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February 14, 2002

Tim Devlin, Director
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

In re: Docket No. 011073-WS, Application for
Increased Water and Wastewater Rates
In Broward County by Ferncrest Utilities, Inc.

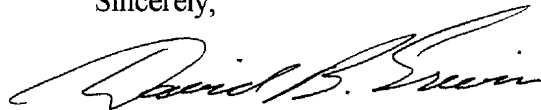
Dear Mr. Devlin:

Ferncrest Utilities, Inc. herewith responds to your letter, dated January 30, 2002, which itemized specific deficiencies in the MFRs filed by Ferncrest Utilities, Inc. on January 11, 2002.

1. Enclosed is an additional filing fee check in the amount of \$3,000.00 to cover the filing fee calculated by the staff.
2. Also enclosed is one copy of a map of the service territory which shows all the items requested to be shown.
3. Revised schedules, as enumerated in your letter for both interim and final rates are enclosed. Each revised schedule is labeled as "revised," with the revision date of February 11, 2002, reflected thereon.
4. Information to establish compliance with Rule 25-30.436(4)(h), F. A. C., related party transactions, is also enclosed. In addition, matters pertaining to related party transactions have been discussed with your auditors, and the same documents provided herewith have also been presented to the auditors.

Please let me know if this completes the filing so that we may obtain an official filing date for our application.

Sincerely,



David B. Erwin

Copy: Robert V. Salerno, FUI
Jack Shreve, Public Counsel

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Schedule Year Ended: December 2000
 Interim Final
 Historical Projected

Interim

Schedule: A-1 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance
1	Utility Plant in Service	1,681,279		1,681,279
2	Utility Land & Land Rights	20,000		20,000
3	Less: Non-Used & Useful Plant	0	(22,063)	(22,063)
4	Construction Work in Progress	0		0
5	Less: Accumulated Depreciation	(864,960)		(864,960)
6	Less: CIAC	(507,718)		(507,718)
7	Accumulated Amortization of CIAC	336,749		336,749
8	Acquisition Adjustments	0		0
9	Accum. Amort. of Acq. Adjustments	0		0
10	Advances For Construction	0		0
11	Working Capital Allowance	64,148	(4,257)	59,891
12	Total Rate Base	729,498	(26,320)	703,178

000001 R 2/11/02

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Schedule Year Ended: December 2000
 Interim Final
 Historical Projected

Interim

Schedule: A-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	2,064,580	0	2,064,580	A-6
2	Utility Land & Land Rights	60,000	0	60,000	A-6
3	Less: Non-Used & Useful Plant	0	(32,439)	(32,439)	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(1,208,284)	0	(1,208,284)	A-10
6	Less: CIAC	(1,004,959)	0	(1,004,959)	A-12
7	Accumulated Amortization of CIAC	756,951	0	756,951	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	75,608	(1,886)	73,722	A-17
12	Total Rate Base	743,896	(34,325)	709,571	

000002 R 2/11/02

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Interim

Company: Ferncrest Utilities

Docket No.: 011073-WS

Schedule Year Ended: December 2000

Interim Final

Historic or Projected

Schedule: A-3

Revised

Page 1 of 1

Preparer: Robert V Salerno

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
3	Non-Used and Useful per Palm Trace Landings expansion 1/2 of Schedules A-5 and A-6	<u>(22,063)</u>	<u>(32,439)</u>
11	Adjust Working Captial Allowance	<u>(4,257)</u>	<u>(1,886)</u>

000003R

2/11/02

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Test Year Ended: December 2000

Interim

Schedule: A-17 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno
 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.	Description	Water	Wastewater
1	Total Operation and Maintenance Expense	479,124	589,775
2	Working capital allowance percent	12.50%	12.50%
3	Working capital allowance	59,891	73,722

000001R 2/11/02

Company: Ferncrest Utilities Inc
 Schedule Year Ended: December 31, 2000 Interim
 Interim [X] Final []
 Historic [X] or Projected []

Schedule: B-1 Revised
 Page 1 of 2
 Docket No.: 011073-WS
 Preparer: Robert V Salerno

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.

0000058
2/11/02

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 Schedules
1	OPERATING REVENUES	542,282	6,944	549,226	93,750	642,976	B-4
2	Operation & Maintenance	512,478	(33,354)	479,124	0	479,124	B-5
3	Depreciation, net of CIAC Amort.	46,056	(1,623)	44,433		44,433	B-13
4	Amortization			0		0	
5	Taxes Other Than Income	48,075		48,075	4,219	52,294	B-15
6	Provision for Income Taxes	0		0	0	0	C-1
7	OPERATING EXPENSES	606,609	(34,977)	571,632	4,219	575,851	
8	NET OPERATING INCOME	(64,327)	(34,977)	(22,406)	89,531	67,125	
9	RATE BASE	729,498	(21,354)	708,144	0	703,178	
10	RATE OF RETURN	-8.8%		-3.2%		9.55%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ferncrest Utilities Inc.
 Schedule Year Ended: December 31, 2000
 Interim [X] Final []
 Historic [X] or Projected []

Interim

Schedule: B-2 Revised
 Page 1 of 1
 Docket No.: 011073-WS
 Preparer: Robert V Salerno

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.

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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 Schedules
1	OPERATING REVENUES	683,771	35,338	719,109	35,460	754,569	B-4
2	Operation & Maintenance	604,157	(14,382)	589,775	0	589,775	B-6
3	Depreciation, net of CIAC Amort.	43,934	(2,971)	40,963		40,963	B-14
4	Amortization	707		707		707	
5	Taxes Other Than Income	53,835		53,835	1,596	55,431	B-15
6	Provision for Income Taxes	0		0	0	0	C-1
7	OPERATING EXPENSES	702,633	(17,353)	685,280	1,596	686,876	
8	NET OPERATING INCOME	(18,862)	52,691	33,829	33,864	67,693	
9	RATE BASE	743,896	(34,325)	709,571		709,571	
10	RATE OF RETURN	-2.5%		4.8%		9.54%	

Schedule of Adjustments to Operating Income

Florida Public Service Commi

Interim

Company: Ferncrest Utilities Inc
 Schedule Year Ended: December 31, 2000
 Interim Final
 Historic or Projected

Schedule: B-3 Revised
 Page _1_ of _1_
 Docket No.: 011073-WS
 Preparer: Robert V Salemo

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
Water Utility Test Year Adjustments			
Operating Revenue			
	Anualize Revenues for December 2000 Rates	6,944	
2	Operation and Maintenance		
	Remove Fredic Edmondson Salary	(20,539)	
	Remove Fredic Edmondson Truck Expense	(3,021)	
	Remove Fredic Edmondson Uniform Expense	(308)	
	Transfer of 2000 equipment rental expense from water to wastewater	(9,486)	
		(33,354)	
3	Depreciation, Net of CIAC Amortization		
	Remove Depreciation on 7.2% of Treatment plant Schedule B-13	(1,623)	
5	Taxes other than income		
	Increase gross receipts tax for increased revenue (4.5% X 93,750)	4,219	
Wastewater Utility Test Year Adjustments			
Operating Revenue			
	Anualize Revenues for December 2000 Rates		35,338
2	Operation and Maintenance		
	Remove Fredic Edmondson Salary	(20,539)	
	Remove Fredic Edmondson Truck Expense	(3,021)	
	Remove Fredic Edmondson Uniform Expense	(308)	
	Transfer of 2000 equipment rental expense from water to wastewater	9,486	
			(14,382)
3	Depreciation, Net of CIAC Amortization		
	Remove depreciation on 12% of Treatment Plant Schedule B14		(2,971)
5	Taxes other than income		
	Increase gross receipt tax for increased revenue (4.5% X 35,460)		1,596

000007R 2/11/02

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company: Ferncrest Utilities
Docket No.: 011073-WS
Test Year Ended: December 31, 2000
Schedule Year Ended:
Historic [X] or Projected []

Interim

Schedule: D-1 Revised
Page _1_ of _1_
Preparer: Robert V Salerno

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.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
	Long-Term Debt	1,090,784	77.21%	11.26%	8.69%
	Short-Term Debt	311,087	22.02%	11.30%	2.49%
	Customer Deposits	10,878	0.77%	6.50%	0.05%
	Total	1,412,749	100.00%		11.23%

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

005003 R 2/11/02

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

Florida Public Service Commission

Interim

Company: Ferncrest Utilities
Docket No.: 011073-WS
Test Year Ended: December 31, 2000
Schedule Year Ended:
Historic [X] or Projected []

