\$ (13,183)	\$ (31,270)	\$ 53,649	\$ 22,379	
9	RATE BASE	\$ 200,146		\$ 242,910		\$ 242,910	
10	RATE OF RETURN	-- %		-- %		9.21 %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: B-3 Interim
 Page 1 of 1
 Docket No.: 030444-WS
 Preparer: Seidman, F.
 Revision No. 1

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>		
2	Adjust for annualized revenues at current rates	1,181	1,892
3 (B)	<u>Operations & Maintenance (O&M) Expenses</u>		
4	(1) Adjust salaries for difference between year end		
5	and current pay rates.	659	607
6	(2) Adjust pensions and benefits to reflect		
7	salary adjustments.	1,293	1,293
8	(3) Adjustment for revised common expense allocation		
9	(SE 51, 52, 60, 90).		
10	Total O&M adjustments.	534	749
		\$ 2,486	\$ 2,650
11 (C)	<u>Non-used and useful depreciation</u>		
12	Non-used and useful depreciation (Page B-14, 15)	-	-
13 (D)	<u>Taxes Other Than Income</u>		
14	(1) Payroll taxes		
15	Adjust for salary changes per Adjustmemt (B) above		
16	(Page B-15)	53	53
17	(2) Property Taxes		
18	Adjust for non-used & useful plant (Page B-15)		
19	(3) Regulatory Assessment fees	-	-
20	Adjust for actual TY & annualized revenues	114	170
21	Total Taxes Other adjustments.	\$ 166	\$ 222
22 (E)	<u>Provision for Income Taxes</u>		
23	Remove negative income tax expense	14,723	12,203
24 (F)	<u>Revenue Increase</u>		
25	Increase in revenue required by the Utility to realize a		
26	9.21 % rate of return	\$ 55,000	\$ 60,814
29 (G)	<u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs)		
27	Adjust for requested revenue increase (Page B-15)	\$ 2,475	\$ 2,737
28 (H)	<u>Provision for Income Taxes</u>		
29	Income Taxes (Page C-1)	\$ 2,170	\$ 4,428

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: C-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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	Sewer
1	Current Tax Expense	C-2(a)	\$ (30,677)	\$ 3,043	\$ (27,634)	\$ (14,803)	\$ (12,831)	\$ 2,170	\$ 4,428
2	Deferred Income Tax Expense	C-5(a)	3,750		3,750	1,972	1,778		
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		\$ (26,927)	\$ 3,043	\$ (23,884)	\$ (12,831)	\$ (11,053)	\$ 2,170	\$ 4,428

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: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: C-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

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)	\$ (41,053)	\$ (29,377)	\$ (70,430)	\$ (39,160)	\$ (31,270)	\$ 11,195	\$ 22,379
1a	Other Income	\$ (423)	\$ 423	\$ -				
2	Add: Income Tax Expense Per Books (Sch. B-1)	(26,926)	26,926	-	-	-	-	-
3	Subtotal	(68,402)	(2,028)	(70,430)	(39,160)	(31,270)	11,195	22,379
4	Less: Interest Charges (Sch. C-3)	10,846	-	10,846	4,379	6,467	5,187	10,370
5	Taxable Income Per Books	(79,248)	(2,028)	(81,276)	(43,539)	(37,737)	6,008	12,009
Schedule M Adjustments:								
6	Permanent Differences (From Sch. C-4)	-	-	-	-	-	-	-
7	Timing Differences (From Sch. C-5)	(10,978)	10,978	-	-	-	-	-
8	Total Schedule M Adjustments	(10,978)	10,978	-	-	-	-	-
9	Taxable Income Before State Taxes	(90,226)	8,950	(81,276)	(43,539)	(37,737)	6,008	12,009
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	2,500	2,500	2,500	2,500
11	State Taxable Income	(95,226)	3,950	(86,276)	(46,039)	(40,237)	3,508	9,509
12	State Income Tax (5.5% of Line 11)*	-	-	-	-	-	193	523
13	Emergency Excise Tax							
14	Credits							
15	Current State Income Taxes	-	-	-	-	-	193	523
16	Federal Taxable Income (Line 9 - Line 15)	(90,226)	8,950	(81,276)	(43,539)	(37,737)	5,815	11,486
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)	(30,677)	3,043	(27,634)	(14,803)	(12,831)	1,977	3,905
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(30,677)	3,043	(27,634)	(14,803)	(12,831)	1,977	3,905
Summary:								
21	Current State Income Taxes (Line 15)	-	-	-	-	-	193	523
22	Current Federal Income Taxes (Line 20)	(30,677)	3,043	(27,634)	(14,803)	(12,831)	1,977	3,905
23	Total Current Income Tax Expense (To C-1)	\$ (30,677)	\$ 3,043	\$ (27,634)	\$ (14,803)	\$ (12,831)	\$ 2,170	\$ 4,428

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: Bayside Utility Services, Inc.
Docket No.: 030444-WS
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic or Projected

Schedule: D-1 Interim
Page 1 of 1
Preparer: Seidman, F.
Revision No. 1
Subsidiary or Consolidated

