

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Pinellas County

FOR THE  
TEST YEAR ENDED  
December 31, 2001

*EXHIBIT 1 \* VOL. 3*

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Utilities Inc. of Florida - Pinellas County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

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Utilities Inc. of Florida - Pinellas County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

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Utilities Inc. of Florida - Pinellas County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

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Utilities Inc. of Florida - Pinellas County

Financial, Rate and Engineering  
Minimum Filing Requirements

For the Test Year Ended  
December 31, 2001

Schedule	Page	Title
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Schedule of Water Rate Base

Florida Public Service Commission

Company Utilities Inc. of Florida - Pinellas 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 Lubertoza

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	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 384,421	[a] \$ (0)	\$ 384,421	\$ 367,319	\$ 375,870	A-5
2	Utility Land & Land Rights	6,106		6,106	6,106	6,106	A-5
3	Less Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b] -	-	-	-	-
5	Less Accumulated Depreciation	(79,497)	[a] 4,121	\$ (75,376)	(71,735)	(73,555)	A-9
6	Less CIAC	(138,847)	[a] (3,791)	\$ (142,638)	(138,847)	(140,743)	A-12
7	Accumulated Amortization of CIAC	44,318	[a] (3,791)	40,527	40,527	40,527	A-14
9	Allocated Plant	7,003	[c]	7,003	6,381	6,692	-
10	Working Capital Allowance	3,612	[d] 9,526	13,137	13,137	13,137	A-17
11	Total Rate Base	<u>\$ 227,115</u>	<u>\$ 6,065</u>	<u>\$ 233,180</u>	<u>\$ 222,888</u>	<u>\$ 228,034</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

Company: Utilities Inc. of Florida - Pinellas 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.

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

**0006**

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

Company: Utilities Inc of Florida - Pinellas County Schedule **A-4**  
 Docket No. 020071-WS Page 1 of 1  
 Schedule Year ended 12/31/01  
 Interim  Final  Preparer: Steven M Lubertozzi  
 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	270,376	0
2	1993 Additions	(4,246)	0
3	1993 Retirements	(648)	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	265,482	0
6	1994 Additions	75,412	0
7	1994 Retirements	(7,590)	0
8	1994 Adjustments	0	0
10	12/31/94 Balance	333,304	0
11	1995 Additions	2,092	0
12	1995 Retirements	(7,590)	0
13	1995 Adjustments		
14	12/31/95 Balance	327,806	0
15	1996 Additions	14,478	0
16	1996 Retirements	0	0
17	1996 Adjustments		
18	12/31/96 Balance	342,284	0
19	1997 Additions	3,187	0
20	1997 Retirements	(1,300)	0
21	1997 Adjustments		
22	12/30/97 Balance	344,171	0
23	1998 Additions	29,825	0
24	1998 Retirements	(7,309)	0
25	1998 Adjustments		
26	12/31/1998 Balance	366,687	0
27	1999 Additions	11,938	0
28	1999 Retirements	(2,581)	0
29	1999 Adjustments		
30	12/31/99 Balance	376,044	0
31	2000 Additions	(2,271)	0
32	2000 Retirements	(346)	0
33	2000 Adjustments		
34	12/31/00 Balance	373,427	0
35	2001 Additions	24,191	0
36	2001 Retirements	(7,091)	0
37	2001 Adjustments	0	0
38	12/31/01 Balance	390,527	0
		390,527	GL (0)
		(0)	Dif 0

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



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

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas County  
Docket No. 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ ] Final [x]  
Historical [x] 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	17,785	17,785	17,785		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,106	6,106	6,106		
7	304.2 Structures & Improvements	4,702	4,702	4,702		
8	305.2 Collect & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	25,798	25,951	25,875		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	6,063	6,262	6,162		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	3,701	3,701	3,701		
18	304.3 Structures & Improvements	772	772	772		
19	320.3 Water Treatment Equipment	10,648	10,648	10,648		
20	339.3 Other Plant & Misc Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Sandpipes	17,361	18,575	17,968		
25	331.4 Transm & Distribution Mains	167,123	167,713	167,418		
26	333.4 Services	51,245	62,048	56,646		
27	334.4 Meters & Meter Installations	12,780	12,780	12,780		
28	335.4 Hydrants	900	900	900		
29	339.4 Other Plant & Misc. Equipment	31	31	31		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment	28,024	30,669	29,347		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	1,486	1,486	1,486		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	767	672	720		
41	348.5 Other Tangible Plant (Allocated Plant)	18,135	19,726	18,931		
42	Total	373,425	390,527	381,978		

