

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Pasco County

FOR THE
TEST YEAR ENDED
December 31, 2001

*EXHIBIT 1 * VOL. 2*

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6
 Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	11.53	Monthly	\$18,208
5/8" Meter (Water-629)	0	321	0.00	11.53	" "	\$3,698
5/8" Meter Multi	0	36	0.00	7.69	" "	\$277
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	8.26	10.88	Monthly	\$288,423
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$310,606</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.65	10.88	Monthly	\$57
1" Meter	308,270	24	8.65	27.20	" "	\$3,320
2" Meter	635,910	12	8.65	87.05	" "	\$6,546
Total Commercial	<u>944,180</u>	<u>41</u>				<u>9,923</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>320,529</u>

Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
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Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
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Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,721,781	[a] \$ 56,381	\$ 1,778,162	\$ 1,583,431	\$ 1,680,797	A-5
2	Utility Land & Land Rights	6,713		6,713	6,713	6,713	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	17,432	[b] 179,502	196,934	14,065	105,499	-
5	Less: Accumulated Depreciation	(608,176)	[a] (36,576)	\$ (644,752)	(539,779)	(592,265)	A-9
6	Less: CIAC	(466,708)	[a] (0)	\$ (466,708)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a] (14,575)	151,543	151,543	151,543	A-14
9	Allocated Plant	26,262	[c]	26,262	31,400	28,831	-
10	Working Capital Allowance	28,254	[d] 7,111	35,366	35,366	35,366	A-17
11	Total Rate Base	<u>\$ 891,676</u>	<u>\$ 191,843</u>	<u>\$ 1,083,519</u>	<u>\$ 816,031</u>	<u>\$ 949,776</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule **A-2**
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,048,810	[a] \$ (56,382)	\$ 992,428	\$ 979,651	\$ 986,040	A-6
2	Utility Land & Land Rights	10,000		10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant						A-7
4	Construction Work in Progress	485	[b] 52,268	52,753	-	26,376	-
5	Less: Accumulated Depreciation	(342,922)	[a] (37,729)	(305,193)	(305,898)	(305,546)	A-10
6	Less: CIAC	(463,032)	[a] -	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a] (0)	125,703	112,466	119,084	A-14
9	Allocated Plant	8,202	[c]	8,202	7,473	7,838	-
10	Working Capital Allowance	<u>29,545</u>	[d] <u>1,209</u>	<u>30,755</u>	<u>30,755</u>	<u>30,755</u>	A-17
11	Total Rate Base	<u>\$ 416,791</u>	<u>\$ (40,634)</u>	<u>\$ 451,615</u>	<u>\$ 371,414</u>	<u>\$ 411,515</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

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

Adjustments to Rate Base per Books

Florida Public Service Commission

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

Schedule A-3
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water	Sewer
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See notes on page A-1 and A-2.

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

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

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	1,087,714	788,893
6	1994 Additions	34,882	(14,651)
7	1994 Retirements	(1,078)	(118)
8	1994 Adjustments	0	
10	12/31/94 Balance	1,121,518	774,124
11	1995 Additions	(1,815)	10,651
12	1995 Retirements	(1,078)	(118)
13	1995 Adjustments		
14	12/31/95 Balance	1,118,625	784,657
15	1996 Additions	61,604	36,698
16	1996 Retirements	(6,364)	(663)
17	1996 Adjustments		
18	12/31/96 Balance	1,173,865	820,692
19	1997 Additions	50,154	68,028
20	1997 Retirements	(2,716)	(1,408)
21	1997 Adjustments		
22	12/30/97 Balance	1,221,303	887,312
23	1998 Additions	45,487	9,652
24	1998 Retirements	(41,661)	(2,349)
25	1998 Adjustments		
26	12/31/1998 Balance	1,225,129	894,615
27	1999 Additions	138,015	28,611
28	1999 Retirements	(7,337)	(2,715)
29	1999 Adjustments		
30	12/31/99 Balance	1,355,807	920,511
31	2000 Additions	286,066	18,251
32	2000 Retirements	(842)	0
33	2000 Adjustments		
34	12/31/00 Balance	1,641,031	938,762
35	2001 Additions	153,770	63,666
36	2001 Retirements	(9,926)	0
37	2001 Adjustments	0	0
38	12/31/01 Balance	1,784,875	1,002,428
		1,728,494	GI 1,058,810
		56,381	Dii (56,382)

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	34,955	34,955	34,955		
3	302.1 Franchises	5,315	5,446	5,381		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,713	6,713	6,713		
7	304.2 Structures & Improvements	36,403	39,070	37,736		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	220,356	254,857	237,607		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	141,110	166,077	153,594		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,200	9,626	6,413		
19	320.3 Water Treatment Equipment	41,328	44,808	43,068		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	16,379	16,379	16,379		
24	330.4 Distr. Reservoirs & Sandpipes	97,271	101,638	99,455		
25	331.4 Transm. & Distribution Mains	457,175	461,938	459,557		
26	333.4 Services	120,514	136,269	128,391		
27	334.4 Meters & Meter Installations	131,306	141,010	136,158		
28	335.4 Hydrants	52,771	55,570	54,170		
29	339.4 Other Plant & Misc. Equipment	1,286	1,996	1,641		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418		
34	341.5 Transportation Equipment	139,876	157,524	148,700		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,269		
37	344.5 Laboratory Equipment		250	125		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	3,583	3,583	3,583		
40	347.5 Misc Equip (Computer)	3,825	3,437	3,631		
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	71,622	66,376		
42	Total	1,590,144	1,728,494	1,659,320		

0009

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,315	5,315	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	36,403	38,312	38,312	38,312	38,312	38,312	38,672
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	220,356	220,356
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	141,110	141,110	141,110	144,485	145,018	146,139	147,828
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	3,200	3,200
19	320.3 Water Treatment Equipment	41,328	41,328	41,328	42,579	43,114	43,114	43,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	97,271	97,889	97,889	98,392	98,392	98,876	98,876
25	331.4 Transm. & Distribution Mains	457,175	457,175	457,175	457,501	457,501	457,501	457,501
26	333.4 Services	120,514	120,739	122,312	122,312	123,406	124,405	125,228
27	334.4 Meters & Meter Installations	131,306	131,306	135,162	135,162	135,162	135,606	135,606
28	335.4 Hydrants	52,771	52,771	52,771	52,771	52,771	53,240	53,240
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,286	1,286
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	139,876	0	0	0	0	0	0
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,230	14,230	14,230	14,230	14,230	14,230
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	3,825	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	0	0	0	0	0	0
42	Total	<u>1,590,144</u>	<u>1,388,066</u>	<u>1,393,627</u>	<u>1,399,082</u>	<u>1,401,244</u>	<u>1,404,760</u>	<u>1,407,632</u>

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

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

Schedule A-5
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,381
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT						0	0
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	38,672	39,070	39,070	39,070	39,070	39,070	37,736
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	254,857	237,607
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	148,355	150,907	150,907	151,881	152,915	166,077	153,594
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT						0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	9,626	6,413
19	320.3 Water Treatment Equipment	43,114	43,306	43,306	43,306	43,306	44,808	43,068
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT						0	0
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	99,537	99,809	99,809	101,135	101,638	101,638	99,455
25	331.4 Transm. & Distribution Mains	457,501	457,501	457,501	457,501	460,000	461,938	459,557
26	333.4 Services	126,517	127,202	128,035	129,478	130,137	136,269	128,391
27	334.4 Meters & Meter Installations	141,010	141,010	141,010	141,010	141,010	141,010	136,158
28	335.4 Hydrants	53,240	53,240	53,240	53,240	55,570	55,570	54,170
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,996	1,641
30	GENERAL PLANT						0	0
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	0	0	0	0	0	157,524	148,700
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,307	14,307	14,307	14,307	14,269
37	344.5 Laboratory Equipment	0	250	250	250	250	250	125
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	0	0	0	0	0	3,437	3,631
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	71,622	66,376
42	Total	<u>1,415,513</u>	<u>1,419,940</u>	<u>1,420,773</u>	<u>1,424,515</u>	<u>1,431,541</u>	<u>1,728,494</u>	<u>1,659,320</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	3,349	3,349	3,349		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,000	10,000	10,000		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364		0
9	361.2 Collection Sewers - Gravity	324,800	325,667	325,234		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	71,880	74,328	73,104		0
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	136,388	146,305	141,346		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	43,205	30,615		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	30,087	30,087	30,087		0
24	380.4 Treatment & Disposal Equipment	88,697	109,496	99,096		0
25	381.4 Plant Sewers					0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	443	443	443		0
32	391.5 Transportation Equipment	43,688	49,200	46,444		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,457		0
35	394.5 Laboratory Equipment	0	79	39		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	1,119	1,119	1,119		0
38	397.5 Misc Equip (Computer)	1,195	1,074	1,134		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	35,778	33,550		0
40						
	Total	989,651	1,058,810	1,024,230		0

0012

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	324,800	324,800
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	71,880	71,880
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	136,388	136,388	140,369	140,369	140,369	143,812	143,812
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	18,026	18,026	18,026
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	88,697	88,697	88,697	89,310	89,310	89,310	89,310
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	43,688	0	0	0	0	0	0
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,445	4,445	4,445	4,445	4,445	4,445
35	394.5 Laboratory Equipment	0	0	0	0	0	0	0
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	1,195	0	0	0	0	0	0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	0	0	0	0	0	0
40								
	Total	989,651	913,446	917,427	918,041	918,041	921,484	921,484

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3
Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	325,667	325,234
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	74,328	73,104
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	143,812	145,412	145,412	145,412	145,412	146,305	141,346
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	43,026	43,205	30,615
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	89,310	89,310	89,310	89,310	89,310	109,496	99,096
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	0	0	0	0	0	49,200	46,444
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,469	4,469	4,469	4,469	4,457
35	394.5 Laboratory Equipment	0	78	78	78	78	79	39
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	0	0	0	0	0	1,074	1,134
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	0	0	0	0	0	35,778	33,550
40								
	Total	921,484	923,186	923,186	923,186	948,186	1,058,810	1,024,230

Non-Used & Useful Plant - Summary

Florida Public Service Commission

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

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

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

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

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

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

Florida Public Service Commission

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

Schedule A-8
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1992 Additions	0	0
3	1992 Retirements	0	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(253,327)	(142,919)
7	1994 Additions	(29,771)	(19,969)
8	1994 Retirements	(15,650)	10,380
10	1994 Adjustments	0	0
11	12/31/94 Balance	(298,748)	(152,508)
12	1995 Additions	(18,645)	(19,678)
13	1995 Retirements	(15,477)	1,312
14	1995 Adjustments	0	0
15	12/31/95 Balance	(332,870)	(170,874)
16	1996 Additions	(40,750)	(28,042)
17	1996 Retirements	1,374	2,243
18	1996 Adjustments	0	0
19	12/31/96 Balance	(372,246)	(196,673)
20	1997 Additions	(41,972)	(25,312)
21	1997 Retirements	(2,655)	14,684
22	1997 Adjustments	0	0
23	12/30/97 Balance	(416,873)	(207,301)
24	1998 Additions	(50,719)	(32,350)
25	1998 Retirements	57,658	581
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(409,934)	(239,070)
28	1999 Additions	(74,407)	(16,628)
29	1999 Retirements	2,715	7,337
30	1999 Adjustments	0	0
31	12/31/99 Balance	(481,626)	(248,361)
32	2000 Additions	(84,870)	(26,567)
33	2000 Retirements	842	0
34	2000 Adjustments	0	0
35	12/31/00 Balance	(565,654)	(274,928)
36	2001 Additions	(86,459)	(27,700)
37	2001 Retirements	9,926	0
38	2001 Adjustments	0	0
39	12/31/01 Balance	(642,187)	(302,628)
		(608,176) GL	(342,922)
		34,011 DIF	(40,294)

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(4,028)	(5,036)	(4,532)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(11,950)	(13,088)	(12,519)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(52,732)	(60,070)	(56,401)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Genaration Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(58,770)	(62,489)	(60,630)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(187)	(284)	(235)	0.00%	0
19	320.3 Water Treatment Equipment	(18,066)	(19,430)	(18,748)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	(6,899)	(7,395)	(7,147)	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(5,928)	(4,604)	0.00%	0
25	331.4 Transm. & Distribution Mains	(156,257)	(165,933)	(161,095)	0.00%	0
26	333.4 Services	(34,444)	(34,440)	(34,442)	0.00%	0
27	334.4 Meters & Meter Installations	(64,548)	(71,399)	(67,974)	0.00%	0
28	335.4 Hydrants	(17,590)	(17,360)	(17,475)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	(992)	(1,116)	(1,054)	0.00%	0
34	341.5 Transportation Equipment	(106,878)	(106,878)	(91,815)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(6,603)	(6,221)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(2,951)	(3,421)	(3,186)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,290)	(3,290)	(3,558)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(22,328)	(20,655)	0.00%	0
42	Total	<u>(539,778.58)</u>	<u>(608,176.43)</u>	<u>(573,979)</u>		<u>0</u>

0017

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(4,028)	(4,112)	(4,195)	(4,279)	(4,363)	(4,447)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(11,950)	(12,042)	(12,134)	(12,226)	(12,318)	(12,410)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lale, River & Other intakes						
10	307.2 Wells & Springs	(52,732)	(53,344)	(53,955)	(54,567)	(55,178)	(55,790)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Generation Equipment						
14	311.2 Pumping Equipment	(58,770)	(59,358)	(59,946)	(60,534)	(59,643)	(60,231)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(187)	(195)	(203)	(211)	(219)	(227)
19	320.3 Water Treatment Equipment	(18,066)	(18,222)	(18,379)	(18,536)	(18,693)	(18,849)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	(6,899)	(6,940)	(6,982)	(7,023)	(7,064)	(7,106)
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(3,499)	(3,717)	(3,936)	(4,155)	(4,374)
25	331.4 Transm. & Distribution Mains	(156,257)	(157,145)	(158,032)	(157,940)	(158,828)	(159,715)
26	333.4 Services	(34,444)	(34,695)	(34,947)	(35,198)	(35,449)	(35,700)
27	334.4 Meters & Meter Installations	(64,548)	(65,096)	(65,643)	(66,190)	(66,737)	(67,284)
28	335.4 Hydrants	(17,590)	(17,688)	(17,786)	(17,883)	(17,981)	(16,672)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(992)	(1,002)	(1,012)	(1,023)	(1,033)	(1,043)
34	341.5 Transportation Equipment	(76,752)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(5,935)	(6,032)	(6,130)	(6,227)	(6,324)
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	(2,951)	(2,990)	(3,029)	(3,069)	(3,108)	(3,147)
40	347.5 Misc Equipment (Computer)	(3,825)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	0	0	0	0	0
42	Total	<u>(539,778.58)</u>	<u>(443,950.47)</u>	<u>(447,681.05)</u>	<u>(450,431.63)</u>	<u>(452,683.21)</u>	<u>(455,006.79)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(4,531)	(4,615)	(4,699)	(4,784)	(4,868)	(4,952)	(5,036)	(4,532)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT								0
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(12,502)	(12,599)	(12,697)	(12,795)	(12,892)	(12,990)	(13,088)	(12,519)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other intakes								0
10	307.2 Wells & Springs	(56,401)	(57,013)	(57,624)	(58,236)	(58,847)	(59,459)	(60,070)	(56,401)
11	308.2 Infiltration, Galleries and Tunnels								0
12	309.2 Supply Mains								0
13	310.2 Power Generation Equipment								0
14	311.2 Pumping Equipment	(60,819)	(61,435)	(62,051)	(62,667)	(63,282)	(63,897)	(64,513)	(60,819)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								0
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
19	320.3 Water Treatment Equipment	(19,006)	(19,169)	(18,776)	(18,939)	(19,103)	(19,266)	(19,430)	(18,748)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								0
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	(7,147)	(7,188)	(7,230)	(7,271)	(7,312)	(7,354)	(7,395)	(7,147)
24	330.4 Distr. Reservoirs & Standpipes	(4,593)	(4,815)	(5,038)	(5,260)	(5,483)	(5,705)	(5,928)	(4,604)
25	331.4 Transm. & Distribution Mains	(160,603)	(161,491)	(162,380)	(163,268)	(164,156)	(165,045)	(165,933)	(161,095)
26	333.4 Services	(35,367)	(35,628)	(35,889)	(36,150)	(36,410)	(36,671)	(36,932)	(34,442)
27	334.4 Meters & Meter Installations	(67,831)	(68,396)	(68,961)	(69,526)	(70,091)	(70,656)	(71,221)	(67,974)
28	335.4 Hydrants	(16,769)	(16,868)	(16,966)	(17,065)	(17,163)	(17,262)	(17,360)	(17,458)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								0
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(1,054)	(1,064)	(1,074)	(1,085)	(1,095)	(1,105)	(1,116)	(1,054)
34	341.5 Transportation Equipment	0	0	0	0	0	0	(106,878)	(91,815)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(6,422)	(6,519)	(6,614)	(6,711)	(6,809)	(6,906)	(7,003)	(6,221)
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	(3,186)	(3,225)	(3,265)	(3,304)	(3,343)	(3,382)	(3,421)	(3,186)
40	347.5 Misc Equipment (Computer)	0	0	0	0	0	0	(3,290)	(3,558)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(22,328)	(20,655)
42	Total	<u>(458,153.37)</u>	<u>(461,957.53)</u>	<u>(464,802.69)</u>	<u>(468,606.85)</u>	<u>(472,411.01)</u>	<u>(473,870.17)</u>	<u>(608,176.43)</u>	<u>(573,979)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M. Lubertozi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(1,179)	(1,263)	(1,221)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360.2 Collection Sewers - Force	(40,857)	(44,499)	(42,678)	0.00%	0
9	361.2 Collection Sewers - Gravity	(95,884)	(103,096)	(99,490)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(21,183)	(23,073)	(22,128)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(35,984)	(41,557)	(38,770)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(2,477)	(2,177)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(11,732)	(12,674)	(12,203)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(18,673)	(21,219)	(19,946)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(42,923)	(46,208)	(44,566)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(23,973)	(33,382)	(28,677)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,195)	(1,027)	(1,111)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(10,438)	(12,448)	(11,443)	0.00%	0
40	TOTAL	<u>(305,898)</u>	<u>(342,922)</u>	<u>(324,410)</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTANGIBLE PLANT								
1	351.1 Organization	(1,179)	(1,186)	(1,193)	(1,200)	(1,207)	(1,214)	(1,221)	(1,228)
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(40,857)	(41,160)	(41,464)	(41,767)	(42,071)	(42,374)	(42,678)	(42,981)
8	361.2 Collection Sewers - Gravity	(95,884)	(96,485)	(97,086)	(97,687)	(98,288)	(98,889)	(99,490)	(100,091)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(21,183)	(21,340)	(21,498)	(21,655)	(21,813)	(21,970)	(22,128)	(22,285)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(35,984)	(36,436)	(36,888)	(37,340)	(37,792)	(38,244)	(38,696)	(39,173)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(1,927)	(1,977)	(2,027)	(2,077)	(2,127)	(2,177)	(2,227)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	(11,732)	(11,811)	(11,889)	(11,968)	(12,046)	(12,125)	(12,203)	(12,282)
23	380.4 Treatment & Disposal Equipment	(18,673)	(18,885)	(19,096)	(19,307)	(19,519)	(19,730)	(19,942)	(20,154)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(42,923)	(43,197)	(43,471)	(43,745)	(44,018)	(44,292)	(44,566)	(44,840)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(23,973)	0	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(1,195)	0	0	0	0	0	0	0
38	398.5 Other Tangible Plant Allocated-UIF	(10,438)	0	0	0	0	0	0	0
39	TOTAL	<u>(305,898)</u>	<u>(272,428)</u>	<u>(274,562)</u>	<u>(276,697)</u>	<u>(278,831)</u>	<u>(280,966)</u>	<u>(283,100)</u>	<u>(285,261)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	(1,235)	(1,242)	(1,249)	(1,256)	(1,263)	(1,221)
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(43,285)	(43,588)	(43,892)	(44,195)	(44,499)	(42,678)
8	361.2 Collection Sewers - Gravity	(100,692)	(101,293)	(101,894)	(102,495)	(103,096)	(99,490)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(22,443)	(22,601)	(22,758)	(22,916)	(23,073)	(22,128)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(39,650)	(40,126)	(40,603)	(41,080)	(41,557)	(38,770)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(2,277)	(2,327)	(2,377)	(2,427)	(2,477)	(2,177)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(12,360)	(12,438)	(12,517)	(12,595)	(12,674)	(12,203)
23	380.4 Treatment & Disposal Equipment	(20,367)	(20,580)	(20,793)	(21,006)	(21,219)	(19,946)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(45,113)	(45,387)	(45,661)	(45,934)	(46,208)	(44,566)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	0	0	0	0	(33,382)	(28,577)
32	392.5 Stores Equipment	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0
37	397.5 Computer Allocated	0	0	0	0	(1,027)	(1,111)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(12,448)	(11,443)
39	TOTAL	<u>(287,422)</u>	<u>(289,583)</u>	<u>(291,744)</u>	<u>(293,904)</u>	<u>(342,922)</u>	<u>(324,410)</u>

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

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

Schedule A-11
Page 1 of 1
Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>(411,938)</u>	<u>(355,044)</u>
6	1994 Additions	(65)	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	(412,003)	(355,044)
10	1995 Additions	(130)	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	(412,133)	(355,044)
14	1996 Additions	0	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	(412,133)	(355,044)
18	1997 Additions	(51,660)	(107,988)
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	(463,793)	(463,032)
22	1998 Additions	(2,850)	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	(466,643)	(463,032)
26	1999 Additions	(65)	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	(466,708)	(463,032)
30	2000 Additions	0	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	(466,708)	(463,032)
34	2001 Additions	0	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	(466,708)	(463,032)
		(466,708)	(463,032)
		(0)	0