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	186,853	51.27 %	7.56 %	3.88 %
2	Short-Term Debt	23,465	6.44	3.93	0.25
3	Preferred Stock				
4	Customer Deposits	8,484	2.33	6.00	0.14
5	Common Equity	152,925	41.97	11.77	4.94
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	(7,305)	(2.00)		
8	Other (Explain)				
9	Total	\$ 364,422	100.01 %		9.21 %

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: Bayside Utility Services, Inc.
Docket No.: 030444-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.
Revision No. 1

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		\$ 51.44 %	(93,903,228)	186,853
2	Short-Term Debt	23,649,000	-	11,824,500		6.46 %	(11,801,035)	23,465
3	Preferred Stock							
4	Common Equity	76,392,765	77,650,144	77,021,455		42.1 %	(76,868,530)	152,925
5	Customer Deposits	7,819	9,149	8,484				8,484
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	(5,547.00)	(9,063.00)	(7,305)		0		(7,305)
9	Other (Explain)							
10	Total	\$ 170,389,660	\$ 195,484,768	\$ 182,937,214	\$ -	100.00 %	\$ (182,572,792)	\$ 364,422

11 * List corresponding adjustments to rate base below:

Description	Amount
-------------	--------

12 Note: Customer Deposits and Accum. Deferred Taxes are actual for Bayside Utility Services, Inc.

Rate Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [x] or Sewer []

Schedule: E-1 Interim
 Page 1 of 2
 Preparer: Seidman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Rates eff. 9/16/02	(4) Test Year Rates eff. 10/22/02	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	5/8" x 3/4"	13.19	13.30	13.25	24.47	29.91
3	3/4"	19.77	19.94	19.86	36.68	44.84
4	1"	32.97	33.26	33.13	61.19	74.80
	Gallorage Charge					
5	(per 1000 gallons)	2.10	2.12	2.11	3.90	4.76
6	General Service & Irrigation					
7	5/8" x 3/4"	13.19	13.30	13.25	24.47	29.91
8	3/4"	19.77	19.94	19.86	36.68	44.84
9	1"	32.97	33.26	33.13	61.19	74.80
10	1 1/2"	65.93	66.50	66.25	122.36	149.57
11	2"	105.47	106.39	105.99	195.76	239.29
12	3"	210.95	212.79	211.99	391.53	478.59
13	4"	326.91	332.48	331.22	611.74	747.77
14	6"	659.20	664.94	662.43	1,223.47	1,495.52
15	Gallorage Charge					
	(per 1000 gallons)	2.10	2.12	2.11	3.90	4.76

Rate Schedule

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1 Interim
 Page 2 of 2
 Preparer: Seidman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Rates eff. 9/16/02	(4) Test Year Rates eff. 10/22/02	(4) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes	16.81	16.96	16.91	28.18	32.00
3	Gallonge Charge (per 1000 gallons)					
4	6,000 gallons maximum	4.15	4.19	4.18	6.97	7.91
5	General Service					
6	5/8" x 3/4"	16.81	16.96	16.91	28.18	32.00
7	3/4"	25.22	25.45	25.38	42.29	48.03
8	1"	42.03	42.41	42.29	70.47	80.03
9	1 1/2"	84.04	84.80	84.56	140.90	160.02
10	2"	134.48	135.69	135.31	225.47	256.06
11	3"	271.12	273.56	272.81	454.58	516.26
12	4"	420.24	424.02	422.84	704.58	800.17
13	6"	840.50	848.06	845.70	1,409.19	1,600.37
14	Gallonge Charge					
15	(per 1000 gallons)	4.97	5.01	5.00	8.33	9.46

Revenue Schedule at Present and Proposed Rates

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [X] or Sewer []