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

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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 Lubertozza

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	17,785	17,785	17,785	17,785	17,785	17,785	17,785
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304 2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,798	25,798
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	6,063	6,063	6,063	6,063	6,063	6,063	6,063
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304 3 Structures & Improvements	772	772	772	772	772	772	772
19	320 3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Sandpipes	17,361	17,535	17,535	17,535	17,535	17,535	17,535
25	331 4 Transm & Distribution Mains	167,123	167,123	167,123	167,229	167,229	167,229	167,229
26	333 4 Services	51,245	51,536	51,536	52,193	52,916	55,066	56,253
27	334 4 Meters & Meter Installations	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335 4 Hydrants	900	900	900	900	900	900	900
29	339 4 Other Plant & Misc Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	28,024	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	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	767	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	18,135	0	0	0	0	0	0
42	Total	<u>373,425</u>	<u>326,965</u>	<u>326,965</u>	<u>327,728</u>	<u>328,451</u>	<u>330,601</u>	<u>331,788</u>

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

Company Utilities Inc of Florida - Pinellas 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 Lubertoza

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	17,785	17,785	17,785	17,785	17,785	17,785	17,785
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304 2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,951	25,875
11	308 2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309 2 Supply Mains	0	0	0	0	0	0	0
13	310 2 Power Genration Equipment	0	0	0	0	0	0	0
14	311 2 Pumping Equipment	6,063	6,211	6,211	6,211	6,211	6,262	6,162
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304 3 Structures & Improvements	772	772	772	772	772	772	772
19	320 3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Sandpipes	17,535	18,575	18,575	18,575	18,575	18,575	17,968
25	331.4 Transm & Distribution Mains	167,229	167,229	167,229	167,229	167,229	167,713	167,418
26	333 4 Services	56,964	56,964	57,944	59,060	59,060	62,048	56,646
27	334.4 Meters & Mcter Installatons	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335 4 Hydrants	900	900	900	900	900	900	900
29	339 4 Other Plant & Misc Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	0	0	0	0	0	30,669	29,347
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	0	0	0	0	0	672	720
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	19,726	18,931
42	Total	<u>332,499</u>	<u>333,687</u>	<u>334,667</u>	<u>335,783</u>	<u>335,783</u>	<u>390,527</u>	<u>381,978</u>

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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. Lubertozzi

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 - Pinellas County  
Docket No.: 020071-WS  
Schedule Year ended 12/31/01  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule A-8  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	(28,983)	0
2	1992 Additions	(8,091)	0
3	1992 Retirements	648	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(36,426)	0
7	1994 Additions	(4,911)	0
8	1994 Retirements	5,518	0
10	1994 Adjustments	0	0
11	12/31/94 Balance	(35,819)	0
12	1995 Additions	6,464	0
13	1995 Retirements	(4,381)	0
14	1995 Adjustments	0	0
15	12/31/95 Balance	(33,736)	0
16	1996 Additions	(9,344)	0
17	1996 Retirements	657	0
18	1996 Adjustments	0	0
19	12/31/96 Balance	(42,423)	0
20	1997 Additions	(10,475)	0
21	1997 Retirements	1,891	0
22	1997 Adjustments	0	0
23	12/30/97 Balance	(51,007)	0
24	1998 Additions	(13,785)	0
25	1998 Retirements	11,276	0
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(53,516)	0
28	1999 Additions	(9,576)	0
29	1999 Retirements	2,581	0
30	1999 Adjustments	0	0
31	12/31/99 Balance	(60,511)	0
32	2000 Additions	(7,903)	0
33	2000 Retirements	346	0
34	2000 Adjustments	0	0
35	12/31/00 Balance	(68,068)	0
36	2001 Additions	(14,399)	0
37	2001 Retirements	7,091	0
38	2001 Adjustments	0	0
39	12/31/01 Balance	(75,376)	0
		(79,497) GL	0
		(4,121) DIF	0