Schedule: D-2 Revised
Page _1_ of _1_
Preparer: Robert V Salerno

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) Test Year Per Books	(3) Specific	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
				(5) Prorata *	(4) (Explain)	
	Long-Term Debt	5,224,757	77.21%			1,090,784
	Short-Term Debt	1,490,406	22.02%			311,087
	Customer Deposits	51,924	0.77%			10,878
10	Total	6,767,087	100.00%			1,412,749

* List corresponding adjustments to rate base below:

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

Reconciliation adjustments were calculated by deducting the difference between the requested rate base on schedules A-1 and / and the simple average capital structure

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

000000 R 2/11/02

Rate Schedule

Interim Rates

Florida Public Service Commission

Company: Ferncrest Utilities Inc

Schedule: E-1

Revised

Docket No.: 011073-WS

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [X] or Wastewater []

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
Residential		
5/8" x 3/4"	\$11.00	\$12.47
3/4"	\$16.51	\$19.32
1"	\$27.59	\$31.16
1-1/2"	\$54.98	\$62.31
2"	\$87.99	\$99.72
3"	\$175.96	\$199.43
4"	\$274.92	\$321.66
6"	\$549.80	\$623.12
Gallonge charge/MG	\$2.58	\$2.94
General Service		
5/8" x 3/4"	\$11.00	\$12.47
3/4"	\$16.51	\$19.32
1"	\$27.59	\$31.16
1-1/2"	\$54.98	\$62.31
2"	\$87.99	\$99.72
3"	\$175.96	\$199.43
4"	\$274.92	\$321.66
6"	\$549.80	\$623.12
Gallonge charge/MG	\$2.58	\$2.94

*

000010R 2/11/02

Rate Schedule

Florida Public Service Commission

Company: Ferncrest Utilities Inc Interim
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-1 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
Residential		
5/8" x 3/4"	\$13.71	\$13.98
3/4"	\$20.58	\$21.59
1"	\$34.30	\$34.96
1-1/2"	\$68.61	\$69.92
2"	\$109.73	\$111.84
3"	\$219.49	\$223.70
4"	\$342.95	\$359.88
6"	\$685.88	\$699.06
Gallage charge/MG	\$4.21	\$4.29
Wastewater Cap	6,000 Gallons	
General Service		
5/8" x 3/4"	\$13.71	\$13.98
3/4"	\$20.58	\$21.59
1"	\$34.30	\$34.96
1-1/2"	\$68.61	\$69.92
2"	\$109.73	\$111.84
3"	\$219.49	\$223.70
4"	\$342.95	\$359.88
6"	\$685.88	\$699.06
Gallage charge/MG	\$5.03	\$4.13

000011R 2/11/02

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Interim

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [X] or Wastewater []

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529	59245	10.66 2.50	176,199.14 148,112.50	12.47 2.94	206,116.63 174,180.30
1" Etc. M Gallons Etc.						
Total Residential	16529	59245		324,311.64		380,296.93
Average Bill				19.62		23.01
General Service						
5/8" x 3/4" M Gallons	448	10490	10.66 2.50	4,775.68 26,225.00	12.47 2.94	5,586.56 30,840.60
1" M Gallons	168	5602	26.63 2.50	4,473.84 14,005.00	31.16 2.94	5,234.88 16,469.88
1 1/2" M Gallons	72	2582	53.26 2.50	3,834.72 6,455.00	62.31 2.94	4,486.32 7,591.08
2" M Gallons	168	14962	85.23 2.50	14,318.64 37,405.00	99.72 2.94	16,752.96 43,988.28
3" M Gallons	120	33701	170.45 2.50	20,454.00 84,252.50	199.43 2.94	23,931.60 99,080.94
6" M Gallons	0	0	532.58 2.50	0.00 0.00	623.12 2.94	0.00 0.00
Total Gen. Serv.	976	67337		216,199.38		253,963.10
Average Bill				221.52		260.21
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				8,715.00		8,715.00
Total Revenue				549,226.02		642,975.03
Booked Revenue				542,282.00		
Difference (Explain)				(6,944.02)		
Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

000012R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Class/Meter Size	Number Bills	Consumption in MG	Present Rate	Revenues at Present Rates	Proposed Rate	Revenues at Proposed Rates
Residential						
5/8" x 3/4"	16529		13.32	220,166.28	13.98	231,075.42
M Gallons		46521	4.09	190,270.89	4.29	199,575.09
1" Etc.						
M Gallons Etc.						
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4"	72		13.32	959.04	13.98	1,006.56
M Gallons		709	4.88	3,459.92	5.13	3,637.17
1"	48		33.32	1,599.36	34.96	1,678.08
M Gallons		568	4.88	2,771.84	5.13	2,913.84
1 1/2"	24		66.63	1,599.12	69.92	1,678.08
M Gallons		789	4.88	3,850.32	5.13	4,047.57
2"	108		106.58	11,510.64	111.84	12,078.72
M Gallons		12385	4.88	60,438.80	5.13	63,535.05
3"	120		213.18	25,581.60	223.70	26,844.00
M Gallons		33701	4.88	164,460.88	5.13	172,886.13
6"	12		666.17	7,994.04	699.06	8,388.72
M Gallons		3114	4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes				0.00		0.00
As Above						
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		
Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529	46521	13.32 4.09	220,166.28 190,270.89	13.98 4.29	231,075.42 199,575.09
1" Etc. M Gallons Etc.						
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72	709	13.32 4.88	959.04 3,459.92	13.98 5.13	1,006.56 3,637.17
1" M Gallons	48	568	33.32 4.88	1,599.36 2,771.84	34.96 5.13	1,678.08 2,913.84
1 1/2" M Gallons	24	789	66.63 4.88	1,599.12 3,850.32	69.92 5.13	1,678.08 4,047.57
2" M Gallons	108	12385	106.58 4.88	11,510.64 60,438.80	111.84 5.13	12,078.72 63,535.05
3" M Gallons	120	33701	213.18 4.88	25,581.60 164,460.88	223.70 5.13	26,844.00 172,886.13
6" M Gallons	12	3114	666.17 4.88	7,994.04 15,196.32	699.06 5.13	8,388.72 15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues Other Revenue Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Company: Ferncrest Utilities Inc

Docket No.: 011073-WS

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [] or Wastewater [X]

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529	46521	13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.			4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72	709	13.32	959.04	13.98	1,006.56
1" M Gallons	48	568	33.32	1,599.36	34.96	1,678.08
1 1/2" M Gallons	24	789	66.63	1,599.12	69.92	1,678.08
2" M Gallons	108	12385	106.58	11,510.64	111.84	12,078.72
3" M Gallons	120	33701	213.18	25,581.60	223.70	26,844.00
6" M Gallons	12	3114	666.17	7,994.04	699.06	8,388.72
			4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Class/Meter Size	Number Bills	Consumption in MG	Present Rate	Revenues at Present Rates	Proposed Rate	Revenues at Proposed Rates
Residential						
5/8" x 3/4"	16529		13.32	220,166.28	13.98	231,075.42
M Gallons		46521	4.09	190,270.89	4.29	199,575.09
1" Etc.						
M Gallons Etc.						
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4"	72		13.32	959.04	13.98	1,006.56
M Gallons		709	4.88	3,459.92	5.13	3,637.17
1"	48		33.32	1,599.36	34.96	1,678.08
M Gallons		568	4.88	2,771.84	5.13	2,913.84
1 1/2"	24		66.63	1,599.12	69.92	1,678.08
M Gallons		789	4.88	3,850.32	5.13	4,047.57
2"	108		106.58	11,510.64	111.84	12,078.72
M Gallons		12385	4.88	60,438.80	5.13	63,535.05
3"	120		213.18	25,581.60	223.70	26,844.00
M Gallons		33701	4.88	164,460.88	5.13	172,886.13
6"	12		666.17	7,994.04	699.06	8,388.72
M Gallons		3114	4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

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.