Florida Public Service Commission

Schedule: E-2 Interim
 Page 1 of 4
 Preparer: Seldman, F.
 Revision No. 1

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 9/15/02	(3) Test Year Gallons thru 9/15/02	(4) Test Year Rates thru 9/15/02	(5) Test Year Revenue thru 9/15/02	(6) Test Year Bills eff. 9/16/02	(7) Test Year Gallons eff. 9/16/02	(8) Test Year Rates eff. 9/16/02	(9) Test Year Revenue eff. 9/16/02	(10) Test Year Bills eff. 10/22/02	(11) Test Year Gallons eff. 10/22/02	(12) Test Year Rates eff. 10/22/02	(13) Test Year Revenue eff. 10/22/02	(14) Total Test Year Revenue
1	Residential													
2	All meter sizes	2,230		\$ 13.19	\$ 29,414	253		\$ 13.30	\$ 3,365	511		\$ 13.25	\$ 6,771	\$ 39,550
3	M Gallons		8,626	2.10	18,115		754	2.12	1,598		1,875	2.11	3,956	23,669
4	Total Residential	2,230	8,626		\$ 47,529	253	754		\$ 4,963	511	1,875		\$ 10,727	\$ 63,219
5	Average Bill				\$ 21.31				\$ 19.62				\$ 20.99	\$ 25.46
6	General Service													
7	5/8" X 3/4"	37		13.19	\$ 488	3		13.30	\$ 40	10		13.25	\$ 133	\$ 661
8	M Gallons		317	2.10	666		20	2.12	42		69	2.11	146	854
	3/4"			19.77	-			19.94	0			19.86	0	-
	M Gallons			2.10	-			2.12	0			2.11	-	-
9	1"	0		32.97	0	0		33.26	0	0		33.13	0	-
10	M Gallons			2.10	-			2.12	0			2.11	-	-
11	1 1/2"	0		65.93	0	0		66.50	0	0		66.25	0	-
12	M Gallons			2.10	-			2.12	0			2.11	-	-
13	2"	0		105.47	0	0		106.39	0	0		105.99	0	-
14	M Gallons			2.10	-			2.12	0			2.11	-	-
15	3"			56.34	0			212.79	0			211.99	0	-
16	M Gallons			2.10	-			2.12	0			2.11	-	-
17	4"			93.89	0			332.48	0			331.22	0	-
18	M Gallons			2.10	-			2.12	0			2.11	-	-
19	6"			187.79	0			664.84	0			662.43	0	-
20	M Gallons			2.10	-			2.12	-			2.11	-	-
21	Total Gen. Serv.	37	317		\$ 1,154	3	20		\$ 82	10	69		\$ 279	\$ 1,515
22	Average Bill				\$ 31.19				\$ 27.33				\$ 27.90	\$ 37.88
23	Other water revenues				562				121				272	955
24	Total revenue per analysis				\$ 49,245				\$ 5,166				\$ 11,278	\$ 65,689
25	Total revenue per books/required				\$ 43,201				\$ 5,484				\$ 16,029	\$ 84,713
26	Difference				\$ 6,045				\$ (318)				\$ (4,750)	\$ 976
27	The difference, in total, is immaterial, (1.51%). Greater differences in each rate period most likely due to differences in whether analysis compilation period is same as billing period (actual month vs. billing month) and using full month breaks at rate changes in preparing billing analysis, while actual rate changes were applied in mid month periods.												% difference	1.51%

Revenue Schedule at Present and Interim Rates

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [X] or Sewer []

Schedule: E-2 Interim
 Page 2 of 4
 Preparer: Seidman, F.
 Revision No. 1

Line No.	(1) Class/Meter Size	[2] - [14] Same as Sch. E-2, Interim page 1	(15) Annualized Test Year Revenue	(16) Interim Rates	(17) Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 39,671	\$ 24.47	\$ 73,263
6	M Gallons		23,748	3.90	43,895
7	Total Residential		\$ 63,419		\$ 117,158
8	Average Bill		\$ 25.54		\$ 47.18
9	General Service				
10	5/8" X 3/4"		663	24.47	\$ 1,224
11	M Gallons		857	3.90	1,583
	3/4"			36.68	\$ -
	M Gallons			3.90	-
12	1"		-	61.19	\$ -
13	M Gallons		-	3.90	-
14	1 1/2"		-	122.36	\$ -
15	M Gallons		-	3.90	-
16	2"		-	195.76	\$ -
17	M Gallons		-	3.90	-
18	3"		-	391.53	\$ -
19	M Gallons		-	3.90	-
20	4"		-	611.74	\$ -
21	M Gallons		-	3.90	-
22	6"		-	1,223.47	\$ -
23	M Gallons		-	3.90	-
24	Total Gen. Serv.		\$ 1,520		\$ 2,807
25	Average Bill		\$ 38.00		\$ 70.18
26	Other water revenues		955		955
27	Total revenue per analysis		\$ 65,894		\$ 120,920
28	Total revenue required				\$ 120,894
29	Difference				\$ (27)

Revenue Schedule at Present and Proposed Rates

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-W5
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Florida Public Service Commission