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

Florida Public Service Commission

Company: Utilities Inc of Florida - Pinellas 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	(3,677)	(4,122)	(3,900)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	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	614	472	543	0.00%	0
8	305.2 Collect & Impound Reservoirs			0	0.00%	0
9	306.2 Lake, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(6,277)	(7,136)	(6,706)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(1,671)	(1,974)	(1,822)	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	(47)	(70)	(58)	0.00%	0
19	320.3 Water Treatment Equipment	(517)	(1,001)	(759)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements	0	0	0	0.00%	0
24	330.4 Distr Reservoirs & Standpipes	(3,561)	(390)	(1,975)	0.00%	0
25	331.4 Transm & Distribution Mains	(29,046)	(32,621)	(30,833)	0.00%	0
26	333.4 Services	(1,303)	482	(410)	0.00%	0
27	334.4 Meters & Meter Installations	(3,229)	(3,881)	(3,555)	0.00%	0
28	335.4 Hydrants	(171)	(191)	(181)	0.00%	0
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements	0	0	0	0.00%	0
33	340.5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341.5 Transportation Equipment		(20,808)	(18,093)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(279)	(372)	(325)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)		(643)	(705)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(6,043)	(6,858)	(6,451)	0.00%	0
42	Total	(71,734.74)	(79,497.24)	(75,615)		0

0013

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

Florida Public Service Commission

Company: Utilities Inc of Florida - Pinellas 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 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) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(3,677)	(3,714)	(3,751)	(3,788)	(3,825)	(3,863)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	614	602	591	579	567	555
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(6,277)	(6,348)	(6,420)	(6,492)	(6,563)	(6,635)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Generation Equipment						
14	311.2 Pumping Equipment	(1,671)	(1,696)	(1,721)	(1,747)	(1,772)	(1,797)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(47)	(49)	(51)	(53)	(55)	(56)
19	320.3 Water Treatment Equipment	(517)	(557)	(597)	(638)	(678)	(718)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(3,561)	(3,078)	(3,117)	(3,156)	(3,195)	(3,234)
25	331.4 Transm. & Distribution Mains	(29,046)	(29,370)	(29,695)	(29,699)	(30,024)	(30,348)
26	333.4 Services	(1,303)	(536)	(643)	(749)	(856)	(963)
27	334.4 Meters & Meter Installations	(3,229)	(3,283)	(3,336)	(3,389)	(3,442)	(3,496)
28	335.4 Hydrants	(171)	(173)	(174)	(176)	(178)	(179)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341.5 Transportation Equipment	(15,377)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(279)	(286)	(294)	(302)	(310)	(317)
37	344.5 Laboratory Equipment	0	0	0	0	0	0
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc. Equip. (Computer)	(767)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(6,013)	0	0	0	0	0
42	Total	<u>(71,734.74)</u>	<u>(48,872.81)</u>	<u>(49,593.88)</u>	<u>(49,994.95)</u>	<u>(50,716.02)</u>	<u>(51,437.09)</u>

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

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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 Lubertoza

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	(3,900)	(3,937)	(3,974)	(4,011)	(4,048)	(4,085)	(4,122)	(3,900)
3	302 1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								0
7	304 2 Structures & Improvements	543	531	519	507	496	484	472	543
8	305 2 Collect. & Impound Reservoirs								0
9	306 2 Lake, River & Other intakes								0
10	307 2 Wells & Springs	(6,706)	(6,778)	(6,849)	(6,921)	(6,993)	(7,064)	(7,136)	(6,706)
11	308 2 Infiltration, Galleries and Tunnels								0
12	309 2 Supply Mains								0
13	310 2 Power Genration Equipment								0
14	311 2 Pumping Equipment	(1,822)	(1,848)	(1,873)	(1,898)	(1,923)	(1,949)	(1,974)	(1,822)
15	339 2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(58)	(60)	(62)	(64)	(66)	(68)	(70)	(58)
19	320 3 Water Treatment Equipment	(759)	(799)	(840)	(880)	(920)	(961)	(1,001)	(759)
20	339 3 Other Plant & Misc Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Standpipes	(3,273)	(3,313)	(232)	(272)	(311)	(351)	(390)	(1,975)
25	331 4 Transm & Distribution Mains	(30,673)	(30,997)	(31,322)	(31,647)	(31,972)	(32,296)	(32,621)	(30,833)
26	333 4 Services	(1,070)	946	829	712	595	477	482	(410)
27	334 4 Meters & Meter Installatuons	(3,549)	(3,602)	(3,655)	(3,709)	(3,762)	(3,815)	(3,881)	(3,555)
28	335 4 Hydrants	(181)	(183)	(184)	(186)	(188)	(189)	(191)	(181)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	0	0	0	0	0	0	(20,808)	(18,093)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(325)	(333)	(341)	(348)	(356)	(364)	(372)	(325)
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346 5 Communication Equipment	0	0	0	0	0	0	0	0
40	347 5 Misc Equipment (Computer)	0	0	0	0	0	0	(643)	(705)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(6,858)	(6,451)
42	Total	<u>(52,158 16)</u>	<u>(50,757 25)</u>	<u>(48,369 34)</u>	<u>(49,101 43)</u>	<u>(49,833 52)</u>	<u>(50,565 61)</u>	<u>(79,497 24)</u>	<u>(75,615)</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 - Pinellas 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. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	(138,090)	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	(138,090)	0
6	1994 Additions	0	0
7	1994 Retirements	0	0
8	1994 Adjustments	0	0
9	12/31/94 Balance	(138,090)	0
10	1995 Additions	0	0
11	1995 Retirements	0	0
12	1995 Adjustments	0	0
13	12/31/95 Balance	(138,090)	0
14	1996 Additions	0	0
15	1996 Retirements	0	0
16	1996 Adjustments	0	0
17	12/31/96 Balance	(138,090)	0
18	1997 Additions	0	0
19	1997 Retirements	0	0
20	1997 Adjustments	0	0
21	12/30/97 Balance	(138,090)	0
22	1998 Additions	0	0
23	1998 Retirements	0	0
24	1998 Adjustments	0	0
25	12/31/1998 Balance	(138,090)	0
26	1999 Additions	(757)	0
27	1999 Retirements	0	0
28	1999 Adjustments	0	0
29	12/31/99 Balance	(138,847)	0
30	2000 Additions	0	0
31	2000 Retirements	0	0
32	2000 Adjustments	0	0
33	12/31/00 Balance	(138,847)	0
34	2001 Additions	(3,791)	0
35	2001 Retirements	0	0
36	2001 Adjustments	0	0
37	12/31/01 Balance	(142,638)	0
		(138,847)	0
		(3,791)	0