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Residential						
5/8" x 3/4" M Gallons	16529	46521	13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.			4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72	709	13.32	959.04	13.98	1,006.56
1" M Gallons	48	568	33.32	1,599.36	34.96	1,678.08
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2" M Gallons	108	12385	106.58	11,510.64	111.84	12,078.72
3" M Gallons	120	33701	213.18	25,581.60	223.70	26,844.00
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Unbilled Revenues						
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Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Interim

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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General Service						
5/8" x 3/4" M Gallons	72		13.32	959.04	13.98	1,006.56
1" M Gallons	48	709	4.88	3,459.92	5.13	3,637.17
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2" M Gallons	24		66.63	1,599.12	69.92	1,678.08
3" M Gallons		789	4.88	3,850.32	5.13	4,047.57
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 Water [] or Wastewater [X]

Schedule: E-2 Revised
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Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	72 48 24 108 120 12	709 568 789 12385 33701 3114	13.32 4.88 33.32 4.88 66.63 4.88 106.58 4.88 213.18 4.88 666.17 4.88	959.04 3,459.92 1,599.36 2,771.84 1,599.12 3,850.32 11,510.64 60,438.80 25,581.60 164,460.88 7,994.04 15,196.32	13.98 5.13 34.96 5.13 69.92 5.13 111.84 5.13 223.70 5.13 699.06 5.13	1,006.56 3,637.17 1,678.08 2,913.84 1,678.08 4,047.57 12,078.72 63,535.05 26,844.00 172,886.13 8,388.72 15,974.82
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000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
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Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

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Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of 1
 Preparer: Robert V Salerno

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 Water [] or Wastewater [X]

Schedule: E-2 Revised
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 Docket No.: 011073-WS
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 Water [] or Wastewater [X]

Schedule: E-2 Revised
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M Gallons		568	4.88	2,771.84	5.13	2,913.84
1 1/2"	24		66.63	1,599.12	69.92	1,678.08
M Gallons		789	4.88	3,850.32	5.13	4,047.57
2"	108		106.58	11,510.64	111.84	12,078.72
M Gallons		12385	4.88	60,438.80	5.13	63,535.05
3"	120		213.18	25,581.60	223.70	26,844.00
M Gallons		33701	4.88	164,460.88	5.13	172,886.13
6"	12		666.17	7,994.04	699.06	8,388.72
M Gallons		3114	4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes				0.00		0.00
As Above						
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		
Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529	46521	13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.			4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72	709	13.32	959.04	13.98	1,006.56
1" M Gallons	48	568	33.32	1,599.36	34.96	1,678.08
1 1/2" M Gallons	24	789	66.63	1,599.12	69.92	1,678.08
2" M Gallons	108	12385	106.58	11,510.64	111.84	12,078.72
3" M Gallons	120	33701	213.18	25,581.60	223.70	26,844.00
6" M Gallons	12	3114	666.17	7,994.04	699.06	8,388.72
			4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Interim

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	16529	46521	13.32 4.09	220,166.28 190,270.89	13.98 4.29	231,075.42 199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	72 48 24 108 120 12	709 568 789 12385 33701 3114	13.32 4.88 33.32 4.88 66.63 4.88 213.18 4.88 666.17 4.88	959.04 3,459.92 1,599.36 2,771.84 1,599.12 3,850.32 11,510.64 60,438.80 25,581.60 164,460.88 7,994.04 15,196.32	13.98 5.13 34.96 5.13 69.92 5.13 111.84 5.13 223.70 5.13 699.06 5.13	1,006.56 3,637.17 1,678.08 2,913.84 1,678.08 4,047.57 12,078.72 63,535.05 26,844.00 172,886.13 8,388.72 15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		
Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of 1
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529	46521	13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.			4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72	709	13.32	959.04	13.98	1,006.56
1" M Gallons	48	568	33.32	1,599.36	34.96	1,678.08
1 1/2" M Gallons	24	789	66.63	1,599.12	69.92	1,678.08
2" M Gallons	108	12385	106.58	11,510.64	111.84	12,078.72
3" M Gallons	120	33701	213.18	25,581.60	223.70	26,844.00
6" M Gallons	12	3114	666.17	7,994.04	699.06	8,388.72
			4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Interim

Company: Ferncrest Utilities Inc

Schedule: E-2 Revised

Docket No.: 011073-WS

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [] or Wastewater [X]

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529		13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.		46521	4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72		13.32	959.04	13.98	1,006.56
1" M Gallons	48	709	4.88	3,459.92	5.13	3,637.17
1 1/2" M Gallons	24	568	4.88	2,771.84	5.13	2,913.84
2" M Gallons	108	789	4.88	3,850.32	5.13	4,047.57
3" M Gallons	120	12385	4.88	60,438.80	5.13	63,535.05
6" M Gallons	12	33701	213.18	25,581.60	223.70	26,844.00
		3114	4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues Other Revenue Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000013R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons	16529		13.32	220,166.28	13.98	231,075.42
1" Etc. M Gallons Etc.		46521	4.09	190,270.89	4.29	199,575.09
Total Residential	16529	46521		410,437.17		430,650.51
Average Bill				24.83		26.05
General Service						
5/8" x 3/4" M Gallons	72		13.32	959.04	13.98	1,006.56
1" M Gallons	48	709	4.88	3,459.92	5.13	3,637.17
1 1/2" M Gallons	24	568	4.88	2,771.84	5.13	2,913.84
2" M Gallons	108	789	4.88	3,850.32	5.13	4,047.57
3" M Gallons	120	12385	4.88	60,438.80	5.13	63,535.05
6" M Gallons	12	33701	213.18	25,581.60	223.70	26,844.00
		3114	4.88	15,196.32	5.13	15,974.82
Total Gen. Serv.	384	51266		299,421.88		314,668.74
Average Bill				779.74		819.45
List Other Classes As Above				0.00		0.00
Totals				0.00		0.00
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				9,250.00		9,250.00
Total Revenue				719,109.05		754,569.25
Booked Revenue				683,771.00		
Difference (Explain)				(35,338.05)		
Explanation	Revenue difference due to indexing since test year. Current rate is higher than test year rate					

000013R 2/11/02

Schedule of Water Rate Base

Florida Public Service Commission

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Schedule Year Ended: December 2000
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-1 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	1,681,279	156,136	1,837,415	A-5
2	Utility Land & Land Rights	20,000		20,000	A-5
3	Less: Non-Used & Useful Plant	0	(22,063)	(22,063)	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(864,960)	(11,386)	(876,346)	A-9
6	Less: CIAC	(507,718)	(111,136)	(618,854)	A-12
7	Accumulated Amortization of CIAC	336,749	22,227	358,976	A-14
8	Acquisition Adjustments	0	0	0	
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	64,148	(3,398)	60,750	A-17
12	Total Rate Base	<u>729,498</u>	<u>30,380</u>	<u>759,878</u>	

000014R

2/11/02

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Schedule Year Ended: December 2000
 Interim [] Final [X]
 Historical [X] Projected []

Schedule: A-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	2,064,580	126,135	2,190,715	A-6
2	Utility Land & Land Rights	60,000	0	60,000	A-6
3	Less: Non-Used & Useful Plant	0	(32,439)	(32,439)	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(1,208,284)	(14,542)	(1,222,826)	A-10
6	Less: CIAC	(1,004,959)	(111,135)	(1,116,094)	A-12
7	Accumulated Amortization of CIAC	756,951	22,227	779,178	A-14
8	Acquisition Adjustments	0	0	0	-
9	Accum. Amort. of Acq. Adjustments	0	0	0	-
10	Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	75,608	(1,027)	74,581	A-17
12	Total Rate Base	<u>743,896</u>	<u>(10,781)</u>	<u>733,115</u>	

000015R 2/11/02

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Schedule Year Ended: December 2000
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: A-3 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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	Palm Trace water and wastewater system CIAC (1) 1/2 of total 222,271 to average	111,136	111,135
	New Chlorine Generator 1/2 of total 90,000 water and 30,000 wastewater to average	45,000	15,000
	Total	156,136	126,135
3	Non-Used and Useful per Palm Trace Landings expansion 1/2 of Schedules A-5 and A-6	(22,063)	(32,439)
5	Less Accumulated Depreciation on Non-Used and Useful Plant 1/2 of Schedules A-9 and A-10	11,386	14,542
6	Less 1/2 of CIAC from Palm Trace Landings	(111,136)	(111,135)
7	Ammortization of Palm Trace Landings CIAC (2) 1/2 of total for average	22,227	22,227
11	Adjustment of Working Capital for Allowancefor expense adjustments	(3,398)	(1,027)

(1) Installed four years ago but not reflected on the Utility records untill January 1, 2001

(2) $222,271 / 20 \text{ years} = 11,114 \times 4 \text{ years} = 44,454$

00001GR 02/11/02

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Ferncrest Utilities Inc
 Schedule Year Ended: December 31, 2000
 Interim [] Final [X]
 Historic [X] or Projected []