Schedule: E-2 Interim
 Page 3 of 4
 Preparer: Seidman, F.
 Revision No. 1

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 9/15/02	(3) Test Year Gallons thru 9/15/02	(4) Test Year Rates thru 9/15/02	(5) Test Year Revenue thru 9/15/02	(6) Test Year Bills eff. 9/16/02	(7) Test Year Gallons eff. 9/16/02	(8) Test Year Rates eff. 9/16/02	(9) Test Year Revenue eff. 9/16/02	(10) Test Year Bills eff. 10/22/02	(11) Test Year Gallons eff. 10/22/02	(12) Test Year Rates eff. 10/22/02	(13) Test Year Revenue eff. 10/22/02	(14) Total Test Year Revenue
1	Residential													
2	All meter sizes	2,230		\$ 16.81	\$ 37,486	253		\$ 16.96	\$ 4,291	511		\$ 16.91	\$ 8,641	\$ 50,418
3	M Gallons (thru 6 MG)		6,870	4.15	28,511		645	4.19	2,703		1,532	4.18	6,404	37,618
4	Total Residential	2,230	6,870		\$ 65,997	253	645		\$ 6,994	511	1,532		\$ 15,045	\$ 88,036
5	Average Bill				\$ 29.60				\$ 27.64				\$ 29.44	\$ 35.46
6	General Service													
7	5/8" X 3/4"	36		16.81	\$ 605	4		16.96	\$ 68	10		16.91	\$ 189	\$ 842
8	M Gallons 3/4"		321	4.97	1,595		27	5.01	135		48	5.00	240	1,970
9	M Gallons 1"	0		25.22	-			25.45	0			25.38	0	-
10	M Gallons 1 1/2"	0		4.97	0	0		5.01	0	0		5.00	0	-
11	M Gallons 2"	0		42.03	0			42.41	0			42.29	0	-
12	M Gallons 2 1/2"			84.04	0	0		5.01	0	0		5.00	0	-
13	M Gallons 3"	0		4.97	0			84.80	0			84.56	0	-
14	M Gallons 3 1/2"			134.48	0	0		5.01	0	0		5.00	0	-
15	M Gallons 4"			4.97	0			135.69	0			135.31	0	-
16	M Gallons 4 1/2"			271.12	0			5.01	0	0		5.00	0	-
17	M Gallons 5"			4.97	0			273.56	0			272.81	0	-
18	M Gallons 5 1/2"			420.24	0			5.01	0			5.00	0	-
19	M Gallons 6"			424.02	0			424.02	0			422.84	0	-
20	M Gallons 6 1/2"			840.50	0			5.01	0			5.00	0	-
21	Total Gen. Serv.	36	321		\$ 2,200	4	27		\$ 203	10	48		\$ 409	\$ 2,812
22	Average Bill				\$ 61.11				\$ 50.75				\$ 40.90	\$ 70.30
23	Other wastewater revenues				790				169				383	1,342
24	Total revenue per analysis				\$ 68,987				\$ 7,366				\$ 15,837	\$ 92,190
25	Total revenue per books/required				\$ 60,191				\$ 7,827				\$ 22,702	\$ 90,721
26	Difference				\$ 8,796				\$ (461)				\$ (6,866)	\$ 1,469
27	The difference, in total, is immaterial, (1.62%). Greater differences in each rate period most likely due to differences in whether analysis compilation period is same as billing period (actual month vs. billing month) and using full month breaks at rate changes in preparing billing analysis, while actual rate changes were applied in mid month periods.												% difference	1.62%

Revenue Schedule at Present and Interim Rates

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 030444-WS
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2 Interim
 Page 4 of 4
 Preparer: Seidman, F.
 Revision No. 1

Line No.	(1) Class/Meter Size	[2] - [14] Same as Sch. E-2, Interim page 3	(15) Annualized Test Year Revenue	(16) Interim Rates	(17) Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 50,629	\$ 28.18	\$ 84,371
6	M Gallons (thru 6 MG)		37,816	6.97	63,058
7	Total Residential		\$ 88,445		\$ 147,429
8	Average Bill		\$ 35.62		\$ 59.38
9	General Service				
10	5/8" X 3/4"		846	28.18	\$ 1,409
11	M Gallons 3/4"		1,980	8.33	3,299
	M Gallons			42.29	\$ -
12	1"			8.33	-
13	M Gallons		-	70.47	\$ -
14	1 1/2"		-	8.33	-
15	M Gallons		-	140.90	\$ -
16	2"		-	8.33	-
17	M Gallons		-	225.47	\$ -
18	3"		-	8.33	-
19	M Gallons		-	454.58	\$ -
20	4"		-	8.33	-
21	M Gallons		-	704.58	\$ -
22	6"		-	8.33	-
23	M Gallons		-	1,409.19	\$ -
				8.33	-
24	Total Gen. Serv.		\$ 2,826		\$ 4,708
25	Average Bill		\$ 70.65		\$ 117.70
26	Other water revenues		1,342		1,342
27	Total revenue per analysis		\$ 92,613		\$ 153,479
28	Total revenue required				\$ 153,427
29	Difference				\$ 52

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030444-WS

BAYSIDE UTILITY SERVICES, INC.

DIRECT TESTIMONY OF

FRANK SEIDMAN

REGARDING THE APPLICATION FOR

INCREASE IN WATER AND WASTEWATER

RATES AND CHARGES

IN

BAY COUNTY, FLORIDA

EXHIBITS TO

DIRECT TESTIMONY OF

FRANK SEIDMAN

Exhibit ____ (FS-2) Billing Analysis Schedules (Exhibit 2 to Application)

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

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

OF

Bayside Utility Services, Inc.

Docket No. 030444-WS

VOLUME II



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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Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: Residential (69401)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 1 of 18
Preparer: Seidman, F.