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 Sewer

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	466,708	466,708	466,708
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	<u>466,708</u>	<u>466,708</u>	<u>466,708</u>
6	Service Availability Fees	463,032	463,032	463,032
7	Lift Station			0
8	Sewer Service Lines			0
9	Force/Vacuum mains			0
10	Sewer Mains			0
11	Manholes			0
12	Total Sewer	<u>463,032</u>	<u>463,032</u>	<u>463,032</u>

0024

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

Florida Public Service Commission

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

Schedule **A-12**

Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
WATER								
1	Service Availability Fees	466,708	466,708	466,708	466,708	466,708	466,708	466,708
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>
SEWER								
6	Service Availability Fees	463,032	463,032	463,032	463,032	463,032	463,032	463,032
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Sewer	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>

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

Florida Public Service Commission

Utilities Inc. of Florida - Pasco County
 0071-WS
 ended: 12/31/01
 [x]
 Projected []

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
WATER								
Service Availability Fees	466,708	466,708	466,708	466,708	466,708	466,708	466,708	466,708
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	\$466,708	\$466,708	\$466,708	\$466,708	\$466,708	\$466,708	\$466,708	\$466,708
SEWER								
Service Availability Fees	463,032	463,032	463,032	463,032	463,032	463,032	463,032	463,032
Lift Station	0						0	0
Sewer Service Lines	0						0	0
Force/Vacuum mains	0						0	0
Sewer Mains	0						0	0
Manholes	0						0	0
Total Sewer	\$463,032	\$463,032	\$463,032	\$463,032	\$463,032	\$463,032	\$463,032	\$463,032

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

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

Schedule A-13
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	41,936	33,018
6	1994 Additions	12,771	10,154
7	1994 Retirements	0	0
8	1994 Adjustments	0	0
9	12/31/94 Balance	54,707	43,172
10	1995 Additions	26,884	9,941
11	1995 Retirements	0	0
12	1995 Adjustments	0	0
13	12/31/95 Balance	81,591	53,113
14	1996 Additions	13,049	9,941
15	1996 Retirements	0	0
16	1996 Adjustments	0	0
17	12/31/96 Balance	94,640	63,054
18	1997 Additions	13,094	9,941
19	1997 Retirements	0	0
20	1997 Adjustments	0	0
21	12/30/97 Balance	107,734	72,995
22	1998 Additions	14,646	13,136
23	1998 Retirements	0	0
24	1998 Adjustments	0	0
25	12/31/1998 Balance	122,380	86,131
26	1999 Additions	14,611	13,126
27	1999 Retirements	0	0
28	1999 Adjustments	0	0
29	12/31/99 Balance	136,991	99,257
30	2000 Additions	14,552	13,209
31	2000 Retirements	0	0
32	2000 Adjustments	0	0
33	12/31/00 Balance	151,543	112,466
34	2001 Additions	0	13,237
35	2001 Retirements	0	0
36	2001 Adjustments	0	0
37	12/31/01 Balance	151,543	125,703

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

Florida Public Service Commission

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

Schedule A-14
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	151,543	166,118	158,831
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>151,543</u>	<u>166,118</u>	<u>158,831</u>
6	Service Availability Fees	112,466	125,703	119,085
7	Lift Station		0	0
8	Sewer Service Lines		0	0
9	Force/Vacuum mains		0	0
10	Sewer Mains		0	0
11	Manholes		0	0
12	Total Water	<u>112,466</u>	<u>125,703</u>	<u>119,085</u>

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

Florida Public Service Commission

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

Schedule A-14
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
1	Service Availability Fees	151,543	152,757	153,971	155,186	156,400	157,614	158,829
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$151,543</u>	<u>\$152,757</u>	<u>\$153,971</u>	<u>\$155,186</u>	<u>\$156,400</u>	<u>\$157,614</u>	<u>\$158,829</u>
6	Service Availability Fees	112,466	113,567	114,668	115,770	116,871	117,972	119,074
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Water	<u>\$112,466</u>	<u>\$113,567</u>	<u>\$114,668</u>	<u>\$115,770</u>	<u>\$116,871</u>	<u>\$117,972</u>	<u>\$119,074</u>

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

Florida Public Service Commission

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

Schedule A-12
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	160,044	161,258	162,473	163,688	164,903	166,118	158,830
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$160,044</u>	<u>\$161,258</u>	<u>\$162,473</u>	<u>\$163,688</u>	<u>\$164,903</u>	<u>\$166,118</u>	<u>\$158,830</u>
6	Service Availability Fees	120,178	121,283	122,388	123,493	124,598	125,703	119,079
7	Lift Station						0	0
8	Sewer Service Lines						0	0
9	Force/Vacuum mains						0	0
10	Sewer Mains						0	0
11	Manholes						0	0
12	Total Water	<u>\$120,178</u>	<u>\$121,283</u>	<u>\$122,388</u>	<u>\$123,493</u>	<u>\$124,598</u>	<u>\$125,703</u>	<u>\$119,079</u>

0030

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

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

0031

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

Florida Public Service Commission

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

Schedule A-16
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Test Year Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Adjustments	0	0
4	12/31/93 Balance	0	0
5	1994 Additions	0	0
6	1994 Adjustments	0	0
7	12/31/94 Balance	0	0
8	1995 Additions	0	0
9	1995 Adjustments	0	0
10	12/31/95 Balance	0	0
11	1996 Additions	0	0
12	1996 Adjustments	0	0
13	12/31/96 Balance	0	0
14	1997 Additions	0	0
15	1997 Adjustments	0	0
16	12/30/97 Balance	0	0
17	1998 Additions	0	0
18	1998 Adjustments	0	0
19	12/31/1998 Balance	0	0
20	1999 Additions	0	0

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule A-17
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Recap Schedule: A-1, A-2

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE YE 12/31/01
Water				
1	Total O & M Expense	226,035	56,889	282,924
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>28,254</u>	<u>7,111</u>	<u>35,366</u>
Sewer				
1	Total O & M Expense	236,361	9,675	246,037
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>29,545</u>	<u>1,209</u>	<u>30,755</u>

0033

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	2,787,304	2,579,795
2	Construction Work in Progress	17,916	14,065
3	Other Utility Plant Adjustments	78,754	82,527
4	GROSS UTILITY PLANT	2,883,975	2,676,387
5	Less: Accumulated Depreciation	(951,099)	(845,791)
6	NET UTILITY PLANT	1,932,876	1,830,596
7	Cash	0	(92)
8	Special Deposits	0	0
9	Other Pre-pays	0	0
10	Accounts Rec'b - Customer	93,422	97,407
11	TOTAL CURRENT ASSETS	93,422	97,315
12	Deferred Rate Case Expense	0	0
13	Other Miscellaneous Deferred Debits	0	0
14	TOTAL DEFERRED DEBITS	0	0
15	TOTAL ASSETS	2,026,298	1,927,911
		0	0

0034

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18

Page 2 of 3

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	Utility Plant in Service	2,579,795	2,301,512	2,311,054	2,317,123	2,319,284	2,326,244	2,329,116
2	Construction Work in Progress	14,065	21,315	22,041	29,839	30,616	30,968	30,968
3	Other Utility Plant Adjustments	82,527	82,213	81,898	81,584	81,270	80,956	80,642
4	GROSS UTILITY PLANT	2,676,387	2,405,040	2,414,994	2,428,546	2,431,171	2,438,168	2,440,727
5	Less: Accumulated Depreciation	(845,791)	(716,497)	(722,368)	(727,258)	(731,650)	(736,113)	(741,400)
6	NET UTILITY PLANT	1,830,596	1,688,543	1,692,626	1,701,288	1,699,521	1,702,055	1,699,327
7	Cash	(92)	9	44	0	0	0	0
8	Special Deposits	0	0	0	0	0	0	0
9	Other Pre-pays	0	0	0	0	0	0	0
10	Accounts Rec'b - Customer	97,407	86,526	89,606	87,901	85,792	71,491	83,569
11	TOTAL CURRENT ASSETS	97,315	86,535	89,650	87,901	85,792	71,491	83,569
12	Deferred Rate Case Expense	0	0	0	0	0	0	0
13	Other Miscellaneous Deferred Debits	0	0	0	0	0	0	0
14	TOTAL DEFERRED DEBITS	0	0	0	0	0	0	0
15	TOTAL ASSETS	1,927,911	1,775,077	1,782,276	1,789,189	1,785,313	1,773,546	1,782,896

0035

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

No.	ASSETS	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Utility Plant in Service	2,336,997	2,343,127	2,343,960	2,347,701	2,379,727	2,787,304	2,386,380
2	Construction Work in Progress	38,773	39,173	50,233	50,233	50,283	17,916	32,802
3	Other Utility Plant Adjustments	80,328	80,013	79,698	79,383	79,069	78,754	80,641
4	GROSS UTILITY PLANT	2,456,098	2,462,312	2,473,891	2,477,318	2,509,079	2,883,975	2,499,823
5	Less: Accumulated Depreciation	(747,370)	(752,381)	(758,352)	(764,322)	(767,947)	(951,099)	(766,350)
6	NET UTILITY PLANT	1,708,727	1,709,931	1,715,539	1,712,996	1,741,131	1,932,876	1,733,473
7	Cash	0	0	0	0	0	0	(3)
8	Special Deposits	0	0	0	0	0	0	0
9	Other Pre-pays	0	0	0	0	0	0	0
10	Accounts Rec'b - Customer	70,112	66,722	85,861	85,168	84,427	93,422	83,693
11	TOTAL CURRENT ASSETS	70,112	66,722	85,861	85,168	84,427	93,422	83,690
12	Deferred Rate Case Expense	0	0	0	0	0	0	0
13	Other Miscellaneous Deferred Debits	0	0	0	0	0	0	0
14	TOTAL DEFERRED DEBITS	0	0	0	0	0	0	0
15	TOTAL ASSETS	1,778,839	1,776,653	1,801,400	1,798,164	1,825,558	2,026,298	1,817,163

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

No.	EQUITY CAPITAL & LIABILITIES	12/31/01	12/31/00
1	Common Stock Issued	0	0
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	0	0
4	Retained Earnings	(1,219,192)	(1,088,127)
5	Other Equity Capital (advances from assoc cos)	0	0
6	TOTAL EQUITY CAPITAL	(1,219,192)	(1,088,127)
7	Accounts Payable	(153,554)	(160,143)
8	Payable to Developer	0	0
9	Customer Deposits	(15,720)	(14,225)
10	Accrued Interest	346	315
11	Accrued Taxes	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(168,928)	(174,053)
13	Advances For Constructions	0	0
14	Less: Accum Amortization of AIAC	0	0
15	Other Deferred Credits	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	0	0
17	Contributions in Aid of Construction	(929,740)	(929,740)
18	Less: Accum. Amortization of CIAC	291,562	264,008
19	ACCUMULATED DEFERRED INCOME TAXES	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(2,026,298)	(1,927,911)
		0	0

0037

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	Common Stock Issued	0	0	0	0	0	0	0
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	0	0	0	0	0	0	0
4	Retained Earnings	(1,088,127)	(1,083,588)	(1,092,524)	(1,101,130)	(1,100,041)	(1,089,892)	(1,101,465)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	(1,088,127)	(1,083,588)	(1,092,524)	(1,101,130)	(1,100,041)	(1,089,892)	(1,101,465)
7	Accounts Payable	(160,143)	(14,272)	(14,272)	(14,272)	(14,272)	(14,272)	(14,272)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(14,225)	(14,675)	(14,995)	(15,565)	(15,085)	(15,665)	(15,700)
10	Accrued Interest	315	874	810	757	749	697	639
11	Accrued Taxes	0	0	0	0	0	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(174,053)	(28,073)	(28,457)	(29,080)	(28,608)	(29,240)	(29,333)
13	Advances For Constructions	0	0	0	0	0	0	0
14	Less: Accum Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	0	0	0	0	0	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVE	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	(929,740)	(929,740)	(929,935)	(929,935)	(929,935)	(930,000)	(930,000)
18	Less: Accum. Amortization of CIAC	264,008	266,324	268,640	270,955	273,271	275,586	277,902
19	ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(1,927,911)	(1,775,077)	(1,782,276)	(1,789,189)	(1,785,313)	(1,773,546)	(1,782,896)

0038

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Common Stock Issued	0	0	0	0	0	0	0
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	0	0	0	0	0	0	0
4	Retained Earnings	(1,100,523)	(1,100,352)	(1,127,195)	(1,125,489)	(1,155,560)	(1,219,192)	(1,114,237)
5	Other Equity Capital (advances from assoc. cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	<u>(1,100,523)</u>	<u>(1,100,352)</u>	<u>(1,127,195)</u>	<u>(1,125,489)</u>	<u>(1,155,560)</u>	<u>(1,219,192)</u>	<u>(1,114,237)</u>
7	Accounts Payable	(14,272)	(14,272)	(14,272)	(14,272)	(14,272)	(153,554)	(36,207)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(14,880)	(15,120)	(15,300)	(16,020)	(15,640)	(15,720)	(15,276)
10	Accrued Interest	614	549	504	435	412	346	592
11	Accrued Taxes	0	0	0	0	0	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(28,538)</u>	<u>(28,843)</u>	<u>(29,068)</u>	<u>(29,857)</u>	<u>(29,500)</u>	<u>(168,928)</u>	<u>(50,891)</u>
13	Advances For Constructions	0	0	0	0	0	0	0
14	Less: Accum. Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	0	0	0	0	0	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	Contributions in Aid of Construction	(930,000)	(930,000)	(930,000)	(930,000)	(930,000)	(929,740)	(929,925)
18	Less: Accum. Amortization of CIAC	280,222	282,542	284,862	287,182	289,502	291,562	277,889
19	ACCUMULATED DEFERRED INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	TOTAL EQUITY CAPITAL & LIABILITIES	<u>(1,778,839)</u>	<u>(1,776,653)</u>	<u>(1,801,400)</u>	<u>(1,798,164)</u>	<u>(1,825,558)</u>	<u>(2,026,298)</u>	<u>(1,817,153)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	97,414	513,626	B-3 & B-4
2	Operation & Maintenance	226,035	56,889	282,924		282,924	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(15)	55,094	4,384	59,477	B-3 & B-15
7	Provision for Income Taxes	<u>38,814</u>	<u>(44,962)</u>	<u>(6,148)</u>	<u>35,007</u>	<u>28,859</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>372,603</u>	<u>11,405</u>	<u>384,009</u>	<u>39,391</u>	<u>423,399</u>	
9	NET OPERATING INCOME	<u>50,393</u>	<u>(18,190)</u>	<u>32,203</u>	<u>58,023</u>	<u>90,227</u>	
11	RATE BASE	<u>891,676</u>		<u>1,083,519</u>		<u>949,776</u>	
12	RATE OF RETURN	<u>5.65%</u>		<u>2.97%</u>		<u>9.50%</u>	

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

0040

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	33,761	339,012	B-3 & B-4
2	Operation & Maintenance	236,361	9,675	246,037		246,037	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	922	25,293	1,519	26,813	B-3 & B-15
7	Provision for Income Taxes	(24,974)	25,263	289	12,132	12,421	B-3 & C-1
8	OPERATING EXPENSES	253,674	32,594	286,268	13,651	299,919	
9	NET OPERATING INCOME	33,095	(14,112)	18,983	20,109	39,093	
11	RATE BASE	416,791		451,615		411,515	
12	RATE OF RETURN	7.94%		4.20%		9.50%	

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

0041

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	(\$6,784)		18,482	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(6,784)</u>	<u>0</u>	<u>18,482</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		97,414		33,761
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>97,414</u>	<u>0</u>	<u>33,761</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	19,246		6,011	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	35,309		11,028	
7	Additional costs for monthly billing	0		0	
8	Pension and other Benefits are adjusted to reflect salary adjustments.	(1,422)		(8,537)	
9	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	3,756		1,173	
10	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>56,889</u>	<u>0</u>	<u>9,675</u>	<u>0</u>
11	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2,565		(2,565)	
12	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
13	To properly negate the effect of PAA amortization for regulatory purposes.	(3,072)		(701)	
14	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(15)	4,384	922	1,519
15	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(44,962)	35,007	25,263	12,132
16	Total Operating Expense Adjustments	<u>11,405</u>	<u>39,391</u>	<u>32,594</u>	<u>13,651</u>
17	Total Adjustments to Net Operating Income	<u>(18,190)</u>	<u>58,023</u>	<u>(14,112)</u>	<u>20,109</u>

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

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

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		(1) Pro Forma Present Water	SEWER SALES		(2) Pro Forma Present Sewer
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$346,029	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	61,639	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	294,354
8	462.2	Private Fire Protection		522.2	Measured - Commercial	9,384
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	0	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	407,668	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	303,738
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	8,544		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	8,544	536	Uncollectible Accounts	1,513
24					Misc. Service Revenues	
25		TOTAL WATER OPERATING REVENUES	\$416,212		TOTAL OTHER SEWER REVENUES	1,513
26						
27					TOTAL SEWER OPERATING REVENUES	\$305,251

0044

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description		Pro Forma Proposed Water	Account No. and Description		Pro Forma Proposed Sewer
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$424,981	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	80,101	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	\$327,030
8	462.2	Private Fire Protection		522.2	Measured - Commercial	10,469
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	0	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	505,082	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	337,499
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	8,544		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	8,544	536	Uncollectible Accounts	1,513
24					Misc. Service Revenues	
25		TOTAL WATER OPERATING REVENUES	513,626		TOTAL OTHER SEWER REVENUES	1,513
26						
27					TOTAL SEWER OPERATING REVENUES	339,012

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	1,789	914	0	876	914	877	915	880	919	880	919	46,050	55,930	35,309	91,240
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	21,524	21,524	(1,422)	20,102
4	610	Purchased Water	1,222	737	700	715	553	1,200	84	350	537	522	749	536	7,905		7,905
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	1,896	1,245	999	1,020	2,023	815	1,113	1,076	1,327	1,141	1,269	1,664	15,588		15,588
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	922	0	776	463	310	98	897	179	100	237	118	597	4,699		4,699
9	620	Mat. & Sup./Maint. & Rep.	3,883	3,529	2,225	5,148	3,167	2,962	2,298	515	2,098	1,845	3,507	31,062	62,239		62,239
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	775	775		775
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	1,144	1,144		1,144
12	633	Contractual Services - Legal	0	0	0	194	0	0	0	0	0	0	0	5,059	5,253		5,253
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	4,128	4,128		4,128
15	641	Office Supplies & Utilities	69	86	134	80	98	330	104	102	83	79	79	8,876	10,120		10,120
16	642	Testing Expense	201	1,504	316	285	931	250	203	1,569	394	355	1,589	271	7,866		7,866
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	9,195	9,195		9,195
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	11,743	11,743		11,743
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	3,988	3,988	19,246	23,234
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	45	54	19	(34)	331	366	29	109	66	145	233	111	1,473		1,473
26	665	Miscellaneous Expenses (1)	0	0	0	0	0	26	0	0	0	0	18	2,420	2,463	3,756	6,219
27		TOTAL	10,026	8,068	5,169	8,747	8,327	6,924	5,643	4,779	5,524	5,205	8,480	149,144	226,035	56,889	282,925

Note:

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

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

Schedule B-6
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	31,092	31,092	11,028	42,121
2	703	Salaries & Wages - Officers, Etc.												0	0		0
3	704	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	14,816	14,816	(8,537)	6,278
4	710	Purchased Sewage Treatment	7,885	10,707	9,664	8,700	9,608	8,200	7,065	4,511	8,696	37,762	386	2,958	116,142		116,142
5	711	Sludge Removal Expenses												0	0		0
6	715	Purchased Power	308	346	264	204	234	60	223	165	210	244	179	431	2,868		2,868
7	716	Fuel for Power Purchased												0	0		0
8	718	Chemicals	274	0	101	126	214	67	39	124	69	163	33	411	1,621		1,621
9	720	Mat. & Sup./Maint. & Rep.	4,243	1,126	955	233	308	778	483	1,828	176	1,890	1,933	20,370	34,323		34,323
10	731	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	534	534		534
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	0	0	0	134	0	0	0	0	0	0	0	3,482	3,616		3,616
13	734	Contractual Services - Mgmt.												0	0		0
14	735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	3,629	3,629		3,629
15	741	Office Supplies & Utilities	47	59	92	55	68	227	72	70	57	55	54	6,110	6,966		6,966
16	742	Testing Expense	1	38	38	1	640	0	57	45	0	67	1	0	887		887
17	750	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	6,329	6,329		6,329
18	756	Insurance - Vehicle												0	0		0
19	757	Insurance - General Liability												0	0		0
20	758	Insurance - Workman's Comp												0	0		0
21	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	8,083	8,083		8,083
22	760	Advertising Expense												0	0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	2,745	2,745	6,011	8,756
24	767	Reg. Comm. Exp. - Other												0	0		0
25	770	Bad Debt Expense	31	37	13	(24)	228	252	20	75	45	100	160	76	1,014		1,014
26	775	Miscellaneous Expenses	0	0	0	0	0	18	0	0	0	0	12	1,666	1,696	1,173	2,869
27	TOTAL		12,789	12,313	11,128	9,429	11,300	9,603	7,958	6,817	9,253	40,280	2,759	102,732	236,361	9,675	246,037