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

0015

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 - Pinellas 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. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	138,847	138,847	138,847
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	138,847	138,847	138,847
6	Service Availability Fees	0	0	0
7	Lift Station			0
8	Sewer Service Lines			0
9	Force/Vacuum mains			0
10	Sewer Mains			0
11	Manholes			0
12	Total Sewer	0	0	0

**0016**

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

Florida Public Service Commission

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

Schedule **A-12**  
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
<u>WATER</u>								
1	Service Availability Fees	138,847	138,847	138,847	138,847	138,847	138,847	138,847
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>
<u>SEWER</u>								
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Sewer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0017

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

Utilities Inc. of Florida - Pinellas County  
20071-WS  
ended: 12/31/01  
Actual   
Projected

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
<b>WATER</b>								
Service Availability Fees	138,847	138,847	138,847	138,847	138,847	138,847	138,847	138,847
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>	<u>\$138,847</u>
<b>SEWER</b>								
Service Availability Fees	0	0	0	0	0	0	0	0
Lift Station	0						0	0
Sewer Service Lines	0						0	0
Force/Vacuum mains	0						0	0
Sewer Mains	0						0	0
Manholes	0						0	0
Total Sewer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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

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

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	9,589	0
2	1993 Additions	4,281	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>13,870</u>	<u>0</u>
6	1994 Additions	4,281	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	18,151	0
10	1995 Additions	3,673	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	21,824	0
14	1996 Additions	3,687	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	25,511	0
18	1997 Additions	3,701	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	29,212	0
22	1998 Additions	3,753	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	32,965	0
26	1999 Additions	3,768	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	36,733	0
30	2000 Additions	3,794	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	40,527	0
34	2001 Additions	0	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	40,527	0

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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	40,527	44,318	42,423
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>40,527</u>	<u>44,318</u>	<u>42,423</u>
6	Service Availability Fees	0	0	1
7	Lift Station		0	0
8	Sewer Service Lines		0	0
9	Force/Vacuum mains		0	0
10	Sewer Mains		0	0
11	Manholes		0	0
12	Total Water	<u>0</u>	<u>0</u>	<u>1</u>

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 - Pinellas 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	40,527	40,843	41,159	41,475	41,792	42,108	42,424
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$40,527</u>	<u>\$40,843</u>	<u>\$41,159</u>	<u>\$41,475</u>	<u>\$41,792</u>	<u>\$42,108</u>	<u>\$42,424</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0021

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 - Pinellas County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule A-14  
Page 3 of 3

Preparer Steven M Lubertozzi

Explanation Provide the ending balances and average year and the test year if a projected year is employed

Line No.	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	42,740	43,055	43,371	43,687	44,003	44,318	42,423
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$42,740</u>	<u>\$43,055</u>	<u>\$43,371</u>	<u>\$43,687</u>	<u>\$44,003</u>	<u>\$44,318</u>	<u>\$42,423</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station						0	0
8	Sewer Service Lines						0	0
9	Force/Vacuum mains						0	0
10	Sewer Mains						0	0
11	Manholes						0	0
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0022



Company: Utilities Inc. of Florida - Pinellas 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.