Rates in effect through 9/15/02

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	360	360	0	0	1,870	0	0.00%
1	285	645	285	285	1,585	1,870	21.68%
2	293	938	586	871	1,292	3,455	40.05%
3	337	1,275	1,011	1,882	955	4,747	55.03%
4	277	1,552	1,108	2,990	678	5,702	66.10%
5	191	1,743	955	3,945	487	6,380	73.96%
6	128	1,871	768	4,713	359	6,867	79.61%
7	91	1,962	637	5,350	268	7,226	83.77%
8	66	2,028	528	5,878	202	7,494	86.88%
9	47	2,075	423	6,301	155	7,696	89.22%
10	30	2,105	300	6,601	125	7,851	91.02%
11	26	2,131	286	6,887	99	7,976	92.46%
12	25	2,156	300	7,187	74	8,075	93.61%
13	9	2,165	117	7,304	65	8,149	94.47%
14	3	2,168	42	7,346	62	8,214	95.22%
15	11	2,179	165	7,511	51	8,276	95.94%
16	12	2,191	192	7,703	39	8,327	96.53%
17	7	2,198	119	7,822	32	8,366	96.99%
18	5	2,203	90	7,912	27	8,398	97.36%
19	3	2,206	57	7,969	24	8,425	97.67%
20	2	2,208	40	8,009	22	8,449	97.95%
21	4	2,212	84	8,093	18	8,471	98.20%
22	0	2,212	0	8,093	18	8,489	98.41%
23	3	2,215	69	8,162	15	8,507	98.62%
24	3	2,218	72	8,234	12	8,522	98.79%
25	1	2,219	25	8,259	11	8,534	98.93%
26	1	2,220	26	8,285	10	8,545	99.06%
27	1	2,221	27	8,312	9	8,555	99.18%
28	1	2,222	28	8,340	8	8,564	99.28%
29	2	2,224	58	8,398	6	8,572	99.37%
33	1	2,225	33	8,431	5	8,596	99.65%
34	1	2,226	34	8,465	4	8,601	99.71%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: Residential (69401)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 2 of 18
Preparer: Seidman, F.

Rates in effect through 9/15/02

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)
<u>Consumpt. Level</u>	<u>Number of Bills</u>	<u>Cumulative Bills</u>	<u>Gallons Consumed (1)x(2)</u>	<u>Cumulative Gallons</u>	<u>Reversed Bills</u>	<u>Consolidated Factor [(1)x(6)]+(5)</u>	<u>Percentage of Total</u>
38	1	2,227	38	8,503	3	8,617	99.90%
39	1	2,228	39	8,542	2	8,620	99.93%
41	1	2,229	41	8,583	1	8,624	99.98%
43	1	2,230	43	8,626	0	8,626	100.00%
53	0	2,230	0	8,626	0	8,626	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water of Sewer
Customer Class: Residential (69401)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 3 of 18
Preparer: Seidman, F.

Rates in effect 9/16/02

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	51	51	0	0			
1	46	97	46	46	202	0	0.00%
2	36	133	72	118	156	202	26.79%
3	43	176	129	247	120	358	47.48%
4	26	202	104	351	77	478	63.40%
5	12	214	60	411	51	555	73.61%
6	16	230	96	507	39	606	80.37%
7	3	233	21	528	23	645	85.54%
8	7	240	56	584	20	668	88.59%
9	2	242	18	602	13	688	91.25%
10	1	243	10	612	11	701	92.97%
11	3	246	33	645	10	712	94.43%
12	2	248	24	669	7	722	95.76%
13	1	249	13	682	5	729	96.68%
14	1	250	14	696	4	734	97.35%
15	0	250	0	696	3	738	97.88%
16	0	250	0	696	3	741	98.28%
17	1	251	17	713	3	744	98.67%
18	0	251	0	713	2	747	99.07%
19	1	252	19	732	2	749	99.34%
20	0	252	0	732	1	751	99.60%
21	0	252	0	732	1	752	99.73%
22	1	253	22	754	1	753	99.87%
23	0	253	0	754	0	754	100.00%
24	0	253	0	754	0	754	100.00%
25	0	253	0	754	0	754	100.00%
26	0	253	0	754	0	754	100.00%
27	0	253	0	754	0	754	100.00%
28	0	253	0	754	0	754	100.00%
29	0	253	0	754	0	754	100.00%
33	0	253	0	754	0	754	100.00%
34	0	253	0	754	0	754	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: Residential (69401)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 4 of 18
 Preparer: Seidman, F.

Rates in effect 9/16/02

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
38	0	253	0	754	0	754	100.00%
39	0	253	0	754	0	754	100.00%
41	0	253	0	754	0	754	100.00%
43	0	253	0	754	0	754	100.00%
53	0	253	0	754	0	754	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: Residential (69401)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 5 of 18
 Preparer: Seidman, F.