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

Schedule B-7
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) Difference \$	(5) Difference %
1	601 Salaries & Wages - Employees	\$55,930	\$41,568	\$14,362	34.6%
2	603 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	604 Employee Pensions & Benefits	21,524	11,929	9,595	80.4%
4	610 Purchased Water	7,905	0	7,905	#DIV/0!
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	15,588	9,421	6,167	65.5%
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	4,699	2,161	2,538	117.5%
9	620 Mat. & Sup./Maint. & Rep.	62,239	25,769	36,470	141.5%
10	631 Contractual Services - Engr.	775	523	252	48.3%
11	632 Contractual Services - Acct.	1,144	1,629	(485)	(29.7%)
12	633 Contractual Services - Legal	5,253	1,815	3,438	189.4%
13	634 Contractual Services - Mgmt.	0	837	(837)	n/a
14	635 Contractual Services - Other	4,128	4,543	(415)	(9.1%)
15	641 Office Supplies & Utilities	10,120	0	10,120	n/a
16	642 Testing Expense	7,866	0	7,866	n/a
17	650 Transportation Expenses	9,195	6,715	2,480	36.9%
18	656 Insurance - Vehicle	0	0	0	n/a
19	657 Insurance - General Liability	0	0	0	n/a
20	658 Insurance - Workman's Comp	0	0	0	n/a
21	659 Insurance - Other	11,743	5,143	6,600	128.3%
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	3,988	6,873	(2,885)	(42.0%)
24	667 Reg. Comm. Exp. - Other	0	783	(783)	(100.0%)
25	660 Bad Debt Expense	1,473	0	1,473	n/a
26	665 Miscellaneous Expenses	2,463	0	2,463	n/a
27	TOTAL	<u>\$226,035</u>	<u>\$119,709</u>	<u>\$106,326</u>	<u>47.0%</u>
28	Total Customer Equivalents	<u>2,741</u>	<u>1,330</u>	<u>1,411</u>	<u>106.1%</u>
29	Consumer Price Index - U	<u>176.7</u>	<u>158.6</u>	<u>18.1</u>	<u>10.2%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>116.3%</u>

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

Compa Utilities Inc. of Florida - Pasco County
 Docket O20071-WS
 Schedule Year Ended 12/31/01
 Interim Final
 Historical Projected

Schedule B-8
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) Difference \$	(5) Difference %
1	701 Salaries & Wages - Employees	\$31,092	\$37,398	(6,306)	(16.9%)
2	703 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	704 Employee Pensions & Benefits	14,816	629	14,187	2255.5%
4	710 Purchased Sewage Treatment	116,142	62,598	53,544	85.5%
5	711 Sludge Removal Expenses	0	1,420	(1,420)	n/a
6	715 Purchased Power	2,868	1,597	1,271	79.6%
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	1,621	114	1,507	1321.6%
9	720 Mat. & Sup./Maint. & Rep.	34,323	14,229	20,094	141.2%
10	731 Contractual Services - Engr.	534	28	506	1806.1%
11	732 Contractual Services - Acct.	0	85	(85)	(100.0%)
12	733 Contractual Services - Legal	3,616	95	3,521	3706.3%
13	734 Contractual Services - Mgmt.	0	44	(44)	n/a
14	735 Contractual Services - Other	3,629	238	3,391	1424.7%
15	741 Office Supplies & Utilities	6,966	0	6,966	n/a
16	742 Testing Expense	887	0	887	n/a
17	750 Transportation Expenses	6,329	6,041	288	4.8%
18	756 Insurance - Vehicle	0	0	0	n/a
19	757 Insurance - General Liability	0	0	0	n/a
20	758 Insurance - Workman's Comp	0	0	0	n/a
21	759 Insurance - Other	8,083	4,628	3,455	74.7%
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	2,745	6,183	(3,438)	(55.6%)
24	767 Reg. Comm. Exp. - Other	0	705	(705)	(100.0%)
25	770 Bad Debt Expense	1,014	499	515	103.3%
26	775 Miscellaneous Expenses	1,696	651	1,045	160.4%
27	TOTAL	<u>\$236,361</u>	<u>\$137,182</u>	<u>\$99,179</u>	<u>42.0%</u>
28	Total Customer Equivalents	<u>856</u>	<u>718</u>	<u>138</u>	<u>16.1%</u>
29	Consumer Price Index - U	<u>176.7</u>	<u>158.6</u>	<u>18.1</u>	<u>10.2%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>26.4%</u>

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

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
1	Water Service Corporation	Legal Fees	8,869	Legal counsel.
2	Water Service Corporation	Accounting	1,144	Independent accounting and tax services.
3	Water Service Corporation	Engineering Fees	1,309	Engineering services.
4	Water Service Corporation	Outside Computer Service	104	Computer service.
5	Water Service Corporation	Employment Finder Fees	316	Employment service.
6	Water Service Corporation	Other Outside Charges	7,336	Miscellaneous services.
7	Total		<u>19,079</u>	

0050

Analysis of Rate Case Expense

Florida Public Service Commission

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

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

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

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

Estimate Through
 PAA
 Commission Hearing (contested)

Amortization period Four Years.

Analysis of Major Maintenance Projects - Water & S Florida Public Service Commission
For the Test Year and 2 Years Prior and 1 Year Subsequent

Compa Utilities Inc. of Florida - Pasco County

Schedule B-11

Docket 020071-WS

Page 1 of 1

Schedule Year Ended 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

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.

(1) See attachments to Test Year approval letters for all other projects.

0052

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

Line No.	G/L Acct. No.	Description	Allocation Percentages		Description of Allocation Method	Amounts Allocated			Allocation Percentage		
			(1) UIF	(3) Other Companies/Systems		(4) Total	(6) UIF	(7) Other Companies/Systems	(8) Total	(9) Pasco	
										76.20% Water	23.80% Sewer
Water Service Corp. Allocated Expenses:											
1	508	Salaries - Office	3.3%	96.7%	100.0%	31,307	907,279	938,586	8,641	2,699	
2	524	Outside Services	4.1%	95.9%	100.0%	19,271	453,296	472,567	5,319	1,661	
3	531	Pension & Benefits	3.5%	96.5%	100.0%	12,647	345,316	357,963	3,491	1,090	
4	534	Insurance	3.8%	96.2%	100.0%	36,137	913,332	949,469	9,974	3,115	
5	553	Office Supplies	3.5%	96.5%	100.0%	3,444	95,591	99,035	951	297	
6	555	Office Utilities	3.7%	96.3%	100.0%	1,764	46,086	47,850	487	152	
7	557	Office Maintenance	3.7%	96.3%	100.0%	4,352	113,759	118,111	1,201	375	
8	559	Miscellaneous	4.2%	95.8%	100.0%	7,925	182,607	190,532	2,187	683	
9	604	Operators Expense				0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	32,249	10,073	
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	1,997	624	
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	3,179	993	
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(166)	(52)	
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	3,917	1,223	
15		Total Expenses				149,189	3,900,999	4,050,188	41,176	12,861	
Utilities, Inc. of Florida Allocated Expenses											
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(12,830)	(4,007)	
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(3,236)	(1,011)	
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(11,458)	(3,579)	
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(14,779)	(4,616)	
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(1,350)	(422)	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(43,653)	(13,634)	
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(1,129)	(353)	
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(24,867)	(7,767)	
25		Total Expenses				(252,357)	109,016	361,373	(69,650)	(21,754)	

Note: Allocation methodology is based predominantly on customer equivalents.

0053

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule B-13
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,008		1,008	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	496		496	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	7,338		7,338	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	7,223		7,223	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	97		97	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	1,921		1,921	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	1,137		1,137	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,648		2,648	0.00%	0
25	331.4 Transm. & Distribution Mains	10,656		10,656	0.00%	0
26	333.4 Services	3,072		3,072	0.00%	0
27	334.4 Meters & Meter Installations	6,737		6,737	0.00%	0
28	335.4 Hydrants	1,177		1,177	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,671		1,671	0.00%	0
33	340.5 Office Furniture & Equipment	1,523		1,523	0.00%	0
34	341.5 Transportation Equipment	14,147		14,147	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	1,637		1,637	0.00%	0
37	344.5 Laboratory Equipment	8		8	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	811		811	0.00%	0
40	347.5 Misc Equip (Computer)	840		840	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	64,149	0	64,149		0

0054

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

Schedule B-14
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	84		84	0.00%	0
2	352.1 Franchises	0		0	0.00%	0
3	389.1 Other Plant & Misc. Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	942		942	0.00%	0
7	360.2 Collection Sewers - Force	3,642		3,642	0.00%	0
8	361.2 Collection Sewers - Gravity	7,212		7,212	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	1,890		1,890	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	0		0	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	600		600	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	8,857		8,857	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	2,545		2,545	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	4,418		4,418	0.00%	0
32	392.5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394.5 Laboratory Equipment	0		0	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396.5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	262		262	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	30,452	0	30,452		0

0055

Taxes Other Than Income

Florida Public Service Commission

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

12/31/01

Schedule B-15
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	19,010	9,770	26,298	31	55,109
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(305)				(305)
3	Payroll tax increase due to salary adjustment		290			290
4	Adjusted Test Year	18,705	10,060	26,298	31	55,094
5	RAF assoc. with revenue adjustments	4,384				4,384
6	Total Balance	<u>23,088</u>	<u>10,060</u>	<u>26,298</u>	<u>31</u>	<u>59,477</u>
Sewer						
1	Test Year Per Books	13,085	3,052	8,214	21	24,372
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	832				832
3	Payroll tax increase due to salary adjustment		90			90
4	Adjusted Test Year	13,917	3,142	8,214	21	25,293
5	RAF assoc. with revenue adjustments	1,519				1,519
6	Total Balance	<u>15,436</u>	<u>3,142</u>	<u>8,214</u>	<u>21</u>	<u>26,813</u>

0056

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule C-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	10,020	31,260	41,280
2	Deferred Income Tax Expense	C-5	(9,781)	9,781	0
3	ITC Realized This Year	C-8	0		0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0
5	Parent Debt Adjustment	C-9	0		0
6	Total Income Tax Expense		<u>239</u>	<u>41,041</u>	<u>41,280</u>
	Water Operations	Deferred	6,609	(6,609)	0
		Current	32,297		28,859
	Sewer Operations	Deferred	(4,253)	4,253	0
		Current	(20,781)		12,421
	Total		<u>13,873</u>	<u>(2,357)</u>	<u>41,280</u>

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

0057

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

Schedule C-2
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

	Per Books 12/31/01	Adjustments	Adjusted Test Year- 12/31/01	Adjusted Test Year	
				Water	Sewer
1 Net Utility Operating Income (Sch. B-1, B-2)	83,488	45,831	129,319	90,227	39,093
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	13,840	27,440	41,280	28,859	12,421
3 Subtotal	97,328	73,271	170,599	119,086	51,514
4 Less: Interest Charges (Sch. C-3)	64,569	(4,152)	60,417	42,153	18,264
5 Taxable Income Per Books	32,759	77,423	110,182	76,933	33,250
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	(22,588)	22,588	0	0	0
Adjust for Depre AFUDC	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	16,940	(16,940)	0	0	0
8 Total Schedule M Adjustments	(5,648)	5,648	0	0	0
9 Taxable Income Before State Taxes	27,111	83,071	110,182	76,933	33,250
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	22,111	83,071	105,182	74,433	30,750
12 State Income Tax (5.5% of Line 11)	1,216	4,569	5,785	4,094	1,691
13 Emergency Excise Tax	0	0	0	0	0
14 Credits (Prior Year True-up)	0	0	0	0	0
15 Current State Income Taxes	1,216	4,569	5,785	4,094	1,691
16 Federal Taxable Income (Line 9 - Line 15)	25,895		104,397	72,839	31,559
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	8,804	0	35,495	24,765	10,730
19 Current Federal Inc. Taxes (Line 18)	8,804	0	35,495	24,765	10,730
Summary:					
20 Current State Income Taxes (Line 15)	1,216	4,569	5,785	4,094	1,691
21 Current Federal Income Taxes (Line 19)	8,804	26,691	35,495	24,765	10,730
22 Total Current Income Tax Expense (To C-1)	10,020	31,260	41,280	28,859	12,421

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

0058

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Other Interest Expense - Intercompany	87,157	(26,740)	60,417	42,153	18,264
3	AFUDC (not used for tax calculation)	(22,588)	22,588	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>64,569</u>	<u>(4,152)</u>	<u>60,417</u>	<u>42,153</u>	<u>18,264</u>

0059

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-4
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Interest during construction

(22,588)

Supporting Schedules: None
Recap Schedules: C-2

0060

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

Schedule C-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide the calculation of total deferred income tax expense for the test year.
 Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Test Year
	Timing Differences:	
1	Book Depreciation and Amortization (12/31/98)	(308,275)
2	Permanent Adjustment Tax Depreciation and Amortization	<u>327,983</u>
3	Difference	<u>19,708</u>
4	Other Timing Differences (Itemize):	(6,210)
5	Deferred Maintenance	(33,262)
6	Deferred Reg. Comm Exp.	(2,700)
7	Amorization of Org. Costs	<u>5,524</u>
8	Total Timing Differences (To C-2)	<u>(16,940)</u>
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	(33,262)
11	Deferred Reg. Comm Exp.	(2,700)
12	CIAC Plant and/or conn. fees	<u>(6,210)</u>
13	Total	<u>(42,172)</u>
14	State Tax Rate	5.50%
15	State Deferred Taxes (Line 14 x Line 13)	(2,319)
16	Correction/Adjustment	<u>(304)</u>
17	Total State Deferred Tax	<u>(2,523)</u>
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	19,708
20	Deferred Maintenance	(33,262)
21	Deferred Reg. Comm Exp.	(2,700)
22	Amorization of Org. Costs	5,524
23	CIAC Plant and/or conn. fees	<u>(6,210)</u>
24	Total	(16,940)
25	Deferred SIT	<u>(2,523)</u>
26	Net Total	(14,417)
27	Federal Tax Rate	<u>34.00%</u>
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)
29	Correction/Adjustment	<u>(2,356)</u>
31	Total Federal Deferred Tax	(7,258)
32	Add: State Deferred Taxes (Line 17)	<u>(2,523)</u>
33	Total Deferred Tax Expense (To C-1)	<u>(9,781)</u>

Accumulated Deferred Income Taxes
Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Accumulated Deferred Income Taxes		
		State	Federal	Total
1	12/31/92	0	17,235	17,235
2	12/31/93	951	52,856	53,807
3	12/31/94	(684)	15,526	14,842
4	12/31/95	1,279	1,550	2,829
5	12/31/96	4,486	709	5,195
6	12/31/97	6,152	(4,023)	2,129
7	12/31/98	7,668	(10,454)	(2,786)
8	12/31/99	5,888	(38,952)	(33,064)
9	12/31/00	4,324	(59,792)	(55,468)
10	12/31/01	6,440	(52,993)	(46,553)

	Year	Accumulated Deferred Income Taxes - State				Ending Balance
		Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	
1	12/31/92	0			0	0
2	12/31/93	0	1,023	(72)	0	951
3	12/31/94	951	(1,407)	(228)	0	(684)
4	12/31/95	(684)	2,230	(267)	0	1,279
5	12/31/96	1,279	3,555	(348)	0	4,486
6	12/31/97	4,486	1,890	(224)	0	6,152
7	12/31/98	6,152	1,732	(216)	0	7,668
8	12/31/99	7,668	(1,569)	(211)	0	5,888
9	12/31/00	5,888	(1,358)	(206)	0	4,324
10	12/31/01	4,324	2,320	(204)	0	6,440

	Year	Accumulated Deferred Income Taxes - Federal				Ending Balance
		Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	
1	12/31/92	0	19,854	(2,619)	0	17,235
2	12/31/93	17,235	38,095	(2,474)	0	52,856
3	12/31/94	52,856	(34,337)	(2,993)	0	15,526
4	12/31/95	15,526	(11,374)	(2,602)	0	1,550
5	12/31/96	1,550	2,504	(3,345)	0	709
6	12/31/97	709	(1,737)	(2,995)	0	(4,023)
7	12/31/98	(4,023)	(3,875)	(2,556)	0	(10,454)
8	12/31/99	(10,454)	(26,140)	(2,358)	0	(38,952)
9	12/31/00	(38,952)	(18,733)	(2,107)	0	(59,792)
10	12/31/01	(59,792)	8,526	(1,727)	0	(52,993)

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

0062

Investment Tax Credits Analysis

Florida Public Service Commission

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

Schedule C-7
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

1.5% ITC

Line No.	Year	Gross ITC	Acc Amort 12/31/94	Net ITC 12/31/94	1995	1996	1997	1998	1999	2000	2001
1	Prior	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279
2	1981	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106
3	1982	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281
4	1983	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785
5	1984	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565
6	1985	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194
7	1986	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146
					<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>
					<u>(131,155)</u>	<u>(128,799)</u>	<u>(126,443)</u>	<u>(124,087)</u>	<u>(121,731)</u>	<u>(119,375)</u>	<u>(117,019)</u>

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

Investment Tax Credits Analysis

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

Not Applicable.

0063

Parent Debt Information

Florida Public Service Commission

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

Schedule C-8
Page 1 of 1
Preparer: Steven M. Lubertozzi

Explanation: Provide the information required to adjust income tax expense by
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
and an average basis. Amounts should be parent only.

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>	<u>% of</u> <u>Total</u>	<u>Cost</u> <u>Rate</u>	<u>Weighted</u> <u>Cost</u>
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A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense
to each subsidiary company, including Utilities Inc. of Florida, based on the capital structure of the consolidated group.
This intercompany interest is shown on Schedule C-3, line 2.

0064

Income Tax Returns

Florida Public Service Commission

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

Schedule C-9
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0065

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule C-10
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

0066

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	603,016	44.32%	8.58%	3.80%
2	Short-Term Debt	130,997	9.62%	6.62%	0.64%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	612,306	44.98%	11.09%	4.99%
5	Customer Deposits	14,973	1.10%	6.00%	0.07%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>1,361,292</u>	<u>100.00%</u>		<u>9.50%</u>

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

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

0067

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozi

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) Balance 12/31/01	Balance 12/31/00	Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,345,623	73,757,982	72,051,803	(71,448,787)	44.79%	603,016	
2	Short-Term Debt	23,801,000	7,517,000	15,659,000	(15,528,003)	9.73%	130,997	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,169,033	(72,556,727)	45.48%	612,306	
5	Customer Deposits	77,840	69,825	73,833	(58,861)	0.00%	14,973	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	0	0	0	0	0.00%	0	
9	Other (Explain)		0	0	0	0.00%	0	
10	Total	<u>170,617,228</u>	<u>151,290,108</u>	<u>160,953,669</u>	<u>(159,592,378)</u>	<u>100.00%</u>	<u>\$1,361,292</u>	

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

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

0068

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1
 Preparer: Steven M. Lubertozi

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provis., Special Restrict.	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) [Discount] or Premium on Principal Amount Sold	(7) (Discount) or Premium Associated with Col (5)	(8) Issuing Expense Associated With Col (4)	(9) Issuing Expense Associated With Col (5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend On Face Value (11)X(5)	(13) Effective Cost Rate (12)/(10)
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Not applicable.

#DIV/0!

#DIV/0!

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide the following information on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding 12/31/01	(4) Effective Cost Rate
1	American National	382,521		7,255,885	5.272%
2	Bank of America	495,056		6,000,000	8.251%
	Total	<u>877,577</u>	12536.8093	<u>13,255,885</u>	<u>6.62%</u>
	Recap Schedules: A-19, D-2	0070	12,537		

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1
Preparer: Steven M. Lubertozi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,000,000	1,000,000				9,428	458,000	467,428	9.35%
3	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	9,000,000	1,500,000				16,970	810,900	827,870	9.20%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	#VALUE!	41,000,000	0				77,308	3,452,200	3,529,508	8.61%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	#VALUE!	15,000,000	0.00%				28,283	1,180,500	1,208,783	8.06%
6	Mortgage Notes -											
7	Other Long Term Debt - 8.1% to 9.5% promissory notes due in monthly installments through 2017		345,623	345,623	0							
8	Bank Debt				0					0	0	
	Total		#VALUE!	70,345,623	2,500,000	0	0	0	131,989	5,901,600	6,033,589 #	8.58%

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

0071

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

#DIV/0!

#DIV/0!