Revised

Schedule: B-1 Final
 Page _1_ of _1_
 Docket No.: 011073-WS
 Preparer: Robert V Salerno

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 Schedules
1	OPERATING REVENUES	542,282	21,008	563,290	103,350	666,640	B-4
2	Operation & Maintenance	512,478	(26,479)	485,999	0	485,999	B-5
3	Depreciation, net of CIAC Amort.	46,056	(3,068)	42,988		42,988	B-13
4	Amortization			0		0	
5	Taxes Other Than Income	48,075		48,075	4,651	52,726	B-15
6	Provision for Income Taxes	0		0	0	0	C-1
7	OPERATING EXPENSES	606,609	(29,547)	577,062	4,651	581,713	
8	NET OPERATING INCOME	(64,327)	50,555	(13,772)	98,699	84,927	
9	RATE BASE	729,498	29,887	759,385		759,385	
10	RATE OF RETURN	-8.8%		-1.8%		11.18%	

000033R 2/11/02

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Ferncrest Utilities Inc.
 Schedule Year Ended: December 31, 2000
 Interim [] Final [X]
 Historic [X] or Projected []

Revised

Schedule: B-2 Final
 Page _1_ of _1_
 Docket No.: 011073-WS
 Preparer: Robert V Salerno

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 Schedules
1	OPERATING REVENUES	683,771	49,762	733,533	38,900	772,433	B-4
2	Operation & Maintenance	604,157	(7,507)	596,650	0	596,650	B-6
3	Depreciation, net of CIAC Amort.	43,934	(5,176)	38,758		38,758	B-14
4	Amortization			0		0	
5	Taxes Other Than Income	53,835		53,835	1,751	55,586	B-15
6	Provision for Income Taxes	0		0	0	0	C-1
7	OPERATING EXPENSES	701,926	(12,683)	689,243	1,751	690,994	
8	NET OPERATING INCOME	(18,155)	62,445	44,290	37,150	81,440	
9	RATE BASE	743,896	(15,162)	728,734		728,734	
10	RATE OF RETURN	-2.4%		6.1%		11.18%	

000034R 02/11/02

Company: Ferncrest Utilities Inc
 Schedule Year Ended: December 31, 2000
 Interim [] Final [X]
 Historic [X] or Projected []

Revised

Schedule: B-3
 Page _1_ of _1_
 Docket No.: 011073-WS
 Preparer: Robert V Salerno

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
Water Utility Test Year Adjustments				
	Operating Revenue			
	Annualize Revenues for current rates		21,008	
2	Operation and Maintenance			
	Remove Fredic Edmondson Salary	(20,539)		
	Remove Fredic Edmondson Truck Expense	(3,021)		
	Remove Fredic Edmondson Uniform Expense	(308)		
	Transfer of 2000 equipment rental expense from water to wastewater	(9,486)		
	Amortization of Rate Case Expense over four years Schedule B-10	6,875		
			(26,479)	
3	Depreciation, Net of CIAC Amortization			
	Remove Depreciation on 7.2% of Treatment plant Schedule B-13	(1,623)		
	Annual depreciation of new chlorine generator 90,000/ 20 years	4,500		
	Annual depreciation of CIAC increase	5,169		
	Annual amortization of CIAC increase	(11,114)		
			(3,068)	
5	Taxes other than income			
	Increase RAFs for increased revenue (4.5% X 103,350)		4,651	
Wastewater Utility Test Year Adjustments				
	Operating Revenues			
	Annualize Revenues for current rates	56,012		
	Remove rents from Wastewater Property	(6,250)		
				49,762
2	Operation and Maintenance			
	Remove Fredic Edmondson Salary	(20,539)		
	Remove Fredic Edmondson Truck Expense	(3,021)		
	Remove Fredic Edmondson Uniform Expense	(308)		
	Transfer of 2000 equipment rental expense from water to wastewater	9,486		
	Amortization of Rate Case Expense over four years Schedule B-10	6,875		
				(7,507)
3	Depreciation, Net of CIAC Amortization			
	Remove depreciation on 12% of Treatment Plant Schedule B14	(2,971)		
	Annual depreciation on new chlorine generator (30,000 / 20 Years)	1,500		
	Annual depreciation of CIAC increase	7,409		
	Annual amortization of CIAC increase	(11,114)		
				(5,176)
5	Taxes other than income			
	Increase RAFs for increased revenue (4.5% X 38,900)			1,751

000033R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000

Schedule: B-7 Revised
 Page 1_ of 1_
 Preparer: Robert V Salerno

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 12/30/93	(3) Current TY 12/30/00	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	101,072	165,395	64,323	63.64%	Hired new operator and increased pay
2	603 Salaries & Wages - Officers, Etc.	38,087	36,155	(1,932)	-5.07%	Difference in Allocation
3	604 Employee Pensions & Benefits	9,884	15,121	5,237	52.98%	Increase in Health Insurance and bonuses
4	610 Purchased Water	1,446	35,085	33,639	2326.35%	Began buying water from Davie for East side of "
5	615 Purchased Power	29,433	26,518	(2,915)	-9.90%	
6	616 Fuel for Power Purchased	0	0	0	0.00%	
7	618 Chemicals	19,586	27,524	7,938	40.53%	Increased cost of chemicals
8	620 Materials & Supplies	35,311	86,460	51,149	144.85%	Maint of plant
9	631 Contractual Services - Engr.	884	0	(884)	-100.00%	
10	632 Contractual Services - Acct.	9,141	18,950	9,809	107.31%	All payable general ledger ect. done outside
11	633 Contractual Services - Legal	739	620	(119)	-16.10%	
12	634 Contractual Services - Mgmt. Fees	0	11,250	11,250	100.00%	New charge from American Marketing
13	635 Contractual Services - Other	11,305	2,999	(8,306)	-73.47%	
14	636 Contractual Services - Water Testing	0	6,481	6,481	100.00%	Was included in other
15	641 Rental of Building/Real Prop.	0	0	0	0.00%	
16	642 Rental of Equipment	435	0	(435)	-100.00%	
17	650 Transportation Expenses	3,584	2,582	(1,002)	-27.96%	Added two golf carts
18	656 Insurance - Vehicle	3,381	0	(3,381)	-100.00%	
19	657 Insurance - General Liability	7,779	6,731	(1,048)	-13.47%	
20	658 Insurance - Workman's Comp.	5,339	1,807	(3,532)	-66.15%	
21	659 Insurance - Other	0	0	0	0.00%	
22	660 Advertising Expense	0	0	0	0.00%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	0	6,875	6,875	0.00%	
24	667 Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	670 Bad Debt Expense	471	19,583	19,112	4057.75%	More accurate recording of bad debts
26	675 Miscellaneous Expenses	7,039	15,863	8,824	125.36%	Communications and training
26	TOTAL	284,916	485,999	201,083	70.58%	
27	Total Customers	1559	1477	(82)	-5.26%	
28	Consumer Price Index - U	436.8	521.1	84.3	19.30%	

000039R 2/11/02

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000

Schedule: B-8 Revised
 Page 1 of 1
 Preparer: Robert V Salerno

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 12/31/93	(3) Current TY 12/31/00	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees	137,312	165,355	28,043	20.42%	Hired new operator and increased pay
2	703 Salaries & Wages - Officers, Etc.	22,295	36,156	13,861	62.17%	Difference in Allocation
3	704 Employee Pensions & Benefits	8,991	15,121	6,130	68.18%	Increase in Health Insurance and bonuses
4	710 Purchased Sewage Treatment	0	0	0	0.00%	
5	711 Sludge Removal Expense	35,723	60,700	24,977	69.92%	Increase in trucking costs and addition of new digestion aid
6	715 Purchased Power	37,333	37,996	663	1.78%	
7	716 Fuel for Power Purchased	0	0	0	0.00%	
8	718 Chemicals	5,976	6,380	404	6.76%	
9	720 Materials & Supplies	42,245	88,315	46,070	109.05%	Maint of plant
10	731 Contractual Services - Engr.	9,051	0	(9,051)	-100.00%	
11	732 Contractual Services - Acct.	9,049	19,499	10,450	115.48%	All payable general ledger ect. done outside
12	733 Contractual Services - Legal	10,931	3,784	(7,147)	-65.38%	
13	634 Contractual Services - Mgmt. Fees	0	11,250	11,250	100.00%	New charge from American Marketing
14	735 Contractual Services - Other	20,975	3,588	(17,387)	-82.89%	
15	736 Contractual Services - Water Testing	0	19,458	19,458	100.00%	Was included in other
16	741 Rental of Building/Real Prop.	22,236	38,476	16,240	73.03%	As per Wastewater plant flow
17	742 Rental of Equipment	326	19,025	18,699	5735.89%	New Equipment Lease
18	750 Transportation Expenses	3,601	2,598	(1,003)	-27.85%	Added two golf carts
19	756 Insurance - Vehicle	3,381	0	(3,381)	-100.00%	
20	757 Insurance - General Liability	7,779	4,557	(3,222)	-41.42%	
21	758 Insurance - Workman's Comp.	5,339	1,807	(3,532)	-66.15%	
22	759 Insurance - Other	0	0	0	0.00%	
23	760 Advertising Expense	0	0	0	0.00%	
24	766 Reg. Comm. Exp. - Rate Case Amort.	0	6,875	6,875	100.00%	
25	767 Reg. Comm. Exp. - Other	0	0	0	0.00%	
26	770 Bad Debt Expense	472	27,546	27,074	5736.02%	More accurate recording of bad debts
27	775 Miscellaneous Expenses	8,758	28,164	19,406	221.58%	Communications and training
TOTAL		391,773	596,650	204,877	52.29%	
Total Customers		1519	1435	(84)	-5.53%	
29	Consumer Price Index - U	436.8	521.1	84.3	19.30%	