Rates in effect 10/21/02

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	89	89	0	0	422	0	0.00%
1	67	156	67	67	355	422	22.51%
2	67	223	134	201	288	777	41.44%
3	77	300	231	432	211	1,065	56.80%
4	63	363	252	684	148	1,276	68.05%
5	46	409	230	914	102	1,424	75.95%
6	28	437	168	1,082	74	1,526	81.39%
7	21	458	147	1,229	53	1,600	85.33%
8	11	469	88	1,317	42	1,653	88.16%
9	13	482	117	1,434	29	1,695	90.40%
10	7	489	70	1,504	22	1,724	91.95%
11	5	494	55	1,559	17	1,746	93.12%
12	3	497	36	1,595	14	1,763	94.03%
13	2	499	26	1,621	12	1,777	94.77%
14	1	500	14	1,635	11	1,789	95.41%
15	2	502	30	1,665	9	1,800	96.00%
16	5	507	80	1,745	4	1,809	96.48%
17	0	507	0	1,745	4	1,813	96.69%
18	0	507	0	1,745	4	1,817	96.91%
19	0	507	0	1,745	4	1,821	97.12%
20	0	507	0	1,745	4	1,825	97.33%
21	1	508	21	1,766	3	1,829	97.55%
22	0	508	0	1,766	3	1,832	97.71%
23	1	509	23	1,789	2	1,835	97.87%
24	0	509	0	1,789	2	1,837	97.97%
25	0	509	0	1,789	2	1,839	98.08%
26	0	509	0	1,789	2	1,841	98.19%
27	0	509	0	1,789	2	1,843	98.29%
28	0	509	0	1,789	2	1,845	98.40%
29	0	509	0	1,789	2	1,847	98.51%
33	1	510	33	1,822	1	1,855	98.93%
34	0	510	0	1,822	1	1,856	98.99%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: Residential (69401)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 6 of 18
Preparer: Seidman, F.

Rates in effect 10/21/02

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
38	0	510	0	1,822	1	1,860	99.20%
39	0	510	0	1,822	1	1,861	99.25%
41	0	510	0	1,822	1	1,863	99.36%
43	0	510	0	1,822	1	1,865	99.47%
53	1	511	53	1,875	0	1,875	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service (69404)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 7 of 18
 Preparer: Seidman, F.

Rates in effect through 9/15/02

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	8	8	0	0	29	0	0.00%
1	3	11	3	3	26	29	9.15%
3	2	13	6	9	24	81	25.55%
4	3	16	12	21	21	105	33.12%
5	4	20	20	41	17	126	39.75%
6	1	21	6	47	16	143	45.11%
7	0	21	0	47	16	159	50.16%
8	0	21	0	47	16	175	55.21%
9	1	22	9	56	15	191	60.25%
10	0	22	0	56	15	206	64.98%
12	2	24	24	80	13	236	74.45%
14	3	27	42	122	10	262	82.65%
15	1	28	15	137	9	272	85.80%
16	1	29	16	153	8	281	88.64%
17	1	30	17	170	7	289	91.17%
18	2	32	36	206	5	296	93.38%
19	1	33	19	225	4	301	94.95%
20	1	34	20	245	3	305	96.21%
21	1	35	21	266	2	308	97.16%
25	1	36	25	291	1	316	99.68%
26	1	37	26	317	0	317	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [X] of Sewer []
Customer Class: General Service (69404)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 8 of 18
Preparer: Seidman, F.

Rates in effect 9/16/02

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	3	0	0.00%
1	1	1	1	1	2	3	15.00%
3	0	1	0	1	2	7	35.00%
4	0	1	0	1	2	9	45.00%
5	0	1	0	1	2	11	55.00%
6	0	1	0	1	2	13	65.00%
7	0	1	0	1	2	15	75.00%
8	0	1	0	1	2	17	85.00%
9	1	2	9	10	2	19	95.00%
10	1	3	10	20	1	20	100.00%
12	0	3	0	20	0	20	100.00%
14	0	3	0	20	0	20	100.00%
15	0	3	0	20	0	20	100.00%
16	0	3	0	20	0	20	100.00%
17	0	3	0	20	0	20	100.00%
18	0	3	0	20	0	20	100.00%
19	0	3	0	20	0	20	100.00%
20	0	3	0	20	0	20	100.00%
21	0	3	0	20	0	20	100.00%
25	0	3	0	20	0	20	100.00%
26	0	3	0	20	0	20	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water of Sewer
 Customer Class: General Service (69404)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 9 of 18
 Preparer: Seidman, F.

Rates in effect 10/21/02

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	2	2	0	0	8	0	0.00%
1	0	2	0	0	8	8	11.59%
3	0	2	0	0	8	24	34.78%
4	1	3	4	4	7	32	46.38%
5	0	3	0	4	7	39	56.52%
6	0	3	0	4	7	46	66.67%
7	2	5	14	18	5	53	76.81%
8	1	6	8	26	4	58	84.06%
9	1	7	9	35	3	62	89.86%
10	2	9	20	55	1	65	94.20%
12	0	9	0	55	1	67	97.10%
14	1	10	14	69	0	69	100.00%
15	0	10	0	69	0	69	100.00%
16	0	10	0	69	0	69	100.00%
17	0	10	0	69	0	69	100.00%
18	0	10	0	69	0	69	100.00%
19	0	10	0	69	0	69	100.00%
20	0	10	0	69	0	69	100.00%
21	0	10	0	69	0	69	100.00%
25	0	10	0	69	0	69	100.00%
26	0	10	0	69	0	69	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: Residential (69422)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 10 of 18
Preparer: Seidman, F.