0072

Schedule of Customer Deposits

Florida Public Service Commiss

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

Schedule D-7
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0073

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

Schedule E-1
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Water			Water			Water			Sewer			Sewer			Sewer		
	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates
Residential																		
* <u>Wis-Bar</u>																		
5/8" Meter	\$ 15.56	\$ 15.56	\$ 18.67	\$ 10.98	\$ 10.98	\$ 12.08												
5/8" Meter (Water-629)				\$ 10.98	\$ 10.98	\$ 12.08												
5/8" Meter Multi				\$ 7.32	\$ 7.32	\$ 8.05												
Gallonge Charge	\$ 1.89	\$ 1.89	\$ 2.56															
* <u>Buena Vista</u>																		
5/8" Meter	\$ 8.88	\$ 8.88	\$ 10.66															
Gallonge Charge	0.43	0.43	0.58															
* <u>Summertrees/Paradise Pt.</u>																		
5/8" Meter	\$ 7.85	\$ 7.95	\$ 9.54	\$ 10.25	\$ 10.36	\$ 11.40												
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 2.04	\$ 7.72	\$ 7.80	\$ 8.73												
<u>Orangewood</u>																		
5/8" Meter	\$ 18.76	\$ 19.00	\$ 22.80															
1" Meter	\$ 46.93	\$ 47.54	\$ 57.05															
Gallonge Charge	\$ 1.09	\$ 1.10	\$ 1.49															
General Service																		
<u>Orangewood</u>																		
5/8" Meter	\$ 18.76	\$ 19.00	\$ 22.80															
1" Meter	\$ 46.93	\$ 47.54	\$ 57.05															
2" Meter	\$ 150.11	\$ 152.05	\$ 182.46															
1.5" Meter	\$ 93.81	\$ 95.02	\$ 114.02															
4" Meter	\$ 469.07	\$ 475.12	\$ 570.14															
5/8" Meter Irrigation	\$ 18.76	\$ 19.00	\$ 22.80															
1.5" Meter Irrigation	\$ 93.81	\$ 95.02	\$ 114.02															
Gallonge Charge/MG	\$ 1.09	\$ 1.10	\$ 1.49															
Commercial																		
<u>Summertrees/Paradise Pt.</u>																		
5/8" Meter	\$ 7.85	\$ 7.95	\$ 9.54	\$ 10.25	\$ 10.36	\$ 11.40												
1" Meter	\$ 19.66	\$ 19.91	\$ 23.89	\$ 25.63	\$ 25.90	\$ 28.49												
2" Meter	\$ 62.89	\$ 63.70	\$ 76.44	\$ 82.02	\$ 82.90	\$ 91.19												
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 2.04	\$ 8.08	\$ 8.17	\$ 9.14												

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

Schedule E-2
 Page 1 of 6
 Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	Monthly	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	Monthly	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.49	\$ 7.85	Monthly	\$109,334
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.09	\$ 18.76	Bi-Monthly	\$92,859
1" Meter	94,250	24	\$1.09	\$ 46.93	" "	\$666
Total Residential	100,293,133	31,163				\$343,532
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$1.09	\$ 18.76	Bi-Monthly	\$2,785
1" Meter	1,306,797	84	\$1.09	\$ 46.93	" "	\$3,395
2" Meter	101,900	12	\$1.09	\$150.11	" "	\$1,012
1.5" Meter	312,100	12	\$1.09	\$ 93.81	" "	\$903
4" Meter	0	0	\$1.09	\$469.07	" "	\$0
5/8" Meter Irrigation	0	0	\$1.09	\$ 18.76	" "	\$0
1.5" Meter Irrigation	0	0	\$1.09	\$ 93.81	" "	\$0
Total General Service	2,520,259	312				\$8,095
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.49	\$ 7.85	Monthly	\$5,592
1" Meter	308,270	24	\$ 1.49	\$ 19.66	" "	\$931
2" Meter	20,896,040	240	\$ 1.49	\$ 62.89	" "	\$46,229
Total Commercial	24,613,780	329				52,752
Total Water Revenues	127,427,172	31,804				\$404,379

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing.

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

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

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

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge		Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	Monthly	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	Monthly	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.51	\$ 7.95	Monthly	\$110,748
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 19.00	Bi-Monthly	\$93,934
1" Meter	94,250	24	\$ 1.10	\$ 47.54	" "	\$674
Total Residential	100,293,133	31,163				\$346,029
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 19.00	Bi-Monthly	\$2,817
1" Meter	1,306,797	84	\$ 1.10	\$ 47.54	" "	\$3,434
2" Meter	101,900	12	\$ 1.10	\$ 152.05	" "	\$1,024
1.5" Meter	312,100	12	\$ 1.10	\$ 95.02	" "	\$913
4" Meter	0	0	\$ 1.10	\$ 475.12	" "	\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 19.00	" "	\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$ 95.02	" "	\$0
Total General Service	2,520,259	312				\$8,188
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.51	\$ 7.95	Monthly	\$5,667
1" Meter	308,270	24	\$ 1.51	\$ 19.91	" "	\$943
2" Meter	20,896,040	240	\$ 1.51	\$ 63.70	" "	\$46,841
Total Commercial	24,613,780	329				53,451
Total Water Revenues	127,427,172	31,804				\$407,668

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6
 Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 2.56	\$ 18.67	Monthly	\$29,763
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$ 0.58	\$ 10.66	Monthly	\$139,046
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 2.04	\$ 9.54	Monthly	\$137,786
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.49	\$ 22.80	Bi-Monthly	\$117,561
1" Meter	94,250	24	\$ 1.49	\$ 57.05	" "	\$825
Total Residential	100,293,133	31,163				\$424,981
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.49	\$ 22.80	Bi-Monthly	\$3,516
1" Meter	1,306,797	84	\$ 1.49	\$ 57.05	" "	\$4,342
2" Meter	101,900	12	\$ 1.49	\$ 182.46	" "	\$1,246
1.5" Meter	312,100	12	\$ 1.49	\$ 114.02	" "	\$1,149
4" Meter	0	0	\$ 1.49	\$ 570.14	" "	\$0
5/8" Meter Irrigation	0	0	\$ 1.49	\$ 22.80	" "	\$0
1.5" Meter Irrigation	0	0	\$ 1.49	\$ 114.02	" "	\$0
Total General Service	2,520,259	312				\$10,253
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 2.04	\$ 9.54	Monthly	\$7,591
1" Meter	308,270	24	\$ 2.04	\$ 23.89	" "	\$1,203
2" Meter	20,896,040	240	\$ 2.04	\$ 76.44	" "	\$61,054
Total Commercial	24,613,780	329				69,848
Total Water Revenues	127,427,172	31,804				\$505,082

0077

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	Monthly	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	" "	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	" "	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.72	10.25	Monthly	\$270,389
Total Residential	21,845,303	11,862				\$291,515
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.08	10.25	Monthly	\$53
1" Meter	308,270	24	8.08	25.63	" "	\$3,106
2" Meter	635,910	12	8.08	82.02	" "	\$6,122
Total Commercial	944,180	41				9,281
Total Sewer Revenues	22,789,483	11,903				300,796

Revenues per General Ledger 285,257
 Adjustments
 Adjusted Revenues per General Ledger 285,257

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing.

Revenues per Above 300,796
 Unreconcilable Difference (15,540)
 Unreconcilable Difference Percent -5.45%

0078

Calculation of TYE 12/31/01 Sewer Revenues
 With an adjustment for index.

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

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>	
<u>Residential</u>						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	Monthly	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	" "	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	" "	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.80	10.36	Monthly	\$273,228
Total Residential	21,845,303	11,862				\$294,354
<u>Commercial</u>						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.17	10.36	Monthly	\$54
1" Meter	308,270	24	8.17	25.90	" "	\$3,140
2" Meter	635,910	12	8.17	82.90	" "	\$6,190
Total Commercial	944,180	41				9,384
Total Sewer Revenues	22,789,483	11,903				303,738

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	12.08	Monthly	\$19,075
5/8" Meter (Water-629)	0	321	0.00	12.08	" "	\$3,874
5/8" Meter Multi	0	36	0.00	8.05	" "	\$290
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	8.73	11.40	Monthly	\$303,791
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$327,030</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	9.14	11.40	Monthly	\$59
1" Meter	308,270	24	9.14	28.49	" "	\$3,502
2" Meter	635,910	12	9.14	91.19	" "	\$6,908
Total Commercial	<u>944,180</u>	<u>41</u>				<u>10,469</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>337,499</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule E-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

Line No.	(1) Month/ Year	(2) Residential Billing Units	(3) General Service Billing Units	(4) Multi-Family Dwelling	(5) Commercial	(6) Other (Irrigation)	(7) Total
Water							
1	January-97	3,415	52	0	27	0	3,494
2	February-97	2,286	0	0	28	0	2,314
3	March-97	3,413	52	0	28	0	3,493
4	April-97	2,375	0	0	28	0	2,403
5	May-97	3,398	52	0	28	0	3,478
6	June-97	2,307	0	0	28	0	2,335
7	July-97	3,459	52	0	27	0	3,538
8	August-97	2,254	0	0	27	0	2,281
9	September-97	3,348	52	0	27	0	3,427
10	October-97	2,335	0	0	27	0	2,362
11	November-97	3,374	52	0	27	0	3,453
12	December-97	2,388	0	0	27	0	2,415
13	Total Water	<u>34,350</u>	<u>312</u>	<u>0</u>	<u>329</u>	<u>0</u>	<u>34,991</u>
Sewer							
14	January-02	1,011	0	3	3	0	1,017
15	February-02	960	0	3	4	0	967
16	March-02	972	0	3	4	0	979
17	April-02	973	0	3	4	0	980
18	May-02	976	0	3	4	0	983
19	June-02	976	0	3	4	0	983
20	July-02	985	0	3	3	0	991
21	August-02	986	0	3	3	0	992
22	September-02	984	0	3	3	0	990
23	October-02	992	0	3	3	0	998
24	November-02	997	0	3	3	0	1,003
25	December-02	1,015	0	3	3	0	1,021
26	Total Sewer	<u>11,826</u>	<u>0</u>	<u>36</u>	<u>41</u>	<u>0</u>	<u>11,903</u>
26	Total Sewer	<u>21,682</u>	<u>0</u>	<u>66</u>	<u>75</u>	<u>0</u>	<u>21,823</u>

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule E-4
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

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

0082

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
Page 1 of 1

Preparer: Steven M. Lubertozi

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

<u>(1)</u> <u>Miscellaneous</u> <u>Charge</u>	<u>(2)</u> <u>Balance</u> <u>Per Books</u>	<u>(3)</u> <u>Utility</u> <u>Adjustment</u>	<u>(4)</u> <u>Adjusted</u> <u>Balance</u>
Initial Connection Fee	1,620		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	1,755		

0083

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-6

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozzi

Historical Projected

Water Sewer

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

(1) Line No.	(3) Size	(4) Type	(5) Quantity
(1)	5 1/4"	Mueller	4
(2)	4 1/4"	Mueller	5
(3)	5 1/4"	Waterous	2
(4)	5 1/4"	Kennedy	1
(5)	4 1/2"	Mueller	3
(6)	5 1/4"	Mueller	1
(7)	5 1/4"	US Pipe	24
(8)	5 1/4"	Kennedy	4
(9)	5 1/4"	American	5
(10)	5 1/4"	Kennedy	1

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Docket No 020071-WS

Schedule Year ended: 12/31/01

Interim Final

Historical Projected

Water Sewer

Schedule E-7

Page 1 of 1

Preparer: Steven M. Lubertozi

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.	(3) Size	(4) Type	(5) Quantity
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Not Applicable

0085

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-8
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)
<u>Line No.</u>	<u>Type</u>	<u>Description</u>

None

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company Utilities Inc. of Florida - Pasco County

Schedule E-9

Docket No 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
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None

0087

Service Availability Charges Schedule

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

(1)	(2)	(3)	(4)	(5)
Type Charge	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<div style="display: flex; justify-content: space-around;"> Pasco Water Pasco Sewer </div>				
System Capacity Charge				
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
Plant Capacity Charge				
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
Main Extension Charge				
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A
or-per Lot (_____ Front Footage)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
or-per Front Foot	N/A	N/A	N/A	N/A
Meter Installation Charge				
5/8" x 3/4"	\$65.00	\$65.00	N/A	N/A
1"	\$125.00	\$125.00	N/A	N/A
1-1/2"	N/A	N/A	N/A	N/A
2"	N/A	N/A	N/A	N/A
All Others	N/A	Actual Cost	N/A	N/A
Service (Lateral) Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Back Flow Preventor Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Plan Review Charge	N/A	N/A	N/A	N/A
Inspection Charge	N/A	N/A	N/A	N/A
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-11

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule E-12
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Not Applicable

0090

Projected Test year Revenue Calculation

Florida Public Service Commission

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

Schedule E-13
Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

Not Applicable

0091

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

Schedule E-14
 Page 1 of 19

Preparer: Steven M. Lubertozi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	414	414	0	0	1,180	0	0.00%
1,000	236	650	235,910	235,910	944	1,180,000	6.53%
2,000	347	997	693,260	929,170	597	2,124,090	25.73%
3,000	277	1,274	831,450	1,760,620	320	2,721,550	48.76%
4,000	138	1,412	551,600	2,312,220	182	3,041,860	64.04%
5,000	70	1,482	350,000	2,662,220	112	3,224,270	73.73%
6,000	45	1,526	269,400	2,931,620	68	3,336,680	81.19%
7,000	19	1,546	134,890	3,066,510	48	3,404,190	84.93%
8,000	8	1,554	64,000	3,130,510	40	3,452,430	86.70%
9,000	16	1,570	144,000	3,274,510	24	3,492,670	90.69%
10,000	6	1,576	60,000	3,334,510	18	3,516,910	92.35%
11,000	2	1,578	22,000	3,356,510	16	3,535,150	92.96%
12,000	3	1,581	36,000	3,392,510	13	3,551,390	93.95%
13,000	3	1,584	39,000	3,431,510	10	3,564,630	95.03%
14,000	3	1,587	42,000	3,473,510	7	3,574,870	96.20%
15,000	2	1,589	30,000	3,503,510	5	3,582,110	97.03%
16,000	1	1,590	16,000	3,519,510	4	3,587,350	97.47%
17,000	1	1,591	17,000	3,536,510	3	3,591,590	97.94%
18,000	0	1,591	0	3,536,510	3	3,594,830	97.94%
19,000	0	1,591	0	3,536,510	3	3,598,070	97.94%
20,000	0	1,591	0	3,536,510	3	3,601,310	97.94%
21,000	1	1,592	21,000	3,557,510	2	3,604,550	98.52%
22,000	1	1,593	27,280	3,584,790	1	3,606,790	99.28%
23,000	0	1,593	0	3,584,790	1	3,607,790	99.28%
24,000	0	1,593	0	3,584,790	1	3,608,790	99.28%
25,000	0	1,593	0	3,584,790	1	3,609,790	99.28%
26,000	1	1,594	26,000	3,610,790	0	3,610,790	100.00%
27,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
28,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
29,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
30,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
31,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
32,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
33,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
34,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
35,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
36,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
37,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
38,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
39,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
40,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
	<u>1,594</u>	<u>1,594</u>	<u>3,610,790</u>	<u>3,610,790</u>	<u>0</u>	<u>3,610,790</u>	

Data recorded for 5/8" meter residential water customers. (61301)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 2 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	3,991	3,991	0	0	9,057	0	0.00%
1,000	1,733	5,725	1,733,420	1,733,420	7,324	9,057,460	3.87%
2,000	1,784	7,508	3,567,100	5,300,520	5,540	16,381,500	11.84%
3,000	1,384	8,892	4,152,120	9,452,640	4,156	21,921,990	21.12%
4,000	1,023	9,916	4,093,840	13,546,480	3,133	26,078,440	30.27%
5,000	727	10,643	3,635,100	17,181,580	2,406	29,211,430	38.39%
6,000	530	11,173	3,181,920	20,363,500	1,876	31,617,400	45.50%
7,000	371	11,544	2,597,630	22,961,130	1,505	33,493,050	51.31%
8,000	263	11,807	2,104,000	25,065,130	1,242	34,997,610	56.01%
9,000	202	12,009	1,819,800	26,884,930	1,039	36,239,170	60.07%
10,000	176	12,185	1,756,600	28,641,530	864	37,278,530	64.00%
11,000	117	12,302	1,284,800	29,926,330	747	38,142,230	66.87%
12,000	107	12,409	1,282,080	31,208,410	640	38,889,130	69.73%
13,000	78	12,486	1,010,880	32,219,290	562	39,529,190	71.99%
14,000	70	12,556	980,000	33,199,290	492	40,091,490	74.18%
15,000	63	12,619	945,000	34,144,290	429	40,583,790	76.30%
16,000	49	12,668	776,480	34,920,770	381	41,013,090	78.03%
17,000	47	12,715	799,000	35,719,770	334	41,393,860	79.82%
18,000	35	12,750	630,000	36,349,770	299	41,727,630	81.22%
19,000	34	12,784	646,000	36,995,770	265	42,026,400	82.67%
20,000	28	12,812	560,000	37,555,770	237	42,291,170	83.92%
21,000	33	12,844	682,500	38,238,270	204	42,527,940	85.44%
22,000	16	12,860	352,000	38,590,270	188	42,732,210	86.23%
23,000	16	12,876	368,000	38,958,270	172	42,920,480	87.05%
24,000	12	12,888	292,080	39,250,350	160	43,092,750	87.70%
25,000	12	12,900	300,000	39,550,350	148	43,252,850	88.37%
26,000	13	12,913	338,000	39,888,350	135	43,400,950	89.13%
27,000	10	12,924	274,320	40,162,670	125	43,536,050	89.74%
28,000	7	12,931	196,000	40,358,670	118	43,660,990	90.18%
29,000	5	12,936	145,000	40,503,670	113	43,778,930	90.51%
30,000	4	12,940	120,000	40,623,670	109	43,891,870	90.77%
31,000	5	12,945	155,000	40,778,670	104	44,000,810	91.12%
32,000	6	12,951	192,000	40,970,670	98	44,104,750	91.55%
33,000	9	12,960	297,000	41,267,670	89	44,202,690	92.21%
34,000	5	12,965	170,000	41,437,670	84	44,291,630	92.59%
35,000	4	12,969	140,000	41,577,670	80	44,375,570	92.90%
36,000	2	12,971	72,000	41,649,670	78	44,455,510	93.07%
37,000	0	12,971	0	41,649,670	78	44,533,450	93.07%
38,000	5	12,975	177,460	41,827,130	73	44,611,390	93.46%
39,000	5	12,980	195,000	42,022,130	68	44,684,660	93.90%
40,000	68	13,049	2,730,800	44,752,930	0	44,752,930	100.00%
	<u>13,049</u>	<u>13,049</u>	<u>44,752,930</u>	<u>44,752,930</u>	<u>0</u>	<u>44,752,930</u>	

Data recorded for 5/8" meter residential water customers. (61501)

Company: Utilities Inc. of Florida - Pasco County
 Docket No.: O20071-WS
 Schedule Year ended: 12/31/01
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 3 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption 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	2,424	2,424	0	0	7,502	0	0.00%
1,000	2,040	4,464	2,040,140	2,040,140	5,462	7,501,910	9.90%
2,000	2,166	6,630	4,331,860	6,372,000	3,296	12,963,680	30.93%
3,000	1,533	8,163	4,597,560	10,969,560	1,763	16,259,520	53.25%
4,000	941	9,103	3,762,200	14,731,760	823	18,022,840	71.52%
5,000	441	9,544	2,204,200	16,935,960	382	18,845,610	82.22%
6,000	192	9,736	1,152,780	18,088,740	190	19,227,540	87.82%
7,000	64	9,800	448,700	18,537,440	126	19,417,340	89.99%
8,000	34	9,835	272,320	18,809,760	92	19,543,040	91.32%
9,000	18	9,852	160,200	18,969,960	74	19,634,700	92.09%
10,000	11	9,863	105,700	19,075,660	63	19,708,560	92.61%
11,000	6	9,869	66,000	19,141,660	57	19,771,850	92.93%
12,000	4	9,873	48,000	19,189,660	53	19,829,140	93.16%
13,000	4	9,877	47,320	19,236,980	50	19,882,430	93.39%
14,000	3	9,880	44,380	19,281,360	46	19,932,080	93.61%
15,000	0	9,880	0	19,281,360	46	19,978,560	93.61%
16,000	7	9,886	106,720	19,388,080	40	20,025,040	94.12%
17,000	4	9,890	59,500	19,447,580	36	20,064,850	94.41%
18,000	1	9,891	18,000	19,465,580	35	20,101,160	94.50%
19,000	2	9,893	38,000	19,503,580	33	20,136,470	94.68%
20,000	0	9,893	0	19,503,580	33	20,169,780	94.68%
21,000	0	9,893	0	19,503,580	33	20,203,090	94.68%
22,000	2	9,895	44,000	19,547,580	31	20,236,400	94.90%
23,000	1	9,896	23,000	19,570,580	30	20,267,710	95.01%
24,000	2	9,898	48,000	19,618,580	28	20,298,020	95.24%
25,000	1	9,899	25,000	19,643,580	27	20,326,330	95.36%
26,000	1	9,900	26,000	19,669,580	26	20,353,640	95.49%
27,000	3	9,903	90,180	19,759,760	23	20,379,950	95.93%
28,000	0	9,903	0	19,759,760	23	20,402,920	95.93%
29,000	1	9,904	29,000	19,788,760	22	20,425,890	96.07%
30,000	3	9,907	90,000	19,878,760	19	20,447,860	96.51%
31,000	1	9,908	31,000	19,909,760	18	20,466,830	96.66%
32,000	0	9,908	0	19,909,760	18	20,484,800	96.66%
33,000	1	9,909	33,000	19,942,760	17	20,502,770	96.82%
34,000	2	9,911	68,000	20,010,760	15	20,519,740	97.15%
35,000	0	9,911	0	20,010,760	15	20,534,710	97.15%
36,000	1	9,912	36,000	20,046,760	14	20,549,680	97.32%
37,000	1	9,913	37,000	20,083,760	13	20,563,650	97.50%
38,000	1	9,914	38,000	20,121,760	12	20,576,620	97.69%
39,000	2	9,916	78,000	20,199,760	10	20,588,590	98.06%
40,000	10	9,926	398,800	20,598,560	0	20,598,560	100.00%
	<u>9,926</u>	<u>9,926</u>	<u>20,598,560</u>	<u>20,598,560</u>	<u>0</u>	<u>20,598,560</u>	

Data recorded for 5/8" meter residential water customers. (62601)