000040R or/1/0a

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000

Schedule: B-13
 Page _1_ of _1_ Revised
 Preparer: Robert V Salerno
 Recap Schedules: B-1

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	0		0		
3	302.1 Franchises	0		0		
4	339.1 Other Plant & Misc. Equipment	0		0		
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	0		0		
7	305.2 Collect. & Impound. Reservoirs	0		0		
8	306.2 Lake, River & Other Intakes	0		0		
9	307.2 Wells & Springs	1,415		1,415		
10	308.2 Infiltration Galleries & Tunnels	0		0		
11	309.2 Supply Mains	0		0		
12	310.2 Power Generation Equipment	1,571		1,571		
13	311.2 Pumping Equipment	8,533		8,533		
14	339.2 Other Plant & Misc. Equipment	0		0		
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	6,613	(476)	6,137	7.20%	476
17	320.3 Water Treatment Equipment	15,929	3,353	19,282	7.20%	1,147
18	339.3 Other Plant & Misc. Equipment	0		0		
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	0		0		
21	330.4 Distr. Reservoirs & Standpipes	5,398		5,398		
22	331.4 Transm. & Distribution Mains	5,540	5,169	10,709		
23	333.4 Services	3,312		3,312		
24	334.4 Meters & Meter Installations	3,175		3,175		
25	335.4 Hydrants	0		0		
26	339.4 Other Plant & Misc. Equipment	0		0		
27	GENERAL PLANT					
28	304.5 Structures & Improvements	1,661		1,661		
29	340.5 Office Furniture & Equipment	2,180		2,180		
30	341.5 Transportation Equipment	1,823		1,823		
31	342.5 Stores Equipment	0		0		
32	343.5 Tools, Shop & Garage Equipment	0		0		
33	344.5 Laboratory Equipment	1,256		1,256		
34	345.5 Power Operated Equipment	1,207		1,207		
35	346.5 Communication Equipment	0		0		
36	347.5 Miscellaneous Equipment	0		0		
37	348.5 Other Tangible Plant	6,458		6,458		
38	TOTAL DEPRECIATION EXPENSE	\$ 66,071	\$ 8,046	\$ 74,117	\$	1,623
	LESS: AMORTIZATION OF CIAC	20,015	11,114	31,129		0
	NET DEPRECIATION EXPENSE - WATER	\$ 46,056	\$ (3,068)	\$ 42,988	\$	1,623

000045 R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Historic [X] or Projected []

Schedule: B-14 Revised
 Page 1 of 1
 Preparer: Robert V Salerno
 Recap Schedules: B-2

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization			0		
3	352.1 Franchises			0		
4	389.1 Other Plant & Misc. Equipment			0		
5	COLLECTION PLANT					
6	354.2 Structures & Improvements			0		
7	360.2 Collection Sewers - Force			0		
8	361.2 Collection Sewers - Gravity	13,621	4,939	18,560		
9	362.2 Special Collecting Structures			0		
10	363.2 Services to Customers	4,770		4,770		
11	364.2 Flow Measuring Devices			0		
12	365.2 Flow Measuring Installations			0		
13	389.2 Other Plant & Misc. Equipment			0		
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements	6,108		6,108		
16	370.3 Receiving Wells			0		
17	371.3 Pumping Equipment	20,310	2,470	22,780		
18	389.3 Other Plant & Misc. Equipment			0		
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	5,753	(690)	5,063	12%	690
21	380.4 Treatment & Disposal Equipment	19,009	(781)	18,228	12%	2,281
22	381.4 Plant Sewers			0		
23	382.4 Outfall Sewer Lines			0		
24	389.4 Other Plant & Misc. Equipment	658		658		
25	GENERAL PLANT					
26	354.5 Structures & Improvements	513		513		
27	390.5 Office Furniture & Equipment	1,614		1,614		
28	391.5 Transportation Equipment	3,935		3,935		
29	392.5 Stores Equipment			0		
30	393.5 Tools, Shop & Garage Equipment	1,656		1,656		
31	394.5 Laboratory Equipment	1,538		1,538		
32	395.5 Power Operated Equipment			0		
33	396.5 Communication Equipment			0		
34	397.5 Miscellaneous Equipment			0		
35	398.5 Other Tangible Plant	3,383		3,383		
36	TOTAL DEPRECIATION EXPENSE	82,868	5,938	88,806		2,971
	LESS: AMORTIZATION OF CIAC	38,934	11,114	50,048		
	NET DEPRECIATION EXPENSE - WASTEWATER	43,934	(5,176)	38,758		2,971

000046R 2/11/02

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company: Ferncrest Utilities
Docket No.: 011073-WS
Test Year Ended: December 31, 2000
Schedule Year Ended:
Historic [X] or Projected []

Schedule: D-1 Revised
Page _1_ of _1_
Preparer: Robert V Salerno

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.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
	Long-Term Debt	1,148,977	77.21%	11.26%	8.69%
	Short-Term Debt	327,684	22.02%	11.30%	2.49%
	Customer Deposits	11,458	0.77%	6.50%	0.05%
	Total	1,488,119	100%		11.18%
	Supporting Schedules: D-2				
	Recap Schedules: A-1,A-2				

000061R 02/11/02

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

Florida Public Service Commission

Company: Ferncrest Utilities
Docket No.: 011073-WS
Test Year Ended: December 31, 2000
Schedule Year Ended:
Historic [X] or Projected []

Schedule: D-2 Revised
Page _1_ of _1_
Preparer: Robert V Salerno

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) Test Year Per Books	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata *	
	Long-Term Debt	5,224,757	77.21%	4,066,853	1,148,977
	Short-Term Debt	1,490,406	22.02%	1,160,191	327,684
	Customer Deposits	51,924	0.77%	40,466	11,458
	Total	6,767,087	100.00%	5,267,510	1,488,119

* List corresponding adjustments to rate base below:

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

Reconciliation adjustments were calculated by deducting the difference between the requested rate base on schedules A-1 and A-2 and the simple average capital structure

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

000062R 2/11/02

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

Company: Ferncrest Utilities
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Utility or Parent
 Historic or Projected

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.