Rates in effect through 9/15/02

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	359	359	0	0	1,871	0	0.00%
1	286	645	286	286	1,585	1,871	21.66%
2	293	938	586	872	1,292	3,456	40.00%
3	337	1,275	1,011	1,883	955	4,748	54.95%
4	276	1,551	1,104	2,987	679	5,703	66.01%
5	191	1,742	955	3,942	488	6,382	73.87%
6	128	1,870	768	4,710	360	6,870	79.51%
7	91	1,961	637	5,347	269	7,230	83.68%
8	66	2,027	528	5,875	203	7,499	86.79%
9	47	2,074	423	6,298	156	7,702	89.14%
10	30	2,104	300	6,598	126	7,858	90.95%
11	26	2,130	286	6,884	100	7,984	92.41%
12	25	2,155	300	7,184	75	8,084	93.56%
13	9	2,164	117	7,301	66	8,159	94.43%
14	3	2,167	42	7,343	63	8,225	95.20%
15	11	2,178	165	7,508	52	8,288	95.93%
16	12	2,190	192	7,700	40	8,340	96.53%
17	7	2,197	119	7,819	33	8,380	96.99%
18	5	2,202	90	7,909	28	8,413	97.37%
19	3	2,205	57	7,966	25	8,441	97.70%
20	2	2,207	40	8,006	23	8,466	97.99%
21	4	2,211	84	8,090	19	8,489	98.25%
22	0	2,211	0	8,090	19	8,508	98.47%
23	4	2,215	92	8,182	15	8,527	98.69%
24	3	2,218	72	8,254	12	8,542	98.87%
25	1	2,219	25	8,279	11	8,554	99.00%
26	1	2,220	26	8,305	10	8,565	99.13%
27	1	2,221	27	8,332	9	8,575	99.25%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
Docket No.: 020407-WS
Test Year Ended: December 31, 2001
Water [] of Sewer [X]
Customer Class: Residential (69422)
Meter Size: 5/8" X 3/4"

Schedule: E-14
Page 11 of 18
Preparer: Seidman, F.

Rates in effect through 9/15/02

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	1	2,222	28	8,360	8	8,584	99.35%
29	2	2,224	58	8,418	6	8,592	99.44%
33	1	2,225	33	8,451	5	8,616	99.72%
34	1	2,226	34	8,485	4	8,621	99.78%
35	1	2,227	35	8,520	3	8,625	99.83%
38	1	2,228	38	8,558	2	8,634	99.93%
39	1	2,229	39	8,597	1	8,636	99.95%
43	1	2,230	43	8,640	0	8,640	100.00%
53	0	2,230	0	8,640	0	8,640	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (69422)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 12 of 18
 Preparer: Seidman, F.

Rates in effect 9/16/02

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	51	51	0	0	202	0	0.00%
1	46	97	46	46	156	202	26.79%
2	36	133	72	118	120	358	47.48%
3	43	176	129	247	77	478	63.40%
4	26	202	104	351	51	555	73.61%
5	12	214	60	411	39	606	80.37%
6	16	230	96	507	23	645	85.54%
7	3	233	21	528	20	668	88.59%
8	7	240	56	584	13	688	91.25%
9	2	242	18	602	11	701	92.97%
10	1	243	10	612	10	712	94.43%
11	3	246	33	645	7	722	95.76%
12	2	248	24	669	5	729	96.68%
13	1	249	13	682	4	734	97.35%
14	1	250	14	696	3	738	97.88%
15	0	250	0	696	3	741	98.28%
16	0	250	0	696	3	744	98.67%
17	1	251	17	713	2	747	99.07%
18	0	251	0	713	2	749	99.34%
19	1	252	19	732	1	751	99.60%
20	0	252	0	732	1	752	99.73%
21	0	252	0	732	1	753	99.87%
22	1	253	22	754	0	754	100.00%
23	0	253	0	754	0	754	100.00%
24	0	253	0	754	0	754	100.00%
25	0	253	0	754	0	754	100.00%
26	0	253	0	754	0	754	100.00%
27	0	253	0	754	0	754	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (69422)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 13 of 18
 Preparer: Seidman, F.

Rates in effect 9/16/02

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	0	253	0	754	0	754	100.00%
29	0	253	0	754	0	754	100.00%
33	0	253	0	754	0	754	100.00%
34	0	253	0	754	0	754	100.00%
35	0	253	0	754	0	754	100.00%
38	0	253	0	754	0	754	100.00%
39	0	253	0	754	0	754	100.00%
43	0	253	0	754	0	754	100.00%
53	0	253	0	754	0	754	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (69422)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 14 of 18
 Preparer: Seidman, F.