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<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.

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 - Pinellas 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. Lubertozi

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

Company: Utilities Inc. of Florida - Pinellas County  
 Docket No.: O20071-WS  
 Schedule Year ended: 12/31/01  
 Interim  Final   
 Historical  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
<b>Water</b>				
1	Total O & M Expense	28,893	76,205	105,098
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>3,612</u>	<u>9,526</u>	<u>13,137</u>
<b>Sewer</b>				
1	Total O & M Expense	0	0	0
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>0</u>	<u>0</u>	<u>0</u>

Company: Utilities Inc. of Florida - Pinellas 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	390,527	373,425
2	Construction Work in Progress	0	0
3	Other Utility Plant Adjustments	68,876	71,478
4	GROSS UTILITY PLANT	459,403	444,903
5	Less: Accumulated Depreciation	(79,497)	(71,746)
6	NET UTILITY PLANT	379,906	373,158
7	Cash	0	0
8	Special Deposits	0	0
9	Other Pre-pays	0	0
10	Accounts Rec'b - Customer	15,147	20,625
11	TOTAL CURRENT ASSETS	15,147	20,625
12	Deferred Rate Case Expense	0	0
13	Other Miscellaneous Deferred Debits	0	0
14	TOTAL DEFERRED DEBITS	0	0
15	TOTAL ASSETS	395,053	393,783
		0	0

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18  
 Page 2 of 3

Preparer Steven M. Lubertozzi

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

No	ASSETS	(2)	(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	373,125	326,965	326,965	327,728	328,451	330,601	331,788
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	71,178	71,261	71,044	70,827	70,610	70,393	70,176
4	GROSS UTILITY PLANT	444,903	398,226	398,009	398,556	399,061	400,994	401,965
5	Less Accumulated Depreciation	(71,746)	(48,884)	(49,605)	(50,006)	(50,728)	(51,449)	(52,170)
6	NET UTILITY PLANT	373,158	349,342	348,404	348,549	348,333	349,545	349,795
7	Cash	0	0	0	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	20,625	8,900	19,101	9,731	16,809	9,155	20,336
11	TOTAL CURRENT ASSETS	20,625	8,900	19,101	9,731	16,809	9,155	20,336
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	393,783	358,243	367,505	358,280	365,142	358,700	370,131

0027

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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 Lubertozzi

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	332,499	333,687	334,667	335,783	335,783	390,527	339,144
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	69,960	69,743	69,526	69,310	69,093	68,876	70,177
4	GROSS UTILITY PLANT	402,459	403,430	401,193	405,093	404,876	459,403	409,321
5	Less: Accumulated Depreciation	(50,769)	(48,381)	(49,114)	(49,846)	(50,578)	(79,497)	(54,059)
6	NET UTILITY PLANT	351,690	355,049	355,079	355,247	354,298	379,906	355,261
7	Cash	0	0	0	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	9,715	17,997	7,994	15,252	7,818	15,147	13,668
11	TOTAL CURRENT ASSETS	9,715	17,997	7,994	15,252	7,818	15,147	13,668
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	361,405	372,145	363,073	370,499	362,116	395,053	368,929

0028

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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	(270,448)	(263,752)
5	Other Equity Capital (advances from assoc cos)	0	0
6	TOTAL EQUITY CAPITAL	(270,448)	(263,752)
7	Accounts Payable	(26,545)	(28,526)
8	Payable to Developer	0	0
9	Customer Deposits	(3,585)	(3,240)
10	Accrued Interest	55	56
11	Accrued Taxes	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(30,075)	(31,710)
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	(138,847)	(138,847)
18	Less: Accum. Amortization of CIAC	44,318	40,527
19	ACCUMULATED DEFERRED INCOME TAXES	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(395,053)	(393,783)
		0	0