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

Schedule E-14
 Page 4 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	17	17	0	0	48	0	0.00%
1,000	1	18	1,000	1,000	47	48,000	0.08%
2,000	2	20	4,000	5,000	45	95,000	0.41%
3,000	2	22	6,000	11,000	43	140,000	0.91%
4,000	1	23	4,000	15,000	42	183,000	1.24%
5,000	2	25	10,000	25,000	40	225,000	2.06%
6,000	3	28	18,000	43,000	37	265,000	3.55%
7,000	1	29	7,000	50,000	36	302,000	4.13%
8,000	0	29	0	50,000	36	338,000	4.13%
9,000	1	30	9,000	59,000	35	374,000	4.87%
10,000	1	31	10,000	69,000	34	409,000	5.70%
11,000	1	32	11,000	80,000	33	443,000	6.61%
12,000	0	32	0	80,000	33	476,000	6.61%
13,000	0	32	0	80,000	33	509,000	6.61%
14,000	1	33	14,000	94,000	32	542,000	7.76%
15,000	0	33	0	94,000	32	574,000	7.76%
16,000	1	34	16,000	110,000	31	606,000	9.08%
17,000	2	36	34,000	144,000	29	637,000	11.89%
18,000	1	37	18,000	162,000	28	666,000	13.38%
19,000	1	38	19,000	181,000	27	694,000	14.95%
20,000	0	38	0	181,000	27	721,000	14.95%
21,000	0	38	0	181,000	27	748,000	14.95%
22,000	0	38	0	181,000	27	775,000	14.95%
23,000	1	39	23,000	204,000	26	802,000	16.85%
24,000	0	39	0	204,000	26	828,000	16.85%
25,000	1	40	25,000	229,000	25	854,000	18.91%
26,000	0	40	0	229,000	25	879,000	18.91%
27,000	0	40	0	229,000	25	904,000	18.91%
28,000	1	41	28,000	257,000	24	929,000	21.22%
29,000	0	41	0	257,000	24	953,000	21.22%
30,000	0	41	0	257,000	24	977,000	21.22%
31,000	0	41	0	257,000	24	1,001,000	21.22%
32,000	0	41	0	257,000	24	1,025,000	21.22%
33,000	0	41	0	257,000	24	1,049,000	21.22%
34,000	0	41	0	257,000	24	1,073,000	21.22%
35,000	0	41	0	257,000	24	1,097,000	21.22%
36,000	1	42	36,000	293,000	23	1,121,000	24.19%
37,000	0	42	0	293,000	23	1,144,000	24.19%
38,000	1	43	38,000	331,000	22	1,167,000	27.33%
39,000	0	43	0	331,000	22	1,189,000	27.33%
40,000	22	65	880,000	1,211,000	0	1,211,000	100.00%
	<u>65</u>	<u>65</u>	<u>1,211,000</u>	<u>1,211,000</u>	<u>0</u>	<u>1,211,000</u>	

Data recorded for 5/8" meter commercial water customers. (62602)

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

Schedule E-14
 Page 5 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption 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	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	3	3	12,000	12,000	21	96,000	3.93%
5,000	0	3	0	12,000	21	117,000	3.93%
6,000	3	6	18,000	30,000	18	138,000	9.84%
7,000	3	9	21,000	51,000	15	156,000	16.72%
8,000	2	11	16,000	67,000	13	171,000	21.97%
9,000	1	12	9,000	76,000	12	184,000	24.92%
10,000	2	14	20,000	96,000	10	196,000	31.48%
11,000	1	15	11,000	107,000	9	206,000	35.08%
12,000	1	16	12,000	119,000	8	215,000	39.02%
13,000	0	16	0	119,000	8	223,000	39.02%
14,000	1	17	14,000	133,000	7	231,000	43.61%
15,000	0	17	0	133,000	7	238,000	43.61%
16,000	1	18	16,000	149,000	6	245,000	48.85%
17,000	0	18	0	149,000	6	251,000	48.85%
18,000	1	19	18,000	167,000	5	257,000	54.75%
19,000	0	19	0	167,000	5	262,000	54.75%
20,000	0	19	0	167,000	5	267,000	54.75%
21,000	1	20	21,000	188,000	4	272,000	61.64%
22,000	1	21	22,000	210,000	3	276,000	68.85%
23,000	1	22	23,000	233,000	2	279,000	76.39%
24,000	0	22	0	233,000	2	281,000	76.39%
25,000	0	22	0	233,000	2	283,000	76.39%
26,000	0	22	0	233,000	2	285,000	76.39%
27,000	0	22	0	233,000	2	287,000	76.39%
28,000	0	22	0	233,000	2	289,000	76.39%
29,000	0	22	0	233,000	2	291,000	76.39%
30,000	0	22	0	233,000	2	293,000	76.39%
31,000	0	22	0	233,000	2	295,000	76.39%
32,000	1	23	32,000	265,000	1	297,000	86.89%
33,000	0	23	0	265,000	1	298,000	86.89%
34,000	0	23	0	265,000	1	299,000	86.89%
35,000	0	23	0	265,000	1	300,000	86.89%
36,000	0	23	0	265,000	1	301,000	86.89%
37,000	0	23	0	265,000	1	302,000	86.89%
38,000	0	23	0	265,000	1	303,000	86.89%
39,000	0	23	0	265,000	1	304,000	86.89%
40,000	1	24	40,000	305,000	0	305,000	100.00%
	<u>24</u>	<u>24</u>	<u>305,000</u>	<u>305,000</u>	<u>0</u>	<u>305,000</u>	

Data recorded for 1" commercial water customers. (62602)

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

Schedule E-14
 Page 6 of 19
 Preparer: Steven M. Lubertozi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+[5]	Percentage of Total
0	15	15	0	0	225	0	0.00%
1,000	5	20	5,000	5,000	220	225,000	0.06%
2,000	4	24	8,000	13,000	216	445,000	0.16%
3,000	1	25	3,000	16,000	215	661,000	0.20%
4,000	0	25	0	16,000	215	876,000	0.20%
5,000	0	25	0	16,000	215	1,091,000	0.20%
6,000	1	26	6,000	22,000	214	1,306,000	0.27%
7,000	1	27	7,000	29,000	213	1,520,000	0.36%
8,000	0	27	0	29,000	213	1,733,000	0.36%
9,000	1	28	9,000	38,000	212	1,946,000	0.47%
10,000	2	30	20,000	58,000	210	2,158,000	0.72%
11,000	1	31	11,000	69,000	209	2,368,000	0.86%
12,000	0	31	0	69,000	209	2,577,000	0.86%
13,000	1	32	13,000	82,000	208	2,786,000	1.02%
14,000	4	36	56,000	138,000	204	2,994,000	1.71%
15,000	0	36	0	138,000	204	3,198,000	1.71%
16,000	0	36	0	138,000	204	3,402,000	1.71%
17,000	0	36	0	138,000	204	3,606,000	1.71%
18,000	0	36	0	138,000	204	3,810,000	1.71%
19,000	1	37	19,000	157,000	203	4,014,000	1.95%
20,000	1	38	20,000	177,000	202	4,217,000	2.19%
21,000	3	41	63,000	240,000	199	4,419,000	2.98%
22,000	0	41	0	240,000	199	4,618,000	2.98%
23,000	0	41	0	240,000	199	4,817,000	2.98%
24,000	1	42	24,000	264,000	198	5,016,000	3.27%
25,000	1	43	25,000	289,000	197	5,214,000	3.58%
26,000	0	43	0	289,000	197	5,411,000	3.58%
27,000	1	44	27,000	316,000	196	5,608,000	3.92%
28,000	2	46	56,000	372,000	194	5,804,000	4.61%
29,000	0	46	0	372,000	194	5,998,000	4.61%
30,000	1	47	30,000	402,000	193	6,192,000	4.98%
31,000	1	48	31,000	433,000	192	6,385,000	5.37%
32,000	1	49	32,000	465,000	191	6,577,000	5.76%
33,000	3	52	99,000	564,000	188	6,768,000	6.99%
34,000	0	52	0	564,000	188	6,956,000	6.99%
35,000	0	52	0	564,000	188	7,144,000	6.99%
36,000	2	54	72,000	636,000	186	7,332,000	7.88%
37,000	1	55	37,000	673,000	185	7,518,000	8.34%
38,000	2	57	76,000	749,000	183	7,703,000	9.29%
39,000	3	60	117,000	866,000	180	7,886,000	10.74%
40,000	180	240	7,200,000	8,066,000	0	8,066,000	100.00%
	<u>240</u>	<u>240</u>	<u>8,066,000</u>	<u>8,066,000</u>	<u>0</u>	<u>8,066,000</u>	

Data recorded for 2" meter commercial water customers. (62613)

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

Schedule E-14
 Page 7 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	574	574	0	0	5,996	0	0.00%
1,000	249	823	248,880	248,880	5,747	5,995,680	0.45%
2,000	345	1,168	689,880	938,760	5,402	11,742,480	1.68%
3,000	422	1,591	1,267,380	2,206,140	4,979	17,144,340	3.95%
4,000	532	2,122	2,126,720	4,332,860	4,448	22,123,740	7.76%
5,000	445	2,567	2,224,000	6,556,860	4,003	26,571,460	11.75%
6,000	542	3,109	3,253,920	9,810,780	3,461	30,574,380	17.58%
7,000	408	3,517	2,855,580	12,666,360	3,053	34,034,980	22.69%
8,000	355	3,872	2,840,320	15,506,680	2,698	37,087,640	27.78%
9,000	409	4,281	3,679,920	19,186,600	2,289	39,785,260	34.38%
10,000	329	4,610	3,285,400	22,472,000	1,960	42,074,000	40.26%
11,000	266	4,876	2,925,560	25,397,560	1,694	44,034,200	45.51%
12,000	311	5,187	3,731,760	29,129,320	1,383	45,728,440	52.19%
13,000	217	5,404	2,821,260	31,950,580	1,166	47,111,700	57.25%
14,000	177	5,580	2,471,560	34,422,140	990	48,277,940	61.68%
15,000	140	5,721	2,106,900	36,529,040	849	49,267,640	65.45%
16,000	134	5,855	2,144,000	38,673,040	715	50,116,880	69.29%
17,000	103	5,958	1,751,000	40,424,040	612	50,832,120	72.43%
18,000	73	6,031	1,311,120	41,735,160	539	51,444,360	74.78%
19,000	68	6,099	1,292,000	43,027,160	471	51,983,760	77.09%
20,000	48	6,147	964,000	43,991,160	423	52,455,160	78.82%
21,000	37	6,184	774,900	44,766,060	386	52,878,360	80.21%
22,000	50	6,234	1,099,120	45,865,180	336	53,264,660	82.18%
23,000	38	6,272	874,000	46,739,180	298	53,601,000	83.74%
24,000	33	6,304	785,280	47,524,460	266	53,899,340	85.15%
25,000	32	6,336	800,000	48,324,460	234	54,164,960	86.58%
26,000	40	6,376	1,040,000	49,364,460	194	54,398,580	88.45%
27,000	28	6,405	763,020	50,127,480	165	54,592,200	89.82%
28,000	20	6,425	560,000	50,687,480	145	54,757,560	90.82%
29,000	8	6,433	232,000	50,919,480	137	54,902,920	91.23%
30,000	28	6,461	840,000	51,759,480	109	55,040,280	92.74%
31,000	4	6,465	124,000	51,883,480	105	55,149,640	92.96%
32,000	8	6,473	256,000	52,139,480	97	55,255,000	93.42%
33,000	8	6,481	264,000	52,403,480	89	55,352,360	93.89%
34,000	14	6,495	476,000	52,879,480	75	55,441,720	94.75%
35,000	4	6,499	140,000	53,019,480	71	55,517,080	95.00%
36,000	8	6,507	288,000	53,307,480	63	55,588,440	95.51%
37,000	6	6,513	222,000	53,529,480	57	55,651,800	95.91%
38,000	4	6,517	152,000	53,681,480	53	55,709,160	96.18%
39,000	4	6,521	156,000	53,837,480	49	55,762,520	96.46%
40,000	49	6,570	1,974,400	55,811,880	0	55,811,880	100.00%
	<u>6,570</u>	<u>6,570</u>	<u>55,811,880</u>	<u>55,811,880</u>	<u>0</u>	<u>55,811,880</u>	

Data recorded for 5/8" meter residential water customers. (62901)

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

Schedule E-14
 Page 8 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	202	0	0.00%
1,000	42	44	42,000	42,000	160	202,000	2.63%
2,000	20	64	40,000	82,000	140	362,000	5.14%
3,000	18	82	54,000	136,000	122	502,000	8.52%
4,000	20	102	80,000	216,000	102	624,000	13.53%
5,000	12	114	60,000	276,000	90	726,000	17.29%
6,000	6	120	36,000	312,000	84	816,000	19.55%
7,000	10	130	70,000	382,000	74	900,000	23.93%
8,000	6	136	48,000	430,000	68	974,000	26.94%
9,000	20	156	180,000	610,000	48	1,042,000	38.22%
10,000	6	162	60,000	670,000	42	1,090,000	41.98%
11,000	4	166	44,000	714,000	38	1,132,000	44.74%
12,000	2	168	24,000	738,000	36	1,170,000	46.24%
13,000	0	168	0	738,000	36	1,206,000	46.24%
14,000	2	170	28,000	766,000	34	1,242,000	47.99%
15,000	2	172	30,000	796,000	32	1,276,000	49.87%
16,000	2	174	32,000	828,000	30	1,308,000	51.88%
17,000	8	182	136,000	964,000	22	1,338,000	60.40%
18,000	0	182	0	964,000	22	1,360,000	60.40%
19,000	2	184	38,000	1,002,000	20	1,382,000	62.78%
20,000	2	186	40,000	1,042,000	18	1,402,000	65.29%
21,000	2	188	42,000	1,084,000	16	1,420,000	67.92%
22,000	0	188	0	1,084,000	16	1,436,000	67.92%
23,000	0	188	0	1,084,000	16	1,452,000	67.92%
24,000	0	188	0	1,084,000	16	1,468,000	67.92%
25,000	0	188	0	1,084,000	16	1,484,000	67.92%
26,000	0	188	0	1,084,000	16	1,500,000	67.92%
27,000	0	188	0	1,084,000	16	1,516,000	67.92%
28,000	4	192	112,000	1,196,000	12	1,532,000	74.94%
29,000	4	196	116,000	1,312,000	8	1,544,000	82.21%
30,000	0	196	0	1,312,000	8	1,552,000	82.21%
31,000	0	196	0	1,312,000	8	1,560,000	82.21%
32,000	2	198	64,000	1,376,000	6	1,568,000	86.22%
33,000	0	198	0	1,376,000	6	1,574,000	86.22%
34,000	2	200	68,000	1,444,000	4	1,580,000	90.48%
35,000	0	200	0	1,444,000	4	1,584,000	90.48%
36,000	2	202	72,000	1,516,000	2	1,588,000	94.99%
37,000	0	202	0	1,516,000	2	1,590,000	94.99%
38,000	0	202	0	1,516,000	2	1,592,000	94.99%
39,000	0	202	0	1,516,000	2	1,594,000	94.99%
40,000	2	204	80,000	1,596,000	0	1,596,000	100.00%
	<u>204</u>	<u>204</u>	<u>1,596,000</u>	<u>1,596,000</u>	<u>0</u>	<u>1,596,000</u>	

Data recorded for 5/8" meter general service water customers. (62904)

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

Schedule E-14
 Page 9 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	0	0	0	0	84	0	0.00%
1,000	0	0	0	0	84	84,000	0.00%
2,000	0	0	0	0	84	168,000	0.00%
3,000	2	2	6,000	6,000	82	252,000	0.28%
4,000	0	2	0	6,000	82	334,000	0.28%
5,000	2	4	10,000	16,000	80	416,000	0.73%
6,000	0	4	0	16,000	80	496,000	0.73%
7,000	4	8	28,000	44,000	76	576,000	2.02%
8,000	2	10	16,000	60,000	74	652,000	2.75%
9,000	2	12	18,000	78,000	72	726,000	3.58%
10,000	0	12	0	78,000	72	798,000	3.58%
11,000	2	14	22,000	100,000	70	870,000	4.59%
12,000	4	18	48,000	148,000	66	940,000	6.80%
13,000	2	20	26,000	174,000	64	1,006,000	7.99%
14,000	2	22	28,000	202,000	62	1,070,000	9.27%
15,000	0	22	0	202,000	62	1,132,000	9.27%
16,000	0	22	0	202,000	62	1,194,000	9.27%
17,000	2	24	34,000	236,000	60	1,256,000	10.84%
18,000	2	26	36,000	272,000	58	1,316,000	12.49%
19,000	0	26	0	272,000	58	1,374,000	12.49%
20,000	0	26	0	272,000	58	1,432,000	12.49%
21,000	4	30	84,000	356,000	54	1,490,000	16.35%
22,000	2	32	44,000	400,000	52	1,544,000	18.37%
23,000	0	32	0	400,000	52	1,596,000	18.37%
24,000	4	36	96,000	496,000	48	1,648,000	22.77%
25,000	4	40	100,000	596,000	44	1,696,000	27.36%
26,000	0	40	0	596,000	44	1,740,000	27.36%
27,000	0	40	0	596,000	44	1,784,000	27.36%
28,000	2	42	56,000	652,000	42	1,828,000	29.94%
29,000	2	44	58,000	710,000	40	1,870,000	32.60%
30,000	4	48	120,000	830,000	36	1,910,000	38.11%
31,000	4	52	124,000	954,000	32	1,946,000	43.80%
32,000	2	54	64,000	1,018,000	30	1,978,000	46.74%
33,000	2	56	66,000	1,084,000	28	2,008,000	49.77%
34,000	2	58	68,000	1,152,000	26	2,036,000	52.89%
35,000	2	60	70,000	1,222,000	24	2,062,000	56.11%
36,000	0	60	0	1,222,000	24	2,086,000	56.11%
37,000	0	60	0	1,222,000	24	2,110,000	56.11%
38,000	2	62	76,000	1,298,000	22	2,134,000	59.60%
39,000	0	62	0	1,298,000	22	2,156,000	59.60%
40,000	22	84	880,000	2,178,000	0	2,178,000	100.00%
	<u>84</u>	<u>84</u>	<u>2,178,000</u>	<u>2,178,000</u>	<u>0</u>	<u>2,178,000</u>	

Data recorded for 1" meter general service water customers. (62910)

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

Schedule E-14
 Page 10 of 19
 Preparer: Steven M. Lubertozi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
			Consumed (1) X (2)					
0	0	0	0		0	24	0	0.00%
1,000	0	0	0		0	24	24,000	0.00%
2,000	0	0	0		0	24	48,000	0.00%
3,000	0	0	0		0	24	72,000	0.00%
4,000	0	0	0		0	24	96,000	0.00%
5,000	2	2	10,000		10,000	22	120,000	5.38%
6,000	6	8	36,000		46,000	16	142,000	24.73%
7,000	6	14	42,000		88,000	10	158,000	47.31%
8,000	2	16	16,000		104,000	8	168,000	55.91%
9,000	4	20	36,000		140,000	4	176,000	75.27%
10,000	2	22	20,000		160,000	2	180,000	86.02%
11,000	0	22	0		160,000	2	182,000	86.02%
12,000	0	22	0		160,000	2	184,000	86.02%
13,000	2	24	26,000		186,000	0	186,000	100.00%
14,000	0	24	0		186,000	0	186,000	100.00%
15,000	0	24	0		186,000	0	186,000	100.00%
16,000	0	24	0		186,000	0	186,000	100.00%
17,000	0	24	0		186,000	0	186,000	100.00%
18,000	0	24	0		186,000	0	186,000	100.00%
19,000	0	24	0		186,000	0	186,000	100.00%
20,000	0	24	0		186,000	0	186,000	100.00%
21,000	0	24	0		186,000	0	186,000	100.00%
22,000	0	24	0		186,000	0	186,000	100.00%
23,000	0	24	0		186,000	0	186,000	100.00%
24,000	0	24	0		186,000	0	186,000	100.00%
25,000	0	24	0		186,000	0	186,000	100.00%
26,000	0	24	0		186,000	0	186,000	100.00%
27,000	0	24	0		186,000	0	186,000	100.00%
28,000	0	24	0		186,000	0	186,000	100.00%
29,000	0	24	0		186,000	0	186,000	100.00%
30,000	0	24	0		186,000	0	186,000	100.00%
31,000	0	24	0		186,000	0	186,000	100.00%
32,000	0	24	0		186,000	0	186,000	100.00%
33,000	0	24	0		186,000	0	186,000	100.00%
34,000	0	24	0		186,000	0	186,000	100.00%
35,000	0	24	0		186,000	0	186,000	100.00%
36,000	0	24	0		186,000	0	186,000	100.00%
37,000	0	24	0		186,000	0	186,000	100.00%
38,000	0	24	0		186,000	0	186,000	100.00%
39,000	0	24	0		186,000	0	186,000	100.00%
40,000	0	24	0		186,000	0	186,000	100.00%
	<u>24</u>	<u>24</u>	<u>186,000</u>		<u>186,000</u>	<u>0</u>	<u>186,000</u>	

Data recorded for 1" meter residential water customers. (62911)