Rates in effect 10/21/02

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	88	88	0	0	423	0	0.00%
1	67	155	67	67	356	423	24.32%
2	67	222	134	201	289	779	44.80%
3	77	299	231	432	212	1,068	61.41%
4	63	362	252	684	149	1,280	73.61%
5	46	408	230	914	103	1,429	82.17%
6	28	436	168	1,082	75	1,532	88.10%
7	21	457	147	1,229	54	1,607	92.41%
8	12	469	96	1,325	42	1,661	95.51%
9	13	482	63	1,388	29	1,649	94.82%
10	7	489	50	1,438	22	1,658	95.34%
11	5	494	33	1,471	17	1,658	95.34%
12	3	497	24	1,495	14	1,663	95.63%
13	2	499	13	1,508	12	1,664	95.69%
14	1	500	28	1,536	11	1,690	97.18%
15	2	502	75	1,611	9	1,746	100.40%
16	5	507	0	1,611	4	1,675	96.32%
17	0	507	0	1,611	4	1,679	96.55%
18	0	507	0	1,611	4	1,683	96.78%
19	0	507	0	1,611	4	1,687	97.01%
20	0	507	20	1,631	4	1,711	98.39%
21	1	508	0	1,631	3	1,694	97.41%
22	0	508	22	1,653	3	1,719	98.85%
23	1	509	0	1,653	2	1,699	97.70%
24	0	509	0	1,653	2	1,701	97.81%
25	0	509	0	1,653	2	1,703	97.93%
26	0	509	0	1,653	2	1,705	98.04%
27	0	509	0	1,653	2	1,707	98.16%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: Residential (69422)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 15 of 18
 Preparer: Seidman, F.

Rates in effect 10/21/02

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	0	509	0	1,653	2	1,709	98.27%
29	0	509	0	1,653	2	1,711	98.39%
33	1	510	33	1,686	1	1,719	98.85%
34	0	510	0	1,686	1	1,720	98.91%
35	0	510	0	1,686	1	1,721	98.96%
38	0	510	0	1,686	1	1,724	99.14%
39	0	510	0	1,686	1	1,725	99.19%
43	0	510	0	1,686	1	1,729	99.42%
53	1	511	53	1,739	0	1,739	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69429)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 16 of 18
 Preparer: Seidman, F.

Rates in effect through 9/15/02

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	8	8	0	0	28	0	0.00%
1	1	9	1	1	27	28	8.72%
3	3	12	9	10	24	82	25.55%
4	2	14	8	18	22	106	33.02%
5	4	18	20	38	18	128	39.88%
6	1	19	6	44	17	146	45.48%
7	0	19	0	44	17	163	50.78%
8	0	19	0	44	17	180	56.07%
9	2	21	18	62	15	197	61.37%
10	1	22	10	72	14	212	66.04%
12	1	23	12	84	13	240	74.77%
14	3	26	42	126	10	266	82.87%
15	1	27	15	141	9	276	85.98%
16	1	28	16	157	8	285	88.79%
17	1	29	17	174	7	293	91.28%
18	2	31	36	210	5	300	93.46%
19	1	32	19	229	4	305	95.02%
20	1	33	20	249	3	309	96.26%
21	1	34	21	270	2	312	97.20%
25	1	35	25	295	1	320	99.69%
26	1	36	26	321	0	321	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69429)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 17 of 18
 Preparer: Seidman, F.

Rates in effect 9/16/02

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) Consumpt. Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)x(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)x(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	4	0	0.00%
1	1	1	1	1	3	4	14.81%
3	0	1	0	1	3	10	37.04%
4	0	1	0	1	3	13	48.15%
5	0	1	0	1	3	16	59.26%
6	0	1	0	1	3	19	70.37%
7	1	2	7	8	2	22	81.48%
8	0	2	0	8	2	24	88.89%
9	1	3	9	17	1	26	96.30%
10	1	4	10	27	0	27	100.00%
12	0	4	0	27	0	27	100.00%
14	0	4	0	27	0	27	100.00%
15	0	4	0	27	0	27	100.00%
16	0	4	0	27	0	27	100.00%
17	0	4	0	27	0	27	100.00%
18	0	4	0	27	0	27	100.00%
19	0	4	0	27	0	27	100.00%
20	0	4	0	27	0	27	100.00%
21	0	4	0	27	0	27	100.00%
25	0	4	0	27	0	27	100.00%
26	0	4	0	27	0	27	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Bayside Utility Services, Inc.
 Docket No.: 020407-WS
 Test Year Ended: December 31, 2001
 Water [] of Sewer [X]
 Customer Class: General Service (69429)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect 10/21/02

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	8	0	0.00%
1	2	4	2	2	6	8	16.67%
3	0	4	0	2	6	20	41.67%
4	1	5	4	6	5	26	54.17%
5	1	6	5	11	4	31	64.58%
6	0	6	0	11	4	35	72.92%
7	1	7	7	18	3	39	81.25%
8	1	8	8	26	2	42	87.50%
9	0	8	0	26	2	44	91.67%
10	1	9	10	36	1	46	95.83%
12	1	10	12	48	0	48	100.00%
14	0	10	0	48	0	48	100.00%
15	0	10	0	48	0	48	100.00%
16	0	10	0	48	0	48	100.00%
17	0	10	0	48	0	48	100.00%
18	0	10	0	48	0	48	100.00%
19	0	10	0	48	0	48	100.00%
20	0	10	0	48	0	48	100.00%
21	0	10	0	48	0	48	100.00%
25	0	10	0	48	0	48	100.00%
26	0	10	0	48	0	48	100.00%