Schedule: D-6
 Revised
 Page 1 of 1
 Preparer: Robert V Salerno

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)	(13)
							Annual	Annual					
Line No.	Description, Coupon Rate, Years of Life	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))	
1	Silver Oaks	232,794	232,794	232,794	0	0	0	0	Prime +2%	26,306	26,306	11.30%	
2	Mortgage - Caribank	4,681,609	4,681,609	4,681,609	0	0	0	0	Prime +2%	505,614	505,614	10.80%	
3	Land Trust Distributee	21,000	21,000	21,000	0	0	0	0	Prime +2%	2,373	2,373	11.30%	
4	Land Trust Distributee	10,000	10,000	10,000	0	0	0	0	Prime +2%	1,130	1,130	11.30%	
5	HMF Distributee	10,000	10,000	10,000	0	0	0	0	Prime +2%	1,130	1,130	11.30%	
6	HMF Distributee	5,000	5,000	5,000	0	0	0	0	Prime +2%	565	565	11.30%	
7	HMF Distributee	10,000	10,000	10,000	0	0	0	0	Prime +2%	1,130	1,130	11.30%	
8	HMF Distributee	16,000	16,000	16,000	0	0	0	0	Prime +2%	1,808	1,808	11.30%	
9	BCF Distributee	18,000	18,000	18,000	0	0	0	0	Prime +2%	2,034	2,034	11.30%	
10	BCF Distributee	24,000	24,000	24,000	0	0	0	0	Prime +2%	2,712	2,712	11.30%	
11	BCF Distributee	10,000	10,000	10,000	0	0	0	0	Prime +2%	1,130	1,130	11.30%	
12	BCF Distributee	10,000	10,000	10,000	0	0	0	0	Prime +2%	1,130	1,130	11.30%	
13	Charles Forman	25,000	25,000	25,000	0	0	0	0	Prime +2%	2,825	2,825	11.30%	
14	Charles Forman	27,235	27,235	27,235	0	0	0	0	Prime +2%	3,078	3,078	11.30%	
15	Charles and Hamilton Forman	20,000	20,000	20,000	0	0	0	0	Prime +2%	2,240	2,240	11.20%	
16	Charles and Hamilton Forman	104,119	104,119	104,119	0	0	0	0	Prime +2%	11,661	11,661	11.20%	
Total Long Term Debt		5,224,757	5,224,757	5,224,757						566,865	566,865	11.26%	

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 R
 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water or Wastewater

Schedule: E-1 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
Residential		
5/8" x 3/4"	\$11.00	\$12.98
3/4"	\$16.51	\$19.42
1"	\$27.59	\$32.31
1-1/2"	\$54.98	\$64.36
2"	\$87.99	\$103.05
3"	\$175.96	\$206.23
4"	\$274.92	\$322.32
6"	\$549.80	\$644.84
Gallage charge/MG	\$2.58	\$3.07
General Service		
5/8" x 3/4"	\$11.00	\$12.98
3/4"	\$16.51	\$19.42
1"	\$27.59	\$32.31
1-1/2"	\$54.98	\$64.36
2"	\$87.99	\$103.05
3"	\$175.96	\$206.23
4"	\$274.92	\$322.32
6"	\$549.80	\$644.84
Gallage charge/MG	\$2.58	\$3.07

000063 R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-1 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
	BFC	BFC
Residential		
5/8" x 3/4"	\$13.71	\$14.28
3/4"	\$20.58	\$22.33
1"	\$34.30	\$34.79
1-1/2"	\$68.61	\$71.51
2"	\$109.73	\$114.52
3"	\$219.49	\$228.84
4"	\$342.95	\$363.27
6"	\$685.88	\$714.74
Gallorage charge/MG	\$4.21	\$4.41
Wastewater Cap	6,000 Gallons	
General Service		
5/8" x 3/4"	\$13.71	\$14.28
3/4"	\$20.58	\$22.33
1"	\$34.30	\$34.79
1-1/2"	\$68.61	\$71.51
2"	\$109.73	\$114.52
3"	\$219.49	\$228.84
4"	\$342.95	\$363.27
6"	\$685.88	\$714.74
Gallorage charge/MG	\$5.03	\$5.26

000063 R 2/11/02

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [X] or Wastewater []

Final

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	16529		11.00	181,819.00	12.98	214,546.42
		59245	2.58	152,852.10	3.07	181,882.15
Total Residential	16529	59245		334,671.10		396,428.57
Average Bill				20.25		23.98
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	488 168 72 168 120	 5602 2582 14962 33701	11.00 27.59 54.98 87.99 175.96 549.80 2.58	5,368.00 4,635.12 3,958.56 14,782.32 21,115.20 0.00 0.00	12.98 32.31 3.07 103.05 206.23 644.84 3.07	6,334.24 5,428.08 17,198.14 4,633.92 17,312.40 45,933.34 24,747.60 103,462.07 0.00 0.00
Total Gen. Serv.	1016	67337		223,588.66		265,180.83
Average Bill				220.07		261.00
List Other Classes As Above				0.00		
Totals	17545			0.00		
Unbilled Revenues Other Revenue Misc. Serv. Charges				5,030.00		5,030.00
Total Revenue				563,289.76		666,639.40
Booked Revenue				542,282.00		
Difference (Explain)				(21,007.76)		

Explanation Revenue difference due to two indexings since test year. Current rate is higher than test year rate

000070R 2/11/02

Company: Ferncrest Utilities Inc

Schedule: E-2

Revised

Docket No.: 011073-WS

January thru June

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [X] or Wastewater []

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	8360	30124	11.00 2.58	91,960.00 77,719.92	12.98 3.07	108,512.80 92,480.68
Total Residential	8360	30124		169,679.92		200,993.48
Average Bill				20.30		24.04
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	244 84 36 84 60	5153 3063 1376 7604 16920	11.00 2.58 27.59 2.58 54.98 2.58 87.99 2.58 175.96 2.58 549.80 2.58	2,684.00 13,294.74 2,317.56 7,902.54 1,979.28 3,550.08 7,391.16 19,618.32 10,557.60 43,653.60 0.00 0.00	12.98 3.07 32.31 3.07 64.36 3.07 103.05 3.07 206.23 3.07 644.84 3.07	3,167.12 15,819.71 2,714.04 9,403.41 2,316.96 4,224.32 8,656.20 23,344.28 12,373.80 51,944.40 0.00 0.00
Total Gen. Serv.	508	34116		112,948.88		133,964.24
Average Bill				222.34		263.71
List Other Classes As Above				0.00		
Totals	8868			0.00		
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				2,515.00		2,515.00
Total Revenue				285,143.80		337,472.72
Booked Revenue				285,323.56		
Difference (Explain)				179.76		

Explanation Revenue difference due to indexing since test year. Current rate is higher than test year rate

000071R 2/11/02

Company: Ferncrest Utilities Inc

Schedule: E-2

Revised

Docket No.: 011073-WS

July thru December

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [X] or Wastewater []

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	8169	29121	11.00 2.58	89,859.00 75,132.18	12.98 3.07	106,033.62 89,401.47
Total Residential	8169	29121		164,991.18		195,435.09
Average Bill				20.20		23.92
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	244 84 36 84 60	5337 2539 1206 7358 16781	11.00 2.58 27.59 2.58 54.98 2.58 87.99 2.58 175.96 2.58 549.80 2.58	2,684.00 13,769.46 2,317.56 6,550.62 1,979.28 3,111.48 7,391.16 18,983.64 10,557.60 43,294.98 0.00 0.00	12.98 3.07 32.31 3.07 64.36 3.07 103.05 3.07 206.23 3.07 644.84 3.07	3,167.12 16,384.59 2,714.04 7,794.73 2,316.96 3,702.42 8,656.20 22,589.06 12,373.80 51,517.67 0.00 0.00
Total Gen. Serv.	508	33221		110,639.78		131,216.59
Average Bill				217.79		258.30
List Other Classes As Above				0.00		
Totals	8677			0.00		
Unbilled Revenues Other Revenue Misc. Serv. Charges				2,515.00		2,515.00
Total Revenue				278,145.96		329,166.68
Booked Revenue				256,957.62		
Difference (Explain)				(21,188.34)		

Explanation

Revenue difference due to indexing since test year. Current rate is higher than test year rate

000072R 2/11/02

Company: Ferncrest Utilities Inc
 Docket No.: 011073-WS
 Test Year Ended: December 31, 2000
 Water [] or Wastewater [X]

Schedule: E-2 Revised
 Page 1 of _1_
 Preparer: Robert V Salerno

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	16529	46521	13.71 4.21	226,612.59 195,853.41	14.28 4.41	236,034.12 205,157.61
Total Residential	16529	46521		422,466.00		441,191.73
Average Bill				25.56		26.69
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	72 48 24 108 120 12	709 568 789 12385 33701 3114	13.71 5.03 34.30 5.03 68.61 5.03 219.46 5.03 685.88 5.03	987.12 3,566.27 1,646.40 2,857.04 1,646.64 3,968.67 11,850.84 62,296.55 26,335.20 169,516.03 8,230.56 15,663.42	14.28 5.26 34.79 5.26 71.51 5.26 114.52 5.26 228.84 5.26 714.74 5.26	1,028.16 3,729.34 1,669.92 2,987.68 1,716.24 4,150.14 12,368.16 65,145.10 27,460.80 177,267.26 8,576.88 16,379.64
Total Gen. Serv.	384	51266		308,564.74		322,479.32
Average Bill				803.55		839.79
List Other Classes As Above				0.00		0.00
Totals				731,030.74		763,671.05
Unbilled Revenues Other Revenue Misc. Serv. Charges				8,752.00		8,752.00
Total Revenue				739,782.74		772,423.05
Booked Revenue				683,770.89		
Difference (Explain)				(56,011.85)		