Company: Utilities Inc. of Florida - Pasco County

Schedule E-14

Docket No.: 020071-WS

Page 11 of 19

Schedule Year ended: 12/31/01

Preparer: Steven M. Lubertozzi

Interim Final

Historical Projected

Water Sewer

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	2	2	12,000	12,000	10	72,000	5.94%
7,000	0	2	0	12,000	10	82,000	5.94%
8,000	0	2	0	12,000	10	92,000	5.94%
9,000	2	4	18,000	30,000	8	102,000	14.85%
10,000	0	4	0	30,000	8	110,000	14.85%
11,000	0	4	0	30,000	8	118,000	14.85%
12,000	0	4	0	30,000	8	126,000	14.85%
13,000	0	4	0	30,000	8	134,000	14.85%
14,000	4	8	56,000	86,000	4	142,000	42.57%
15,000	0	8	0	86,000	4	146,000	42.57%
16,000	0	8	0	86,000	4	150,000	42.57%
17,000	0	8	0	86,000	4	154,000	42.57%
18,000	0	8	0	86,000	4	158,000	42.57%
19,000	0	8	0	86,000	4	162,000	42.57%
20,000	0	8	0	86,000	4	166,000	42.57%
21,000	0	8	0	86,000	4	170,000	42.57%
22,000	0	8	0	86,000	4	174,000	42.57%
23,000	0	8	0	86,000	4	178,000	42.57%
24,000	0	8	0	86,000	4	182,000	42.57%
25,000	0	8	0	86,000	4	186,000	42.57%
26,000	0	8	0	86,000	4	190,000	42.57%
27,000	0	8	0	86,000	4	194,000	42.57%
28,000	2	10	56,000	142,000	2	198,000	70.30%
29,000	0	10	0	142,000	2	200,000	70.30%
30,000	2	12	60,000	202,000	0	202,000	100.00%
31,000	0	12	0	202,000	0	202,000	100.00%
32,000	0	12	0	202,000	0	202,000	100.00%
33,000	0	12	0	202,000	0	202,000	100.00%
34,000	0	12	0	202,000	0	202,000	100.00%
35,000	0	12	0	202,000	0	202,000	100.00%
36,000	0	12	0	202,000	0	202,000	100.00%
37,000	0	12	0	202,000	0	202,000	100.00%
38,000	0	12	0	202,000	0	202,000	100.00%
39,000	0	12	0	202,000	0	202,000	100.00%
40,000	0	12	0	202,000	0	202,000	100.00%
	<u>12</u>	<u>12</u>	<u>202,000</u>	<u>202,000</u>	<u>0</u>	<u>202,000</u>	

Data recorded for 2" meter general service water customers. (62913)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 12 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	2	2	72,000	72,000	10	432,000	15.25%
37,000	0	2	0	72,000	10	442,000	15.25%
38,000	0	2	0	72,000	10	452,000	15.25%
39,000	0	2	0	72,000	10	462,000	15.25%
40,000	10	12	400,000	472,000	0	472,000	100.00%
	<u>12</u>	<u>12</u>	<u>472,000</u>	<u>472,000</u>	<u>0</u>	<u>472,000</u>	

Data recorded for 1.5" meter general service water customers. (62914)

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

Schedule E-14
 Page 13 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	321	321	0	0	0	0	100.00%
1,000	0	321	0	0	0	0	0.00%
2,000	0	321	0	0	0	0	0.00%
3,000	0	321	0	0	0	0	0.00%
4,000	0	321	0	0	0	0	0.00%
5,000	0	321	0	0	0	0	0.00%
6,000	0	321	0	0	0	0	0.00%
7,000	0	321	0	0	0	0	0.00%
8,000	0	321	0	0	0	0	0.00%
9,000	0	321	0	0	0	0	0.00%
10,000	0	321	0	0	0	0	0.00%
11,000	0	321	0	0	0	0	0.00%
12,000	0	321	0	0	0	0	0.00%
13,000	0	321	0	0	0	0	0.00%
14,000	0	321	0	0	0	0	0.00%
15,000	0	321	0	0	0	0	0.00%
16,000	0	321	0	0	0	0	0.00%
17,000	0	321	0	0	0	0	0.00%
18,000	0	321	0	0	0	0	0.00%
19,000	0	321	0	0	0	0	0.00%
20,000	0	321	0	0	0	0	0.00%
21,000	0	321	0	0	0	0	0.00%
22,000	0	321	0	0	0	0	0.00%
23,000	0	321	0	0	0	0	0.00%
24,000	0	321	0	0	0	0	0.00%
25,000	0	321	0	0	0	0	0.00%
26,000	0	321	0	0	0	0	0.00%
27,000	0	321	0	0	0	0	0.00%
28,000	0	321	0	0	0	0	0.00%
29,000	0	321	0	0	0	0	0.00%
30,000	0	321	0	0	0	0	0.00%
31,000	0	321	0	0	0	0	0.00%
32,000	0	321	0	0	0	0	0.00%
33,000	0	321	0	0	0	0	0.00%
34,000	0	321	0	0	0	0	0.00%
35,000	0	321	0	0	0	0	0.00%
36,000	0	321	0	0	0	0	0.00%
37,000	0	321	0	0	0	0	0.00%
38,000	0	321	0	0	0	0	0.00%
39,000	0	321	0	0	0	0	0.00%
40,000	0	321	0	0	0	0	0.00%
	<u>321</u>	<u>321</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for 5/8" meter residential sewer customers. (61321)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 14 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	1,579	1,579	0	0	0	0	100.00%
1,000	0	1,579	0	0	0	0	0.00%
2,000	0	1,579	0	0	0	0	0.00%
3,000	0	1,579	0	0	0	0	0.00%
4,000	0	1,579	0	0	0	0	0.00%
5,000	0	1,579	0	0	0	0	0.00%
6,000	0	1,579	0	0	0	0	0.00%
7,000	0	1,579	0	0	0	0	0.00%
8,000	0	1,579	0	0	0	0	0.00%
9,000	0	1,579	0	0	0	0	0.00%
10,000	0	1,579	0	0	0	0	0.00%
11,000	0	1,579	0	0	0	0	0.00%
12,000	0	1,579	0	0	0	0	0.00%
13,000	0	1,579	0	0	0	0	0.00%
14,000	0	1,579	0	0	0	0	0.00%
15,000	0	1,579	0	0	0	0	0.00%
16,000	0	1,579	0	0	0	0	0.00%
17,000	0	1,579	0	0	0	0	0.00%
18,000	0	1,579	0	0	0	0	0.00%
19,000	0	1,579	0	0	0	0	0.00%
20,000	0	1,579	0	0	0	0	0.00%
21,000	0	1,579	0	0	0	0	0.00%
22,000	0	1,579	0	0	0	0	0.00%
23,000	0	1,579	0	0	0	0	0.00%
24,000	0	1,579	0	0	0	0	0.00%
25,000	0	1,579	0	0	0	0	0.00%
26,000	0	1,579	0	0	0	0	0.00%
27,000	0	1,579	0	0	0	0	0.00%
28,000	0	1,579	0	0	0	0	0.00%
29,000	0	1,579	0	0	0	0	0.00%
30,000	0	1,579	0	0	0	0	0.00%
31,000	0	1,579	0	0	0	0	0.00%
32,000	0	1,579	0	0	0	0	0.00%
33,000	0	1,579	0	0	0	0	0.00%
34,000	0	1,579	0	0	0	0	0.00%
35,000	0	1,579	0	0	0	0	0.00%
36,000	0	1,579	0	0	0	0	0.00%
37,000	0	1,579	0	0	0	0	0.00%
38,000	0	1,579	0	0	0	0	0.00%
39,000	0	1,579	0	0	0	0	0.00%
40,000	0	1,579	0	0	0	0	0.00%
	<u>1,579</u>	<u>1,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for 5/8" meter residential sewer customers. (61322)

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

Schedule E-14
 Page 15 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

Data recorded for 5/8" meter multi-residential sewer customers. (61325)

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

Schedule E-14
 Page 16 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	2,421	2,421	0	0	7,505	0	0.00%
1,000	2,040	4,461	2,040,140	2,040,140	5,465	7,504,910	9.85%
2,000	2,164	6,625	4,327,000	6,367,140	3,301	12,969,680	30.76%
3,000	1,534	8,158	4,600,560	10,967,700	1,768	16,270,950	52.98%
4,000	942	9,100	3,767,920	14,735,620	826	18,038,700	71.18%
5,000	441	9,541	2,204,200	16,939,820	385	18,864,470	81.83%
6,000	192	9,733	1,152,780	18,092,600	193	19,249,400	87.39%
7,000	64	9,797	448,700	18,541,300	129	19,442,200	89.56%
8,000	34	9,832	272,320	18,813,620	95	19,570,900	90.88%
9,000	18	9,849	160,200	18,973,820	77	19,665,560	91.65%
10,000	11	9,860	105,700	19,079,520	66	19,742,420	92.16%
11,000	6	9,866	66,000	19,145,520	60	19,808,710	92.48%
12,000	4	9,870	48,000	19,193,520	56	19,869,000	92.71%
13,000	4	9,874	47,320	19,240,840	53	19,925,290	92.94%
14,000	3	9,877	44,380	19,285,220	49	19,977,940	93.15%
15,000	0	9,877	0	19,285,220	49	20,027,420	93.15%
16,000	7	9,883	106,720	19,391,940	43	20,076,900	93.67%
17,000	4	9,887	59,500	19,451,440	39	20,119,710	93.96%
18,000	1	9,888	18,000	19,469,440	38	20,159,020	94.04%
19,000	2	9,890	38,000	19,507,440	36	20,197,330	94.23%
20,000	1	9,891	20,000	19,527,440	35	20,233,640	94.32%
21,000	0	9,891	0	19,527,440	35	20,268,950	94.32%
22,000	2	9,893	44,000	19,571,440	33	20,304,260	94.54%
23,000	1	9,894	23,000	19,594,440	32	20,337,570	94.65%
24,000	2	9,896	48,000	19,642,440	30	20,369,880	94.88%
25,000	1	9,897	25,000	19,667,440	29	20,400,190	95.00%
26,000	1	9,898	26,000	19,693,440	28	20,429,500	95.13%
27,000	3	9,901	90,180	19,783,620	25	20,457,810	95.56%
28,000	0	9,901	0	19,783,620	25	20,482,780	95.56%
29,000	1	9,902	29,000	19,812,620	24	20,507,750	95.70%
30,000	3	9,905	90,000	19,902,620	21	20,531,720	96.14%
31,000	1	9,906	31,000	19,933,620	20	20,552,690	96.29%
32,000	0	9,906	0	19,933,620	20	20,572,660	96.29%
33,000	1	9,907	33,000	19,966,620	19	20,592,630	96.45%
34,000	2	9,909	68,000	20,034,620	17	20,611,600	96.77%
35,000	0	9,909	0	20,034,620	17	20,628,570	96.77%
36,000	1	9,910	36,000	20,070,620	16	20,645,540	96.95%
37,000	1	9,911	37,000	20,107,620	15	20,661,510	97.13%
38,000	1	9,912	38,000	20,145,620	14	20,676,480	97.31%
39,000	2	9,914	78,000	20,223,620	12	20,690,450	97.69%
40,000	12	9,926	478,800	20,702,420	0	20,702,420	100.00%
	<u>9,926</u>	<u>9,926</u>	<u>20,702,420</u>	<u>20,702,420</u>	<u>0</u>	<u>20,702,420</u>	

Data recorded for all meters residential sewer customers. (62621)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 17 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

Data recorded for 5/8" meter commercial sewer customers. (62629)

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

Schedule E-14
 Page 18 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	3	3	12,000	12,000	21	96,000	3.93%
5,000	0	3	0	12,000	21	117,000	3.93%
6,000	3	6	18,000	30,000	18	138,000	9.84%
7,000	3	9	21,000	51,000	15	156,000	16.72%
8,000	2	11	16,000	67,000	13	171,000	21.97%
9,000	1	12	9,000	76,000	12	184,000	24.92%
10,000	2	14	20,000	96,000	10	196,000	31.48%
11,000	1	15	11,000	107,000	9	206,000	35.08%
12,000	1	16	12,000	119,000	8	215,000	39.02%
13,000	0	16	0	119,000	8	223,000	39.02%
14,000	1	17	14,000	133,000	7	231,000	43.61%
15,000	0	17	0	133,000	7	238,000	43.61%
16,000	1	18	16,000	149,000	6	245,000	48.85%
17,000	0	18	0	149,000	6	251,000	48.85%
18,000	1	19	18,000	167,000	5	257,000	54.75%
19,000	0	19	0	167,000	5	262,000	54.75%
20,000	0	19	0	167,000	5	267,000	54.75%
21,000	1	20	21,000	188,000	4	272,000	61.64%
22,000	1	21	22,000	210,000	3	276,000	68.85%
23,000	1	22	23,000	233,000	2	279,000	76.39%
24,000	0	22	0	233,000	2	281,000	76.39%
25,000	0	22	0	233,000	2	283,000	76.39%
26,000	0	22	0	233,000	2	285,000	76.39%
27,000	0	22	0	233,000	2	287,000	76.39%
28,000	0	22	0	233,000	2	289,000	76.39%
29,000	0	22	0	233,000	2	291,000	76.39%
30,000	0	22	0	233,000	2	293,000	76.39%
31,000	0	22	0	233,000	2	295,000	76.39%
32,000	1	23	32,000	265,000	1	297,000	86.89%
33,000	0	23	0	265,000	1	298,000	86.89%
34,000	0	23	0	265,000	1	299,000	86.89%
35,000	0	23	0	265,000	1	300,000	86.89%
36,000	0	23	0	265,000	1	301,000	86.89%
37,000	0	23	0	265,000	1	302,000	86.89%
38,000	0	23	0	265,000	1	303,000	86.89%
39,000	0	23	0	265,000	1	304,000	86.89%
40,000	1	24	40,000	305,000	0	305,000	100.00%
	<u>24</u>	<u>24</u>	<u>305,000</u>	<u>305,000</u>	<u>0</u>	<u>305,000</u>	

Data recorded for 1" meter commercial sewer customers. (62630)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 19 of 19

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	1	1	24,000	24,000	11	288,000	5.31%
25,000	0	1	0	24,000	11	299,000	5.31%
26,000	0	1	0	24,000	11	310,000	5.31%
27,000	0	1	0	24,000	11	321,000	5.31%
28,000	0	1	0	24,000	11	332,000	5.31%
29,000	0	1	0	24,000	11	343,000	5.31%
30,000	0	1	0	24,000	11	354,000	5.31%
31,000	0	1	0	24,000	11	365,000	5.31%
32,000	0	1	0	24,000	11	376,000	5.31%
33,000	1	2	33,000	57,000	10	387,000	12.61%
34,000	0	2	0	57,000	10	397,000	12.61%
35,000	0	2	0	57,000	10	407,000	12.61%
36,000	1	3	36,000	93,000	9	417,000	20.58%
37,000	0	3	0	93,000	9	426,000	20.58%
38,000	0	3	0	93,000	9	435,000	20.58%
39,000	1	4	39,000	132,000	8	444,000	29.20%
40,000	8	12	320,000	452,000	0	452,000	100.00%
	<u>12</u>	<u>12</u>	<u>452,000</u>	<u>452,000</u>	<u>0</u>	<u>452,000</u>	

Data recorded for 2" meter commercial sewer customers. (62633)

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

Pasco County

System 613

Wis-Bar

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01		0.407	0.354	0.000	0.053	13.0%
Feb-01		0.443	0.369	0.000	0.074	16.7%
Mar-01		0.422	0.428	0.000	-0.006	-1.4%
Apr-01		0.403	0.330	0.004	0.069	17.1%
May-01		0.262	0.254	0.000	0.008	3.1%
Jun-01		0.238	0.263	0.000	-0.025	-10.5%
Jul-01		0.254	0.222	0.000	0.032	12.6%
Aug-01		0.241	0.259	0.000	-0.018	-7.5%
Sep-01		0.286	0.260	0.004	0.022	7.7%
Oct-01		0.291	0.279	0.000	0.012	4.1%
Nov-01		0.289	0.317	0.001	-0.029	-10.0%
Dec-01		0.331	0.429	0.000	-0.098	-29.6%
Total	0	3.867	3.764	0.009	0.094	2.4%

(Above data in millions of gallons)

Treated water purchased from Holiday Gardens

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-01					0.000	0.374
Feb-01					0.000	0.329
Mar-01					0.000	0.304
Apr-01					0.000	0.323
May-01					0.000	0.241
Jun-01					0.000	0.217
Jul-01					0.000	0.317
Aug-01					0.000	0.285
Sep-01					0.000	0.240
Oct-01					0.000	0.297
Nov-01					0.000	0.294
Dec-01					0.000	0.267
Total	0.000				0.000	3.488

=====
(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from Pasco County

0112

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	<u>N/A - Water Purchased</u>	
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>0</u>	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
	AVERAGE _____	
4 Average Daily Flow	Max Month	<u>15,821</u>
	Annual	<u>10,595</u>
5 Required Fire Flow	None	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	MONTH	GPD
1. Plant Capacity	<u>Not Applicable - Treatment purchased</u>	
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)	Jan-01	<u>12,065</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Treated water is purchased from Holiday Gardens.

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and all facilities required to deliver treated water are considered to be 100% used & useful.

0115

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Treatment & disposal services are purchased from Pasco County.

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and all facilities required to deliver wastewater to the County for treatment and disposal are considered to be 100% used & useful.

0116

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution and Wastewater Collection Systems

The certificates for these systems were transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the systems were virtually built out in 1972 when the systems came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and the water distribution system and wastewater collection system are 100% used & useful.

0117

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - system built out. See Docket No. 000793-WS.

0118

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	N/A	N/A	---	N/A	N/A	N/A	N/A	---
2	TY-3	N/A	N/A	---	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A	---	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	140	---	N/A	N/A	N/A	N/A	---
5	TY	140	140	140	3,437,992	24,557	3,437,992	140	0.00%
Average Growth Through 5-Year Period (Col. 8)									0.00%

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

	X	Y
Constant:	---	1 N/A
X Coefficient:	---	2 N/A
R^2:	---	3 N/A
		4 N/A
		5 140

System acquired 6/00 --
 Insufficient data to perform regression analysis.
 Per Docket No. 000793-WS, system built out since 1972.

N/A - Not available - system purchased 6/00.

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	TY-4	N/A	N/A	---	N/A	N/A	N/A	N/A	
2	TY-3	N/A	N/A	---	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A	---	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	170	---	N/A	N/A	N/A	N/A	---
5	TY	170	170	170	N/A	N/A	N/A	N/A	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

	<u>X</u>	<u>Y</u>
Constant:	---	1 N/A
X Coefficient:	---	2 N/A
R^2:	---	3 N/A
		4 N/A
		5 N/A

System acquired 6/00 --
 Insufficient data to perform regression analysis.
 Per Docket No. 000793-WS, system built out since 1972.

N/A - Not Available - system purchased 6/00.
 Also, Wastewater is billed as a flat rate and gallonage numbers are not available.

Pasco County

System 615

Buena Vista

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	5.745		2.653	0.009	3.083	53.7%
Feb-01	4.812		4.148	0.024	0.640	13.3%
Mar-01	5.192		4.903	0.041	0.248	4.8%
Apr-01	4.419		4.278	0.000	0.141	3.2%
May-01	4.919		4.602	0.003	0.314	6.4%
Jun-01	3.580		4.243	0.000	-0.663	-18.5%
Jul-01	3.679		3.001	0.004	0.674	18.3%
Aug-01	4.222		3.133	0.000	1.089	25.8%
Sep-01	3.610		3.795	0.025	-0.210	-5.8%
Oct-01	4.632		3.321	0.018	1.293	27.9%
Nov-01	4.653		4.371	0.000	0.282	6.1%
Dec-01	4.174		5.410	0.000	-1.236	-29.6%
Total	53.637	0	47.858	0.124	5.655	10.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00	Not applicable - water only system				0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000

0122

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		161,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>2/20/01</u>	<u>245,800</u> [No unusual occurrence]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>2/20/01</u> (2) <u>2/9/01</u> (3) <u>3/1/01</u> (4) <u>3/28/01</u> (5) <u>2/28/01</u>	<u>245,800</u> <u>244,200</u> <u>238,800</u> <u>237,600</u> <u>226,800</u>
	AVERAGE	<u>238,640</u>
4 Average Daily Flow	Max Month Annual	<u>167,484</u> <u>146,951</u>
5 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.		500 gpm for 2 hours

0123

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

0124

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

Schedule F-5
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 water treatment plant(s) for the historical test year and the projected test year (if applicable).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		420 gpm
Firm Reliable well pumping capacity (largest well out), gpm		120 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		17,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		5,833 gallons
Total usable storage, gal.		5,833 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		167,484 gpd
Maximum day, maximum month demand,		245,800 gpd
Peak hour demand = 2 x max day		491,600 gpd
Instantaneous demand (see table, page 2),	1316 customers	1,408 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	10.54% of water pumped	15,493 gpd, avg
Acceptable unaccounted for	12.50%	18,369 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful considerations for this system:

The certificates for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out.

This system treats water by simple chlorination. The only storage is in three hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful.

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

A =	Peak demand	1,408 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	120 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

The instantaneous flows for small water systems without significant storage is calculated using the methodology prescribed in Table XXI of "Community Water Systems Source Book", reprinted below:

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

Number of Residences Served	Flow Per Residence in GPM	Number of Residences Served	Flow Per Residence in GPM
1 (First)	15.0	91-100	2.0
2-10 *	5.0	101-125	1.8
11-20 **	4.0	126-150	1.6
21-30	3.8	151-175	1.4
31-40	3.4	176-200	1.3
41-50	3.2	201-300	1.2
51-60	2.7	301-400	1.0
61-70	2.5	401-500	0.8
71-80	2.2	501-750	0.7
81-90	2.1	751-1,000	0.5

* Second, third, etc., through tenth residence served.

** Eleventh, twelfth, etc., through twentieth residence served.

Source: Community Water Systems Source Book

Joseph S. Ameen, S.M., Sanitary Engineer

Third Edition

Technical Proceedings, P.O. Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not applicable - water only system

0127

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and the water distribution system is 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)

Schedule F-8

Docket No.: 020071-WS

Page 1 of 1

Test Year Ended: December 31, 2001

Preparer: Seidman, F.

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

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

Not Applicable - system built out. See Docket No. 000793-WS.

0129

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	N/A	N/A	---	N/A	N/A	N/A	N/A	---
2	TY-3	N/A	N/A	---	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A	---	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	1108	---	N/A	N/A	N/A	N/A	---
5	TY	1108	1110	1,109	46,845,858	42,242	46,845,858	1,109	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

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

	X	Y
Constant:	---	1 N/A
X Coefficient:	---	2 N/A
R^2:	---	3 N/A
		4 N/A
		5 1,109

System acquired 6/00 --
 Insufficient data to perform regression analysis.
 Per Docket No. 000793-WS, system built out since 1972.

N/A - Not available - system acquired 6/00.

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

Pasco County

System 626

Summertree

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	4.706	0	3.059	0.026	1.621	34.4%
Feb-01	4.018	0	3.355	0.011	0.652	16.2%
Mar-01	3.952	0	3.513	0.015	0.424	10.7%
Apr-01	5.282	0	4.247	0.005	1.030	19.5%
May-01	6.308	0	4.813	0.001	1.494	23.7%
Jun-01	5.512	0	5.857	0.019	-0.364	-6.6%
Jul-01	2.621	0	1.941	0.016	0.664	25.3%
Aug-01	4.235	0	2.878	0.053	1.304	30.8%
Sep-01	3.773	0	4.044	0.035	-0.306	-8.1%
Oct-01	5.597	0	4.219	0.036	1.342	24.0%
Nov-01	5.026	0	4.701	0.009	0.316	6.3%
Dec-01	4.844	0	3.945	0.017	0.882	18.2%
Total	55.874	0	46.572	0.243	9.059	16.2%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-00					0.000	2.480
Aug-00					0.000	2.364
Sep-00					0.000	2.302
Oct-00					0.000	2.087
Nov-00					0.000	1.859
Dec-00					0.000	1.512
Jan-01					0.000	1.764
Feb-01					0.000	1.658
Mar-01					0.000	1.827
Apr-01					0.000	2.062
May-01					0.000	1.985
Jun-01					0.000	1.790
Total	0.000				0.000	23.690

(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from Pasco County

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		540,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year.	8/30/01	331,000
Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	[No unusual occurrences]	
	5/24/01	307,000
	[Max Month]	
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/24/01	307,000
	(2) 5/17/01	292,000
	(3) 5/31/01	261,600
	(4) 5/23/01	257,900
	(5) 5/3/01	250,700
	AVERAGE	273,840
4 Average Daily Flow		
	Max Month	203,484
	Annual	153,079
5 Required Fire Flow (Mixed single family, multi-family)		1,000 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

Schedule F-5
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 water treatment plant(s) for the historical test year and the projected test year (if applicable).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,270 gpm
Firm Reliable well pumping capacity (largest well out), gpm		720 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		6,667 gallons
Total usable storage, gal.		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		203,484 gpd
Maximum day, maximum month demand,		307,000 gpd
Peak hour demand = 2 x max day		614,000 gpd
Instantaneous demand (see table, page 2),	858 customers	1,004 gpm
Fire flow requirement	1000 gpm for 2 hours	120,000 gpd
Unaccounted for water	16.21% of water pumped	24,819 gpd, avg
Acceptable unaccounted for	12.50%	19,135 gpd, avg
Excess unaccounted for		5,684 gpd, avg

Used & Useful Analysis:

Rates were last set for this system in Docket No. 920834-WS, a limited proceeding. Used & useful factors were last addressed in Docket No. 910020-WS. At that time, the existing system was built out, and the water treatment & related facilities were found by Staff to be 100% used & useful. Since then, new area have been opened for development. In Docket No. 910020-WS, 500 gpm was allowed for fire flow, based on all development being single family residences. Some of the new area includes multi-family units, therefore the fire flow allowance should be increased to 1,000 gpm.

This system treats water by simple chlorination. The only storage is in hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful.

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

A =	Peak demand	1,004 gpm
B =	Property needed to serve five years after TY (From Sch. F-8)	128.4 gpm
626 F-	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	3.9 gpm
E =	Firm Reliable Capacity	720 gpm

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

The instantaneous flows for small water systems without significant storage is calculated using the methodology prescribed in Table XXI of "Community Water Systems Source Book", reprinted below:

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

Number of Residences Served	Flow Per Residence in GPM	Number of Residences Served	Flow Per Residence in GPM
1 (First)	15.0	91-100	2.0
2-10 *	5.0	101-125	1.8
11-20 **	4.0	126-150	1.6
21-30	3.8	151-175	1.4
31-40	3.4	176-200	1.3
41-50	3.2	201-300	1.2
51-60	2.7	301-400	1.0
61-70	2.5	401-500	0.8
71-80	2.2	501-750	0.7
81-90	2.1	751-1,000	0.5

* Second, third, etc., through tenth residence served.

** Eleventh, twelfth, etc., through twentieth residence served.

Source: Community Water Systems Source Book

Joseph S. Ameen, S.M., Sanitary Engineer

Third Edition

Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - all wastewater treatment purchased

In Docket No. 910020-WS, the wastewater interconnection was determined to be 100% used & useful. There have been no significant changes in circumstances since that proceeding, other than an increase in customers.

0138

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution and Wastewater Collection Systems

In Docket No. 910020-WS, it was determined that all distribution and collection lines were contributed and, therefore, a used & useful adjustment was not necessary. All lines added to serve the new area are also contributed, therefore, a used & useful adjustment is not necessary in this proceeding.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs	24 SFR/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.07 gpm/SFR
PN =	Property needed expressed in U units	128.4 gpm

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	715	729		722	17,465,462	24,190	39,551,687	1,635	
2	TY-3	728	751		740	17,867,792	24,162	46,043,030	1,906	16.55%
3	TY-2	752	767		760	17,927,440	23,604	48,007,983	2,034	6.73%
4	TY-1	767	804		786	18,627,568	23,714	47,661,118	2,010	-1.18%
5	TY	804	853		829	21,082,743	25,447	45,696,523	1,796	-10.65%
Average Growth Through 5-Year Period (Col. 8)										<u>2.86%</u>

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

	X	Y
Constant:	1748.30065	1 1,635
X Coefficient:	42.5698217	2 1,906
R^2:	0.16746329	3 2,034
		4 2,010
		5 1,796

Regression equation does not have a sufficient degree of correlation to use.
 Use 2.86% average growth applied to Yr 2001 SFR's.

$829 \times .0286 = 24 \text{ SFR's per year.}$

0141

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	714	728		721	16,494,007	22,877	17,609,981	770	
2	TY-3	728	752		740	16,618,909	22,458	17,781,282	792	2.85%
3	TY-2	752	767		760	17,231,385	22,688	18,395,283	811	2.41%
4	TY-1	767	804		786	17,771,054	22,624	18,829,564	832	2.65%
5	TY	804	852		828	19,301,255	23,311	20,245,435	869	4.35%
Average Growth Through 5-Year Period (Col. 8)										<u>3.07%</u>

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

		X	Y
Constant:	743.2344852	1	770
X Coefficient:	23.79731384	2	792
R^2:	0.982614499	3	811
		4	832
		5	869

Pasco County

System 629

Orangewood

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	3.512	0		0.001		
Feb-01	2.935	0	5.030	0.000	1.416	22.0%
Mar-01	3.115	0		0.000		
Apr-01	3.520	0	5.319	0.001	1.315	19.8%
May-01	3.642	0		0.001		
Jun-01	3.175	0	5.621	0.003	1.192	17.5%
Jul-01	3.199	0		0.003		
Aug-01	3.209	0	5.086	0.000	1.319	20.6%
Sep-01	2.710	0		0.002		
Oct-01	3.181	0	4.782	0.018	1.090	18.5%
Nov-01	3.027	0		0.018		
Dec-01	2.824	0	5.496	0.000	0.337	5.8%
Total	38.049	0	31.334	0.047	6.669	17.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00					0.000	0.000
Oct-00	Not Applicable - water only system				0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000

0144

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		500,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/8/01	211,400
	[No unusual occurrences]	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/8/01	211,400
	(2) 5/22/01	149,300
	(3) 5/30/01	147,200
	(4) 5/16/01	139,400
	(5) 5/23/01	134,600
	AVERAGE	156,380
4 Average Daily Flow	Max Month	117,484
	Annual	104,244
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

Schedule F-5
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 water treatment plant(s) for the historical test year and the projected test year (if applicable).

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

INPUT INFORMATION:

Total well pumping capacity, gpm		850 gpm
Firm Reliable well pumping capacity (largest well out), gpm		525 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		13,100 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		4,367 gallons
Total usable storage, gal.		4,367 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		117,484 gpd
Maximum day, maximum month demand,		211,400 gpd
Peak hour demand = 2 x max day		422,800 gpd
Instantaneous demand (see table, page 2),	576 customers	824 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	17.53% of water pumped	18,270 gpd, avg
Acceptable unaccounted for	12.50%	13,030 gpd, avg
Excess unaccounted for		5,239 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 940917-WS. The Commission found the system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system, although demand has dropped significantly with no significant changes in customers.. The service area is built out.

This system treats water by simple chlorination. The only storage is in hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful.

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

A =	Peak demand	824 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	4
E =	Firm Reliable Capacity	525

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land, structures and distribution reservoir accounts.

The instantaneous flows for small water systems without significant storage is calculated using the methodology prescribed in Table XXI of "Community Water Systems Source Book", reprinted below:

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

Number of Residences Served	Flow Per Residence in GPM	Number of Residences Served	Flow Per Residence in GPM
1 (First)	15.0	91-100	2.0
2-10 *	5.0	101-125	1.8
11-20 **	4.0	126-150	1.6
21-30	3.8	151-175	1.4
31-40	3.4	176-200	1.3
41-50	3.2	201-300	1.2
51-60	2.7	301-400	1.0
61-70	2.5	401-500	0.8
71-80	2.2	501-750	0.7
81-90	2.1	751-1,000	0.5

* Second, third, etc., through tenth residence served.

** Eleventh, twelfth, etc., through twentieth residence served.

Source: Community Water Systems Source Book

Joseph S. Ameen, S.M., Sanitary Engineer

Third Edition

Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not applicable - water only system

0149

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Water Distribution System

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

0150

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not applicable - system built out. See Docket No. 940917-WS

0151

Company: Utilities, Inc. of Florida (629-Orangewood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	560	560		560	33,038,003	58,996	36,812,236	624	
2	TY-3	560	563		562	32,783,804	58,386	36,032,001	617	-1.10%
3	TY-2	563	562		563	31,900,639	56,712	35,292,685	622	0.84%
4	TY-1	562	583		573	31,414,565	54,873	34,661,105	632	1.50%
5	TY	583	584		584	28,804,218	49,365	31,506,077	638	1.04%
Average Growth Through 5-Year Period (Col. 8)										<u>0.57%</u>

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

	X	Y
Constant:	613.74834	1 624
X Coefficient:	4.3049718	2 617
R^2:	0.6718019	3 622
		4 632
		5 638

Company: Utilities, Inc. of Florida (629-Orangewood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,721,781	[a] \$ 56,381	\$ 1,778,162	\$ 1,583,431	\$ 1,680,797	A-5
2	Utility Land & Land Rights	6,713		6,713	6,713	6,713	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	17,432	[b] -	17,432	14,065	15,748	-
5	Less: Accumulated Depreciation	(608,176)	[a] (36,576)	\$ (644,752)	(539,779)	(592,265)	A-9
6	Less: CIAC	(466,708)	[a] (0)	\$ (466,708)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a] (14,575)	151,543	151,543	151,543	A-14
9	Allocated Plant	26,262	[c]	26,262	31,400	28,831	-
10	Working Capital Allowance	28,254	[d]	28,254	28,254	28,254	A-17
11	Total Rate Base	<u>\$ 891,676</u>	<u>\$ 5,230</u>	<u>\$ 896,906</u>	<u>\$ 808,920</u>	<u>\$ 852,913</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule **A-2**
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,048,810	[a] \$ (56,382)	\$ 992,428	\$ 979,651	\$ 986,040	A-6
2	Utility Land & Land Rights	10,000		10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant		-	-		-	A-7
4	Construction Work in Progress	485	[b] -	485	-	242	-
5	Less: Accumulated Depreciation	(342,922)	[a] (37,729)	(305,193)	(305,898)	(305,546)	A-10
6	Less: CIAC	(463,032)	[a] -	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a] (0)	125,703	112,466	119,084	A-14
9	Allocated Plant	8,202	[c]	8,202	7,473	7,838	-
10	Working Capital Allowance	<u>29,545</u>	[d] -	<u>29,545</u>	<u>29,545</u>	<u>29,545</u>	A-17
11	Total Rate Base	<u>\$ 416,791</u>	<u>\$ (94,111)</u>	<u>\$ 398,138</u>	<u>\$ 370,205</u>	<u>\$ 384,171</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	34,955	34,955	34,955		
3	302.1 Franchises	5,315	5,446	5,381		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,713	6,713	6,713		
7	304.2 Structures & Improvements	36,403	39,070	37,736		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	220,356	254,857	237,607		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	141,110	166,077	153,594		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,200	9,626	6,413		
19	320.3 Water Treatment Equipment	41,328	44,808	43,068		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	16,379	16,379	16,379		
24	330.4 Distr. Reservoirs & Sandpipes	97,271	101,638	99,455		
25	331.4 Transm. & Distribution Mains	457,175	461,938	459,557		
26	333.4 Services	120,514	136,269	128,391		
27	334.4 Meters & Meter Installations	131,306	141,010	136,158		
28	335.4 Hydrants	52,771	55,570	54,170		
29	339.4 Other Plant & Misc. Equipment	1,286	1,996	1,641		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418		
34	341.5 Transportation Equipment	139,876	157,524	148,700		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,269		
37	344.5 Laboratory Equipment		250	125		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	3,583	3,583	3,583		
40	347.5 Misc Equip (Computer)	3,825	3,437	3,631		
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	71,622	66,376		
42	Total	1,590,144	1,728,494	1,659,320		

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,315	5,315	5,446	5,446	5,446	5,446	5,446
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	36,403	38,312	38,312	38,312	38,312	38,312	38,672
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	220,356	220,356
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	141,110	141,110	141,110	144,485	145,018	146,139	147,828
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	3,200	3,200
19	320.3 Water Treatment Equipment	41,328	41,328	41,328	42,579	43,114	43,114	43,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	97,271	97,889	97,889	98,392	98,392	98,876	98,876
25	331.4 Transm. & Distribution Mains	457,175	457,175	457,175	457,501	457,501	457,501	457,501
26	333.4 Services	120,514	120,739	122,312	122,312	123,406	124,405	125,228
27	334.4 Meters & Meter Installations	131,306	131,306	135,162	135,162	135,162	135,606	135,606
28	335.4 Hydrants	52,771	52,771	52,771	52,771	52,771	53,240	53,240
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,286	1,286
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	139,876	0	0	0	0	0	0
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,230	14,230	14,230	14,230	14,230	14,230
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	3,825	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	0	0	0	0	0	0
42	Total	<u>1,590,144</u>	<u>1,388,066</u>	<u>1,393,627</u>	<u>1,399,082</u>	<u>1,401,244</u>	<u>1,404,760</u>	<u>1,407,632</u>

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

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

Schedule A-5
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302.1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,381
4	339.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304.2 Structures & Improvements	38,672	39,070	39,070	39,070	39,070	39,070	37,736
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	254,857	237,607
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	148,355	150,907	150,907	151,881	152,915	166,077	153,594
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,200	3,200	3,200	3,200	3,200	9,626	6,413
19	320.3 Water Treatment Equipment	43,114	43,306	43,306	43,306	43,306	44,808	43,068
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330.4 Distr. Reservoirs & Sandpipes	99,537	99,809	99,809	101,135	101,638	101,638	99,455
25	331.4 Transm. & Distribution Mains	457,501	457,501	457,501	457,501	460,000	461,938	459,557
26	333.4 Services	126,517	127,202	128,035	129,478	130,137	136,269	128,391
27	334.4 Meters & Meter Installations	141,010	141,010	141,010	141,010	141,010	141,010	136,158
28	335.4 Hydrants	53,240	53,240	53,240	53,240	55,570	55,570	54,170
29	339.4 Other Plant & Misc. Equipment	1,286	1,286	1,286	1,286	1,286	1,996	1,641
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	0	0	0	0	0	157,524	148,700
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,307	14,307	14,307	14,307	14,269
37	344.5 Laboratory Equipment	0	250	250	250	250	250	125
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	0	0	0	0	0	3,437	3,631
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	71,622	66,376
42	Total	<u>1,415,513</u>	<u>1,419,940</u>	<u>1,420,773</u>	<u>1,424,515</u>	<u>1,431,541</u>	<u>1,728,494</u>	<u>1,659,320</u>

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

Florida Public Service Commission

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

Schedule **A-6**
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	3,349	3,349	3,349		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,000	10,000	10,000		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364		0
9	361.2 Collection Sewers - Gravity	324,800	325,667	325,234		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	71,880	74,328	73,104		0
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	136,388	146,305	141,346		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	43,205	30,615		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	30,087	30,087	30,087		0
24	380.4 Treatment & Disposal Equipment	88,697	109,496	99,096		0
25	381.4 Plant Sewers					0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	443	443	443		0
32	391.5 Transportation Equipment	43,688	49,200	46,444		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,457		0
35	394.5 Laboratory Equipment	0	79	39		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	1,119	1,119	1,119		0
38	397.5 Misc Equip (Computer)	1,195	1,074	1,134		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	35,778	33,550		0
40						
	Total	<u>989,651</u>	<u>1,058,810</u>	<u>1,024,230</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	324,800	324,800
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	71,880	71,880
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	136,388	136,388	140,369	140,369	140,369	143,812	143,812
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	18,026	18,026	18,026
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	88,697	88,697	88,697	89,310	89,310	89,310	89,310
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	43,688	0	0	0	0	0	0
33	392.5 Stores Equipment	0						
34	393.5 Tools, Shop & Garage Equipment	4,445	4,445	4,445	4,445	4,445	4,445	4,445
35	394.5 Laboratory Equipment	0	0	0	0	0	0	0
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	1,195	0	0	0	0	0	0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	0	0	0	0	0	0
40								
	Total	989,651	913,446	917,427	918,041	918,041	921,484	921,484

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3
Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	INTANGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	325,667	325,234
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	74,328	73,104
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	143,812	145,412	145,412	145,412	145,412	146,305	141,346
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	43,026	43,205	30,615
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	89,310	89,310	89,310	89,310	89,310	109,496	99,096
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	0	0	0	0	0	49,200	46,444
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,469	4,469	4,469	4,469	4,457
35	394.5 Laboratory Equipment	0	78	78	78	78	79	39
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	0	0	0	0	0	1,074	1,134
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	0	0	0	0	0	35,778	33,550
40								
	Total	921,484	923,186	923,186	923,186	948,186	1,058,810	1,024,230

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3
Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(4,028)	(5,036)	(4,532)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(11,950)	(13,088)	(12,519)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lale, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(52,732)	(60,070)	(56,401)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Genration Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(58,770)	(62,489)	(60,630)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(187)	(284)	(235)	0.00%	0
19	320.3 Water Treatment Equipment	(18,066)	(19,430)	(18,748)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	(6,899)	(7,395)	(7,147)	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(5,928)	(4,604)	0.00%	0
25	331.4 Transm. & Distribution Mains	(156,257)	(165,933)	(161,095)	0.00%	0
26	333.4 Services	(34,444)	(34,440)	(34,442)	0.00%	0
27	334.4 Meters & Meter installations	(64,548)	(71,399)	(67,974)	0.00%	0
28	335.4 Hydrants	(17,590)	(17,360)	(17,475)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	(992)	(1,116)	(1,054)	0.00%	0
34	341.5 Transportation Equipment	(106,878)	(106,878)	(91,815)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(6,603)	(6,221)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(2,951)	(3,421)	(3,186)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,290)	(3,290)	(3,558)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(22,328)	(20,655)	0.00%	0
42	Total	(539,778.58)	(608,176.43)	(573,979)		0