Explanation Revenue difference due to two indexings since test year. Current rate is higher than test year rate

000073 R 2/11/02

Company: Ferncrest Utilities Inc

Schedule: E-2

Revised

Docket No.: 011073-WS

January thru June

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [] or Wastewater [X]

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" M Gallons 1" Etc. M Gallons Etc.	8360	23971	13.71 4.21	114,615.60 100,917.91	14.26 4.41	119,213.60 105,712.11
Total Residential	8360	23971		215,533.51		224,925.71
Average Bill				25.78		26.90
General Service						
5/8" x 3/4" M Gallons 1" M Gallons 1 1/2" M Gallons 2" M Gallons 3" M Gallons 6" M Gallons	36 24 12 54 60 6	314 284 278 6214 16920 1583	13.71 5.03 34.30 5.03 68.61 5.03 109.73 5.03 219.46 5.03 685.88	493.56 1,579.42 823.20 1,428.52 823.32 1,398.34 5,925.42 31,256.42 13,167.60 85,107.60 4,115.28 7,962.49	14.26 5.26 34.74 5.26 71.47 5.26 114.38 5.26 228.72 5.26 714.70	513.36 1,651.64 833.76 1,493.84 857.64 1,462.28 6,176.52 32,685.64 13,723.20 88,999.20 4,288.20 8,326.58
Total Gen. Serv.	192	25593		154,081.17		161,011.86
Average Bill				802.51		838.60
List Other Classes As Above				0.00		0.00
Totals				369,614.68		385,937.57
Unbilled Revenues Other Revenue Misc. Serv. Charges				4,376.00		4,376.00
Total Revenue				373,990.68		390,313.57
Booked Revenue				364,625.39		
Difference (Explain)				(9,365.29)		

Explanation Revenue difference due to two indexings since test year. Current rate is higher than test year rate

000074R 2/11/02

Company: Ferncrest Utilities Inc

Schedule: E-2

Revised

Docket No.: 011073-WS

July thru December

Page 1 of _1_

Test Year Ended: December 31, 2000

Preparer: Robert V Salerno

Water [] or Wastewater [X]

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

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	8169		13.71	111,996.99	14.26	116,489.94
M Gallons		22550	4.21	94,935.50	4.41	99,445.50
1" Etc.						
M Gallons Etc.						
Total Residential	8169	22550		206,932.49		215,935.44
Average Bill				25.33		26.43
General Service						
5/8" x 3/4"	36		13.71	493.56	14.26	513.36
M Gallons		395	5.03	1,986.85	5.26	2,077.70
1"	24		34.30	823.20	34.74	833.76
M Gallons		284	5.03	1,428.52	5.26	1,493.84
1 1/2"	12		68.61	823.32	71.47	857.64
M Gallons		511	5.03	2,570.33	5.26	2,687.86
2"	54		109.73	5,925.42	114.38	6,176.52
M Gallons		6171	5.03	31,040.13	5.26	32,459.46
3"	60		219.46	13,167.60	228.72	13,723.20
M Gallons		16781	5.03	84,408.43	5.26	88,268.06
6"	6		685.88	4,115.28	714.70	4,288.20
M Gallons		1531	5.03	7,700.93	5.26	8,053.06
Total Gen. Serv.	192	25673		154,483.57		161,432.66
Average Bill				804.60		840.80
List Other Classes As Above				0.00		0.00
Totals				361,416.06		377,368.10
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges				4,376.00		4,376.00
Total Revenue				365,792.06		381,744.10
Booked Revenue				319,145.50		
Difference (Explain)				(46,646.56)		

Explanation

Revenue difference due to two indexings since test year. Current rate is higher than test year rate

000075 R 2/11/02

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: Andrew
UTILITY: Ferncrest
FROM: Kay Grant
(AUDIT MANAGER)

Kathleen Welch
(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 3
AUDIT PURPOSE: Rate Case

DATE OF REQUEST: 1/31/02

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 2/5/02
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:
What is the monthly computer support charge of \$100/mth to sewer acct 732-8020 for? Provide support for actual costs incurred by Am. Mktg? why only sewer?

Provide support for hours billed for Andrew, Karen & Louis. Provide proof of amounts and rates actually paid by American Mktg to these people & provide a copy of their duties.

Provide support from Am. Mktg. for the gas for the summer: \$50/mth accts 650-8010, 750-8200.

Provide support for \$50 mthly payroll processing fee showing Am. Mktg's actual costs & how allocated.

What is the Oasis Agreement & the Ferncrest vs Town of Davie case?

TO: AUDIT MANAGER _____ DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) _____ IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Andrew

(SIGNATURE AND TITLE OF RESPONDENT)

DISTRIBUTION:
White: Utility Complete and Return to Auditor
Pink: Audit File Copy
Canary: Utility Retain

Ferncrest Utilities, Inc.
Accounts: 650-8010 & 750-8200
Monthly Gas Allowance Paid to American Marketing

Background:

American Marketing & Management, Inc has found it to be cost effective to have a full time runner (Donald Curreli Jr) , whose function is as follows:

1. Run Schedule

- A. On or before 10:00am go to post office to pick up mail for all companies
- B. Deliver Mail and Pick up intercompany envelopes between AMM Office, Silver Oaks Mobile Home Park Office, Gold Coast NTC Office, and Ferncrest Utilities. These are the physical location Sites all affiliated companies operate from.
- C. Runner goes to Ferncrest, Silver Oaks & Accting to take Deposits to bank on a daily basis
- D. Runner goes to Storage for accting staff to pull document request.
- E. Runner goes to Costco & Office depot for Supply runs.

Because the amount is not material and there is no real cost benefit to try and separate the mileage for each location, AMM has chosen to rebill \$50.00 per month to Ferncrest, Gold Coast and Silver Oaks to somewhat recoup the expense of the runner's mileage. The average cost is about \$400.00 therefore AMM bears over 60 percent of this overall charge and allocates only 12 percent per location.

Property/Company : AMEMAN
American Marketing & Management, Inc.
01/01/00 to 12/31/00

Account #	Description	Jrnl Ref	Debit	Credit	Balance
8250-0001	Automobile Mileage Allow.				0.00

02/29/00	MILEAGE REIMB 2/23-2	AP FLCAR	4.03		
03/31/00	MILEAGE REIMB - 65 M	AP FLCAR	20.15		
04/30/00	APRIL MILEAGE	AP FLCAR	10.07		
05/31/00	MAY MILEAGE	AP FLCAR	6.05		
*** Total			40.30	0.00	40.30

8250-0002	Automobile Mileage Allow.				0.00

01/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
01/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
01/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
01/14/00	MILEAGE REIMB 1/10-1	AP DOCUR	118.42		
01/21/00	MILEAGE REIMB 12/28-	AP DOCUR	174.84		
01/23/00	MILEAGE REIMB 1/17-1	AP DOCUR	130.82		
01/28/00	MILEAGE REIMB 1/24-1	AP DOCUR	103.23		
02/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
02/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
02/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
02/04/00	MILEAGE 1/31-2/4	AP DOCUR	64.17		
02/11/00	MILEAGE 2/7-2/11	AP DOCUR	117.80		
02/18/00	MILEAGE 2/14-2/18	AP DOCUR	124.00		
02/28/00	MILEAGE 2/22-2/25	AP DOCUR	75.33		
03/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
03/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
03/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
03/03/00	MILEAGE 2/28-3/3	AP DOCUR	112.84		
03/20/00	MILEAGE 3/6-3/17	AP DOCUR	185.69		
04/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
04/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
04/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
04/03/00	MILEAGE 3/20-3/31	AP DOCUR	199.33		
04/22/00	MILEAGE 4/3-4/22	AP DOCUR	257.30		
05/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
05/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
05/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
05/08/00	MILEAGE 4/24-5/5	AP DOCUR	180.73		

(A) AMM Gener. L Ledger Detail

Property/Company : AMEMAN
American Marketing & Management, Inc.
01/01/00 to 12/31/00