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(4,028)	(4,112)	(4,195)	(4,279)	(4,363)	(4,447)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(11,950)	(12,042)	(12,134)	(12,226)	(12,318)	(12,410)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(52,732)	(53,344)	(53,955)	(54,567)	(55,178)	(55,790)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(58,770)	(59,358)	(59,946)	(60,534)	(59,643)	(60,231)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(187)	(195)	(203)	(211)	(219)	(227)
19	320.3 Water Treatment Equipment	(18,066)	(18,222)	(18,379)	(18,536)	(18,693)	(18,849)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	(6,899)	(6,940)	(6,982)	(7,023)	(7,064)	(7,106)
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(3,499)	(3,717)	(3,936)	(4,155)	(4,374)
25	331.4 Transm. & Distribution Mains	(156,257)	(157,145)	(158,032)	(157,940)	(158,828)	(159,715)
26	333.4 Services	(34,144)	(34,695)	(34,917)	(35,198)	(35,449)	(35,700)
27	334.4 Meters & Meter Installations	(64,548)	(65,096)	(65,643)	(66,190)	(66,737)	(67,284)
28	335.4 Hydrants	(17,590)	(17,688)	(17,786)	(17,883)	(17,981)	(16,672)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(992)	(1,002)	(1,012)	(1,023)	(1,033)	(1,043)
34	341.5 Transportation Equipment	(76,752)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(5,935)	(6,032)	(6,130)	(6,227)	(6,324)
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	(2,951)	(2,990)	(3,029)	(3,069)	(3,108)	(3,147)
40	347.5 Misc Equipment (Computer)	(3,825)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	0	0	0	0	0
42	Total	<u>(539,778.58)</u>	<u>(443,950.47)</u>	<u>(447,681.05)</u>	<u>(450,431.63)</u>	<u>(452,683.21)</u>	<u>(455,006.79)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(4,531)	(4,615)	(4,699)	(4,784)	(4,868)	(4,952)	(5,036)	(4,532)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(12,502)	(12,599)	(12,697)	(12,795)	(12,892)	(12,990)	(13,088)	(12,519)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other intakes								0
10	307.2 Wells & Springs	(56,401)	(57,013)	(57,624)	(58,236)	(58,847)	(59,459)	(60,070)	(56,401)
11	308.2 Infiltration, Galleries and Tunnels								0
12	309.2 Supply Mains								0
13	310.2 Power Generation Equipment								0
14	311.2 Pumping Equipment	(60,819)	(61,435)	(62,051)	(62,667)	(63,282)	(61,873)	(62,489)	(60,630)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
19	320.3 Water Treatment Equipment	(19,006)	(19,169)	(18,776)	(18,939)	(19,103)	(19,266)	(19,430)	(18,748)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	(7,147)	(7,188)	(7,230)	(7,271)	(7,312)	(7,354)	(7,395)	(7,147)
24	330.4 Distr. Reservoirs & Standpipes	(4,593)	(4,815)	(5,038)	(5,260)	(5,483)	(5,705)	(5,928)	(4,604)
25	331.4 Transm. & Distribution Mains	(160,603)	(161,491)	(162,380)	(163,268)	(164,156)	(165,045)	(165,933)	(161,095)
26	333.4 Services	(35,367)	(35,628)	(35,889)	(36,150)	(36,410)	(36,351)	(34,440)	(34,442)
27	334.4 Meters & Meter Installations	(67,831)	(68,396)	(68,961)	(69,526)	(70,091)	(70,656)	(71,399)	(67,974)
28	335.4 Hydrants	(16,769)	(16,868)	(16,966)	(17,065)	(17,163)	(17,262)	(17,360)	(17,475)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	(1,054)	(1,064)	(1,074)	(1,085)	(1,095)	(1,105)	(1,116)	(1,054)
34	341.5 Transportation Equipment	0	0	0	0	0	0	(106,878)	(91,815)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(6,422)	(6,519)	(6,214)	(6,311)	(6,409)	(6,506)	(6,603)	(6,221)
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	(3,186)	(3,225)	(3,265)	(3,304)	(3,343)	(3,382)	(3,421)	(3,186)
40	347.5 Misc Equipment (Computer)	0	0	0	0	0	0	(3,290)	(3,558)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(22,328)	(20,655)
42	Total	<u>(458,153.37)</u>	<u>(461,957.53)</u>	<u>(464,802.69)</u>	<u>(468,606.85)</u>	<u>(472,411.01)</u>	<u>(473,870.17)</u>	<u>(608,176.43)</u>	<u>(573,979)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M. Lubertozi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(1,179)	(1,263)	(1,221)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360.2 Collection Sewers - Force	(40,857)	(44,499)	(42,678)	0.00%	0
9	361.2 Collection Sewers - Gravity	(95,884)	(103,096)	(99,490)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(21,183)	(23,073)	(22,128)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(35,984)	(41,557)	(38,770)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(2,477)	(2,177)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(11,732)	(12,674)	(12,203)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(18,673)	(21,219)	(19,946)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(42,923)	(46,208)	(44,566)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(23,973)	(33,382)	(28,677)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,195)	(1,027)	(1,111)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(10,438)	(12,448)	(11,443)	0.00%	0
40	TOTAL	<u>(305,898)</u>	<u>(342,922)</u>	<u>(324,410)</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	(1,179)	(1,186)	(1,193)	(1,200)	(1,207)	(1,214)	(1,221)	(1,228)
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(10,857)	(41,160)	(41,464)	(41,767)	(42,071)	(42,374)	(42,678)	(42,981)
8	361.2 Collection Sewers - Gravity	(95,884)	(96,485)	(97,086)	(97,687)	(98,288)	(98,889)	(99,490)	(100,091)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(21,183)	(21,340)	(21,498)	(21,655)	(21,813)	(21,970)	(22,128)	(22,285)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(35,984)	(36,436)	(36,888)	(37,340)	(37,792)	(38,244)	(38,696)	(39,173)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(1,927)	(1,977)	(2,027)	(2,077)	(2,127)	(2,177)	(2,227)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	(11,732)	(11,811)	(11,889)	(11,968)	(12,046)	(12,125)	(12,203)	(12,282)
23	380.4 Treatment & Disposal Equipment	(18,673)	(18,885)	(19,096)	(19,307)	(19,519)	(19,730)	(19,942)	(20,154)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(42,923)	(43,197)	(43,471)	(43,745)	(44,018)	(44,292)	(44,566)	(44,840)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(23,973)	0	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(1,195)	0	0	0	0	0	0	0
38	398.5 Other Tangible Plant Allocated-UIF	(10,438)	0	0	0	0	0	0	0
39	TOTAL	(305,898)	(272,428)	(274,562)	(276,697)	(278,831)	(280,966)	(283,100)	(285,261)

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	(1,235)	(1,242)	(1,249)	(1,256)	(1,263)	(1,221)
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(43,285)	(43,588)	(43,892)	(44,195)	(44,499)	(42,678)
8	361.2 Collection Sewers - Gravity	(100,692)	(101,293)	(101,894)	(102,495)	(103,096)	(99,490)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(22,443)	(22,601)	(22,758)	(22,916)	(23,073)	(22,128)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(39,650)	(40,126)	(40,603)	(41,080)	(41,557)	(38,770)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(2,277)	(2,327)	(2,377)	(2,427)	(2,477)	(2,177)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(12,360)	(12,438)	(12,517)	(12,595)	(12,674)	(12,203)
23	380.4 Treatment & Disposal Equipment	(20,367)	(20,580)	(20,793)	(21,006)	(21,219)	(19,946)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(45,113)	(45,387)	(45,661)	(45,934)	(46,208)	(44,566)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	0	0	0	0	(33,382)	(28,577)
32	392.5 Stores Equipment	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0
37	397.5 Computer Allocated	0	0	0	0	(1,027)	(1,111)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(12,448)	(11,443)
39	TOTAL	<u>(287,422)</u>	<u>(289,583)</u>	<u>(291,744)</u>	<u>(293,904)</u>	<u>(342,922)</u>	<u>(324,410)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	17,821	434,033	B-3 & B-4
2	Operation & Maintenance	226,035	0	226,035		226,035	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(305)	54,804	802	55,606	B-3 & B-15
7	Provision for Income Taxes	38,814	(21,812)	17,002	6,404	23,406	B-3 & C-1
8	OPERATING EXPENSES	<u>372,603</u>	<u>(22,624)</u>	<u>349,979</u>	<u>7,206</u>	<u>357,185</u>	
9	NET OPERATING INCOME	<u>50,393</u>	<u>15,840</u>	<u>66,233</u>	<u>10,615</u>	<u>76,848</u>	
11	RATE BASE	<u>891,676</u>		<u>896,906</u>		<u>852,913</u>	
12	RATE OF RETURN	<u>5.65%</u>		<u>7.38%</u>		<u>9.01%</u>	

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	16,790	322,041	B-3 & B-4
2	Operation & Maintenance	236,361	0	236,361		236,361	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	832	25,203	756	25,959	B-3 & B-15
7	Provision for Income Taxes	<u>(24,974)</u>	<u>29,401</u>	<u>4,427</u>	<u>6,034</u>	<u>10,461</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>253,674</u>	<u>26,967</u>	<u>280,640</u>	<u>6,790</u>	<u>287,430</u>	
9	NET OPERATING INCOME	<u>33,095</u>	<u>(8,485)</u>	<u>24,611</u>	<u>10,001</u>	<u>34,611</u>	
11	RATE BASE	<u>416,791</u>		<u>398,138</u>		<u>384,171</u>	
12	RATE OF RETURN	<u>7.94%</u>		<u>6.18%</u>		<u>9.01%</u>	

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.				
		(\$6,784)		18,482	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(6,784)</u>	<u>0</u>	<u>18,482</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		17,821		16,790
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>17,821</u>	<u>0</u>	<u>16,790</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	0		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	0		0	
7	Additional costs for monthly billing	0		0	
8	Pension and other Benefits are adjusted to reflect salary adjustments.	0		0	
9	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	0		0	
10	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2,565		(2,565)	
12	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
13	To properly negate the effect of PAA amortization for regulatory purposes.	(3,072)		(701)	
14	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(305)	802	832	756
15	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(21,812)	6,404	29,401	6,034
16	Total Operating Expense Adjustments	<u>(22,624)</u>	<u>7,206</u>	<u>26,967</u>	<u>6,790</u>
17	Total Adjustments to Net Operating Income	<u>15,840</u>	<u>10,615</u>	<u>(8,485)</u>	<u>10,001</u>

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	1,789	914	0	876	914	877	915	880	919	880	919	46,050	55,930	0	55,930
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	21,524	21,524	0	21,524
4	610	Purchased Water	1,222	737	700	715	553	1,200	84	350	537	522	749	536	7,905		7,905
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	1,896	1,245	999	1,020	2,023	815	1,113	1,076	1,327	1,141	1,269	1,664	15,588		15,588
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	922	0	776	463	310	98	897	179	100	237	118	597	4,699		4,699
9	620	Mat. & Sup./Maint. & Rep.	3,883	3,529	2,225	5,148	3,167	2,962	2,298	515	2,098	1,845	3,507	31,062	62,239		62,239
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	775	775		775
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	1,144	1,144		1,144
12	633	Contractual Services - Legal	0	0	0	194	0	0	0	0	0	0	0	5,059	5,253		5,253
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	4,128	4,128		4,128
15	641	Office Supplies & Utilities	69	86	134	80	98	330	104	102	83	79	79	8,876	10,120		10,120
16	642	Testing Expense	201	1,504	316	285	931	250	203	1,569	394	355	1,589	271	7,866		7,866
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	9,195	9,195		9,195
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	11,743	11,743		11,743
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	3,988	3,988	0	3,988
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	45	54	19	(34)	331	366	29	109	66	145	233	111	1,473		1,473
26	665	Miscellaneous Expenses	0	0	0	0	0	26	0	0	0	0	18	2,420	2,463	0	2,463
27	TOTAL		10,026	8,068	5,169	8,747	8,327	6,924	5,643	4,779	5,524	5,205	8,480	149,144	226,035	0	226,035

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

Schedule B-6
 Page 1 of 1
 Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	31,092	31,092	0	31,092
2	703	Salaries & Wages - Officers, Etc.													0		0
3	704	Employee Pensions & Benefits												14,816	14,816	0	14,816
4	710	Purchased Sewage Treatment	7,885	10,707	9,664	8,700	9,608	8,200	7,065	4,511	8,696	37,762	386	2,958	116,142		116,142
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	308	346	264	204	234	60	223	165	210	244	179	431	2,868		2,868
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	274	0	101	126	214	67	39	124	69	163	33	411	1,621		1,621
9	720	Mat. & Sup./Maint. & Rep.	4,243	1,126	955	233	308	778	483	1,828	176	1,890	1,933	20,370	34,323		34,323
10	731	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	534	534		534
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	0	0	0	134	0	0	0	0	0	0	0	3,482	3,616		3,616
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	3,629	3,629		3,629
15	741	Office Supplies & Utilities	47	59	92	55	68	227	72	70	57	55	54	6,110	6,966		6,966
16	742	Testing Expense	1	38	38	1	640	0	57	45	0	67	1	0	887		887
17	750	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	6,329	6,329		6,329
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	8,083	8,083		8,083
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	2,745	2,745	0	2,745
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	31	37	13	(24)	228	252	20	75	45	100	160	76	1,014		1,014
26	775	Miscellaneous Expenses	0	0	0	0	0	18	0	0	0	0	12	1,666	1,696	0	1,696
27		TOTAL	12,789	12,313	11,128	9,429	11,300	9,603	7,958	6,817	9,253	40,280	2,759	102,732	235,361	0	235,361

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

Schedule B-13
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,008		1,008	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	496		496	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	7,338		7,338	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	7,223		7,223	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	97		97	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	1,921		1,921	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	1,137		1,137	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,648		2,648	0.00%	0
25	331.4 Transm. & Distribution Mains	10,656		10,656	0.00%	0
26	333.4 Services	3,072		3,072	0.00%	0
27	334.4 Meters & Meter Installations	6,737		6,737	0.00%	0
28	335.4 Hydrants	1,177		1,177	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,671		1,671	0.00%	0
33	340.5 Office Furniture & Equipment	1,523		1,523	0.00%	0
34	341.5 Transportation Equipment	14,147		14,147	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	1,637		1,637	0.00%	0
37	344.5 Laboratory Equipment	8		8	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	811		811	0.00%	0
40	347.5 Misc Equip (Computer)	840		840	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	64,149	0	64,149		0

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

Schedule B-14
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	84		84	0.00%	0
2	352.1 Franchises	0		0	0.00%	0
3	389.1 Other Plant & Misc. Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	942		942	0.00%	0
7	360.2 Collection Sewers - Force	3,642		3,642	0.00%	0
8	361.2 Collection Sewers - Gravity	7,212		7,212	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	1,890		1,890	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	0		0	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	600		600	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	8,857		8,857	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	2,545		2,545	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	4,418		4,418	0.00%	0
32	392.5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394.5 Laboratory Equipment	0		0	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396.5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	262		262	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	30,452	0	30,452		0

Taxes Other Than Income

Florida Public Service Commission

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

12/31/01

Schedule B-15
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	19,010	9,770	26,298	31	55,109
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(305)				(305)
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	18,705	9,770	26,298	31	54,804
5	RAF assoc. with revenue adjustments	802				802
6	Total Balance	19,507	9,770	26,298	31	55,606
Sewer						
1	Test Year Per Books	13,085	3,052	8,214	21	24,372
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	832				832
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	13,917	3,052	8,214	21	25,203
5	RAF assoc. with revenue adjustments	756				756
6	Total Balance	14,672	3,052	8,214	21	25,959

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	547,384	44.27%	8.58%	3.80%
2	Short-Term Debt	118,911	9.61%	6.62%	0.64%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	555,816	44.93%	11.09%	4.98%
5	Customer Deposits	14,973	1.21%	6.00%	0.07%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	0	0.00%		0.00%
9	Other (Explain)	0	0.00%		0.00%
10	Total	1,237,084	100.00%		9.49%

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

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

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2) Water			(3) Sewer		
	(4) Pre-Filing Bimonthly Rates	(5) Index Adjusted Bimonthly Rates	(6) Proposed Bimonthly Rates	(7) Pre-Filing Bimonthly Rates	(8) Index Adjusted Bimonthly Rates	(9) Proposed Bimonthly Rates
Residential						
X Wis-Bar						
5/8" Meter	\$ 15.56	\$ 15.56	\$ 16.34	\$ 10.98	\$ 10.98	\$ 11.53
5/8" Meter (Water-629)				\$ 10.98	\$ 10.98	\$ 11.53
5/8" Meter Multi				\$ 7.32	\$ 7.32	\$ 7.69
Gallonge Charge	\$ 1.89	\$ 1.89	\$ 1.94			
* Buena Vista						
5/8" Meter	\$ 8.88	\$ 8.88	\$ 9.32			
Gallonge Charge	0.43	0.43	0.44			
* Summertree/Paradise Pt.						
5/8" Meter	\$ 7.85	\$ 7.95	\$ 8.35	\$ 10.25	\$ 10.36	\$ 10.88
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 1.55	\$ 7.72	\$ 7.80	\$ 8.26
Orangewood						
5/8" Meter	\$ 18.76	\$ 19.00	\$ 19.95			
1" Meter	\$ 46.93	\$ 47.54	\$ 49.92			
Gallonge Charge	\$ 1.09	\$ 1.10	\$ 1.13			
General Service						
Orangewood						
5/8" Meter	\$ 18.76	\$ 19.00	\$ 19.95			
1" Meter	\$ 46.93	\$ 47.54	\$ 49.92			
2" Meter	\$ 150.11	\$ 152.05	\$ 159.65			
1.5" Meter	\$ 93.81	\$ 95.02	\$ 99.77			
4" Meter	\$ 469.07	\$ 475.12	\$ 498.88			
5/8" Meter Irrigation	\$ 18.76	\$ 19.00	\$ 19.95			
1.5" Meter Irrigation	\$ 93.81	\$ 95.02	\$ 99.77			
Gallonge Charge/MG	\$ 1.09	\$ 1.10	\$ 1.13			
Commercial						
Summertree/Paradise Pt.						
5/8" Meter	\$ 7.85	\$ 7.95	\$ 8.35	\$ 10.25	\$ 10.36	\$ 10.88
1" Meter	\$ 19.66	\$ 19.91	\$ 20.91	\$ 25.63	\$ 26.90	\$ 27.20
2" Meter	\$ 62.89	\$ 63.70	\$ 66.89	\$ 82.02	\$ 82.90	\$ 87.05
Gallonge Charge	\$ 1.49	\$ 1.51	\$ 1.55	\$ 8.08	\$ 8.17	\$ 8.65

* These rates are monthly.

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	Monthly	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	Monthly	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.49	\$ 7.85	Monthly	\$109,334
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.09	\$ 18.76	Bi-Monthly	\$92,859
1" Meter	94,250	24	\$1.09	\$ 46.93	" "	\$666
Total Residential	<u>100,293,133</u>	<u>31,163</u>				<u>\$343,532</u>
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$1.09	\$ 18.76	Bi-Monthly	\$2,785
1" Meter	1,306,797	84	\$1.09	\$ 46.93	" "	\$3,395
2" Meter	101,900	12	\$1.09	\$150.11	" "	\$1,012
1.5" Meter	312,100	12	\$1.09	\$ 93.81	" "	\$903
4" Meter	0	0	\$1.09	\$469.07	" "	\$0
5/8" Meter Irrigation	0	0	\$1.09	\$ 18.76	" "	\$0
1.5" Meter Irrigation	0	0	\$1.09	\$ 93.81	" "	\$0
Total General Service	<u>2,520,259</u>	<u>312</u>				<u>\$8,095</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.49	\$ 7.85	Monthly	\$5,592
1" Meter	308,270	24	\$ 1.49	\$ 19.66	" "	\$931
2" Meter	20,896,040	240	\$ 1.49	\$ 62.89	" "	\$46,229
Total Commercial	<u>24,613,780</u>	<u>329</u>				<u>52,752</u>
Total Water Revenues	<u>127,427,172</u>	<u>31,804</u>				<u>\$404,379</u>

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing.

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

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	Monthly	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	Monthly	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.51	\$ 7.95	Monthly	\$110,748
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 19.00	Bi-Monthly	\$93,934
1" Meter	94,250	24	\$ 1.10	\$ 47.54	" "	\$674
Total Residential	100,293,133	31,163				\$346,029
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 19.00	Bi-Monthly	\$2,817
1" Meter	1,306,797	84	\$ 1.10	\$ 47.54	" "	\$3,434
2" Meter	101,900	12	\$ 1.10	\$ 152.05	" "	\$1,024
1.5" Meter	312,100	12	\$ 1.10	\$ 95.02	" "	\$913
4" Meter	0	0	\$ 1.10	\$ 475.12	" "	\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 19.00	" "	\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$ 95.02	" "	\$0
Total General Service	2,520,259	312				\$8,188
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.51	\$ 7.95	Monthly	\$5,667
1" Meter	308,270	24	\$ 1.51	\$ 19.91	" "	\$943
2" Meter	20,896,040	240	\$ 1.51	\$ 63.70	" "	\$46,841
Total Commercial	24,613,780	329				53,451
Total Water Revenues	127,427,172	31,804				\$407,668

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6
 Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.94	\$ 16.34	Monthly	\$26,042
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$ 0.44	\$ 9.32	Monthly	\$121,665
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.55	\$ 8.35	Monthly	\$115,496
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.13	\$ 19.95	Bi-Monthly	\$97,849
1" Meter	94,250	24	\$ 1.13	\$ 49.92	" "	\$705
Total Residential	100,293,133	31,163				\$361,757
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.13	\$ 19.95	Bi-Monthly	\$2,936
1" Meter	1,306,797	84	\$ 1.13	\$ 49.92	" "	\$3,570
2" Meter	101,900	12	\$ 1.13	\$ 159.65	" "	\$1,073
1.5" Meter	312,100	12	\$ 1.13	\$ 99.77	" "	\$951
4" Meter	0	0	\$ 1.13	\$ 498.88	" "	\$0
5/8" Meter Irrigation	0	0	\$ 1.13	\$ 19.95	" "	\$0
1.5" Meter Irrigation	0	0	\$ 1.13	\$ 99.77	" "	\$0
Total General Service	2,520,259	312				\$8,530
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.55	\$ 8.35	Monthly	\$5,822
1" Meter	308,270	24	\$ 1.55	\$ 20.91	" "	\$979
2" Meter	20,896,040	240	\$ 1.55	\$ 66.89	" "	\$48,401
Total Commercial	24,613,780	329				55,202
Total Water Revenues	127,427,172	31,804				\$425,489

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 of 6

Preparer: Steven M. Lubertozi

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	Monthly	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	" "	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	" "	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.72	10.25	Monthly	\$270,389
Total Residential	21,845,303	11,862				\$291,515
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.08	10.25	Monthly	\$53
1" Meter	308,270	24	8.08	25.63	" "	\$3,106
2" Meter	635,910	12	8.08	82.02	" "	\$6,122
Total Commercial	944,180	41				9,281
Total Sewer Revenues	22,789,483	11,903				300,796

Revenues per General Ledger 285,257
 Adjustments
 Adjusted Revenues per General Ledger 285,257

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing.

Revenues per Above 300,796
 Unreconcilable Difference (15,540)
 Unreconcilable Difference Percent -5.45%

Calculation of TYE 12/31/01 Sewer Revenues
 With an adjustment for index.

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

Explanation: Calculation of Sewer Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>	
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	Monthly	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	" "	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	" "	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.80	10.36	Monthly	\$273,228
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$294,354</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.17	10.36	Monthly	\$54
1" Meter	308,270	24	8.17	25.90	" "	\$3,140
2" Meter	635,910	12	8.17	82.90	" "	\$6,190
Total Commercial	<u>944,180</u>	<u>41</u>				<u>9,384</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>303,738</u>