Account #	Description	Jrnl Ref	Debit	Credit	Balance
05/22/00	MILEAGE 5/8-5/19	AP DOCUR	118.73		
06/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
06/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
06/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
06/12/00	MILEAGE 5/22-5/26 6	AP DOCUR	156.55		
06/19/00	MILEAGE 6/12-6/16	AP DOCUR	82.46		
06/30/00	MILEAGE REIMB 6/19-6	AP DOCUR	201.81		
07/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
07/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
07/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
07/18/00	MILEAGE 7/3-7/14	AP DOCUR	158.41		
08/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
08/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
08/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
08/04/00	MILEAGE 7/17-8/4	AP DOCUR	279.31		
08/18/00	MILEAGE 8/4-8/18	AP DOCUR	177.94		
09/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
09/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
09/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
09/01/00	MILEAGE 8/21-9/01	AP DOCUR	177.94		
09/15/00	MILEAGE 9/5-9/15	AP DOCUR	156.55		
10/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
10/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
10/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
10/03/00	MILEAGE 9/22-9/29	AP DOCUR	91.14		
10/16/00	MILEAGE 10/2-10/13	AP DOCUR	203.98		
10/30/00	MILEAGE 10/16-10/27	AP DOCUR	166.16		
11/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
11/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
11/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
11/20/00	MILEAGE 11/6-11/17	AP DOCUR	84.01		
12/01/00	FERNCREST-GAS ALLOW	RC 50		50.00	
12/01/00	GCA-GAS ALLOWANCE	RC 50		50.00	
12/01/00	S.O.-GAS ALLOWANCE	RC 50		50.00	
12/04/00	MILEAGE 11/20-12/1	AP DOCUR	145.39		
12/18/00	MILEAGE 12/4-12/15	AP DOCUR	221.96		
12/29/00	MILEAGE 12/18-12/29	AP DOCUR	275.90		
*** Total			4,542.74	1,800.00	2,742.74

Mthly Avg mileage $\div 12 = 378.57$
 allowance
 for hours
 down-115 correct for.

Ferncrest Utilities, Inc.
Accounts: 732-8020
Monthly Computer Support Fees



Page 3.1

Background:

American Marketing & Management, Inc currently maintains a server and the Skyline Accounting Software as well as a host of other programs including creative solutions for depreciation and fixed assets tracking, a real estate software for tracking the real estate taxes and values, etc.

The cost of the technical support of these software are paid from AMM and a small portion is allocated to the various companies based on benefit. AMM paid over \$8,000 per year on annual support fees paid to these vendors for telephone support.

Ferncrest pays AMM \$200.00 per month as their allocated portion. This is a fixed fee basis that guarantees Ferncrest unlimited technical support for those software. In particular is the hardware and waterworks billing telephone software support provided by CyberTech Solutions.

This centralized sharing of technological resources has allowed Ferncrest to purchase this level of support at a far less price than if it had to go and purchase these resources on its own.

Property/Company : AMEMAN
American Marketing & Management, Inc.
01/01/00 to 12/31/00

Account #	Description	Jrnl Ref	Debit	Credit	Balance
8330-0001	Computer Support Fees				0.00

01/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
01/01/00	FERCREST COMP. FEE	RC 49		200.00	
01/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
01/01/00	GCA COMP SUPP FEE	RC 49		125.00	
01/01/00	UPGRADE DIAGNOSE COM	AP CYSOL	945.00		
02/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
02/01/00	FERCREST COMP. FEE	RC 49		200.00	
02/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
02/01/00	GCA COMP SUPP FEE	RC 49		125.00	
02/05/00	SILVER OAKS NETWORK	AP CYSOL	225.00		
02/05/00	GOLD COAST SERVICE	AP CYSOL	202.50		
02/05/00	VARIOUS COUMPUTER SE	AP CYSOL	607.50		
03/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
03/01/00	FERCREST COMP. FEE	RC 49		200.00	
03/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
03/01/00	GCA COMP SUPP FEE	RC 49		125.00	
03/02/00	REIMB CYBERTECH SOL	GJ 1		202.50	
03/23/00	15 1/2 HRS 3/21-3/23	AP JAMCI	97.50		
04/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
04/01/00	FERCREST COMP. FEE	RC 49		200.00	
04/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
04/01/00	GCA COMP SUPP FEE	RC 49		125.00	
04/01/00	VARIOUS COMPUTER WOR	AP CYSOL	90.00		
05/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
05/01/00	FERCREST COMP. FEE	RC 49		200.00	
05/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
05/01/00	GCA COMP SUPP FEE	RC 49		125.00	
05/01/00	INTERNET/EMAIL/ISDN	AP CYSOL	810.00		
05/08/00	1 YR SUPPORT 6/1/00-	AP ANSYS	1,325.00		
05/12/00	UPGRADE AND INSTALL	AP CYSOL	887.00		
06/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
06/01/00	FERCREST COMP. FEE	RC 49		200.00	
06/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
06/01/00	GCA COMP SUPP FEE	RC 49		125.00	
07/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
07/01/00	FERCREST COMP. FEE	RC 49		200.00	
07/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
07/01/00	GCA COMP SUPP FEE	RC 49		125.00	

Property/Company : AMEMAN
 American Marketing & Management, Inc.
 01/01/00 to 12/31/00

Account #	Description	Jrnl Ref	Debit	Credit	Balance
07/10/00	INSTALL AT's COMP &	AP CYSOL	450.00		
07/31/00	VARIOUS REPAIRS & UP	AP CYSOL	477.50		
08/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
08/01/00	FERCREST COMP. FEE	RC 49		200.00	
08/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
08/01/00	GCA COMP SUPP FEE	RC 49		125.00	
09/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
09/01/00	FERCREST COMP. FEE	RC 49		200.00	
09/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
09/01/00	GCA COMP SUPP FEE	RC 49		125.00	
09/09/00	VARIOUS COMPUTER WOR	AP CYSOL	315.00		
09/25/00	INSTALL SOFTWARE	AP CRTEC	33.75		
10/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
10/01/00	FERCREST COMP. FEE	RC 49		200.00	
10/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
10/01/00	GCA COMP SUPP FEE	RC 49		125.00	
10/23/00	2000 ENHANCMENT TO RE	AP WIGRE	500.00		
11/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
11/01/00	FERCREST COMP. FEE	RC 49		200.00	
11/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
11/01/00	GCA COMP SUPP FEE	RC 49		125.00	
11/09/00	INSTALL SKYLINE II	AP CRTEC	297.50		
12/01/00	S.O. COMP SUPP FEE	RC 49		100.00	
12/01/00	FERCREST COMP. FEE	RC 49		200.00	
12/01/00	FL VOTER-COMP SUPP	RC 49		100.00	
12/01/00	GCA COMP SUPP FEE	RC 49		125.00	
12/13/00	UPGRADE SKYLINE TO V	AP CRTEC	191.25		
*** Total			7,454.50	6,502.50	952.00

1330-0002 Computer Support Fees 0.00

02/05/00	VARIOUS COUMPUTER SE	AP CYSOL	922.50		
03/23/00	15 1/2 HRS 3/21-3/23	AP JAMCI	135.00		
04/01/00	VARIOUS COMPUTER WOR	AP CYSOL	45.00		
05/12/00	UPGRADE AND INSTALL	AP CYSOL	562.50		
07/31/00	VARIOUS REPAIRS & UP	AP CYSOL	450.00		
09/09/00	VARIOUS COMPUTER WOR	AP CYSOL	180.00		
09/25/00	RECON JR TO NETWK,DS	AP CRTEC	315.00		

2/07/02

American Marketing & Management, Inc.

10:29 am

User: JUDY

Year-to-Date General Ledger

Page: 3

Property/Company : AMEMAN
American Marketing & Management, Inc.
01/01/00 to 12/31/00

Account #	Description	Jrnl Ref	Debit	Credit	Balance
10/10/00	ONSITE HARDWARE & SO	AP CRTEC	258.75		
11/13/00	CMPTRS NOT LOGGING I	AP CRTEC	85.00		
11/30/00	SET UP AOL-MAF & WOR	AP CRTEC	212.50		
11/30/00	VICKI: AOL,WORD MACR	AP CRTEC	510.00		
*** Total			3,676.25	0.00	3,676.25

Account #	Description	Jrnl Ref	Debit	Credit	Balance
8330-0003	Computer Support Fees				0.00

02/05/00	VARIOUS COUMPUTER SE	AP CYSOL	562.50		
03/04/00	LAP TOP INTERNET TRA	AP CYSOL	832.50		
04/01/00	VARIOUS COMPUTER WOR	AP CYSOL	937.45		
07/31/00	VARIOUS REPAIRS & UP	AP CYSOL	67.50		
*** Total			2,399.95	0.00	2,399.95