0029

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) 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	(263,752)	(253,251)	(262,607)	(253,652)	(260,685)	(254,542)	(256,248)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>(263,752)</b>	<b>(253,251)</b>	<b>(262,607)</b>	<b>(253,652)</b>	<b>(260,685)</b>	<b>(254,542)</b>	<b>(256,248)</b>
7	Accounts Payable	(28,525)	(3,787)	(3,787)	(3,787)	(3,787)	(3,787)	(3,787)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(3,240)	(3,240)	(3,600)	(3,630)	(3,765)	(3,765)	(3,795)
10	Accrued Interest	56	40	177	161	150	134	122
11	Accrued Taxes	0	0	0	0	0	0	0
12	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(31,710)</b>	<b>(6,987)</b>	<b>(7,210)</b>	<b>(7,256)</b>	<b>(7,402)</b>	<b>(7,418)</b>	<b>(7,460)</b>
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	<b>TOTAL DEFERRED CREDITS &amp; OPER RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	Contributions in Aid of Construction	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)
18	Less Accum Amortization of CIAC	40,527	40,843	41,159	41,475	41,792	42,108	42,424
19	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>(393,783)</b>	<b>(358,243)</b>	<b>(367,505)</b>	<b>(358,280)</b>	<b>(365,142)</b>	<b>(358,700)</b>	<b>(370,131)</b>

0030



Company Utilities Inc of Florida - Pinellas 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 Lubertozz

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	(257,818)	(258,738)	(259,963)	(267,507)	(259,150)	(270,448)	(261,435)
5	Other Equity Capital (advances from assoc cost)	0	0	0	0	0	0	0
6	<b>TOTAL EQUITY CAPITAL</b>	<b>(257,818)</b>	<b>(258,738)</b>	<b>(259,963)</b>	<b>(267,507)</b>	<b>(259,150)</b>	<b>(270,448)</b>	<b>(261,435)</b>
7	Accounts Payable	(3,787)	(3,787)	(3,787)	(3,787)	(3,787)	(26,545)	(7,441)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(3,795)	(3,915)	(3,915)	(4,095)	(4,065)	(3,585)	(3,723)
10	Accrued Interest	103	87	68	50	31	55	95
11	Accrued Taxes	0	0	0	0	0	0	0
12	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(7,479)</b>	<b>(7,615)</b>	<b>(7,634)</b>	<b>(7,832)</b>	<b>(7,821)</b>	<b>(30,075)</b>	<b>(11,069)</b>
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	<b>TOTAL DEFERRED CREDITS &amp; OPER RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	Contributions in Aid of Construction	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)	(138,847)
18	Less Accum Amortization of CIAC	42,740	43,055	43,371	43,687	44,003	44,318	42,423
19	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
20	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>(361,405)</b>	<b>(372,145)</b>	<b>(363,073)</b>	<b>(370,499)</b>	<b>(362,116)</b>	<b>(395,053)</b>	<b>(368,929)</b>

0031

Company: Utilities Inc of Florida - Pinellas 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 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	55,088	1,013	56,101	99,941	156,042	B-3 & B-4
2	Operation & Maintenance	28,893	76,205	105,098		105,098	B-3 & B-5
3	Depreciation	12,220	(0)	12,220		12,220	B-3 & B-13
4	CIAC Amortization	(3,792)	0	(3,792)		(3,792)	B-3
5	PAA Amortization	2,602	(2,602)	0		0	
6	Taxes Other Than Income	4,767	4,814	9,581	4,497	14,078	B-3 & B-15
7	Provision for Income Taxes	<u>2,077</u>	<u>(31,175)</u>	<u>(29,098)</u>	<u>35,915</u>	<u>6,817</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>46,767</u>	<u>47,242</u>	<u>94,009</u>	<u>40,412</u>	<u>134,421</u>	
9	NET OPERATING INCOME	<u>8,321</u>	<u>(46,229)</u>	<u>(37,908)</u>	<u>59,529</u>	<u>21,621</u>	
11	RATE BASE	<u>227,115</u>		<u>233,180</u>		<u>228,034</u>	
12	RATE OF RETURN	<u>3.66%</u>		<u>(16.26%)</u>		<u>9.48%</u>	

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

0032

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

Schedule B-3  
 Page 1 of 1

Preparer: Steven M. Lubertoza

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.		1,013		0
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	1,013	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base		99,941		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	99,941	0	0
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years	25,258		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries	41,346		0	
7	Additional costs for monthly billing	1,382		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	7,218		(0)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	1,002		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	76,205	0	(0)	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	(0)		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	(2,602)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	4,814	4,497	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(31,175)	35,915	0	0
17	Total Operating Expense Adjustments	47,242	40,412	0	0
18	Total Adjustments to Net Operating Income	(46,229)	59,529	(0)	0

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

Schedule B-4  
 Page 1 of 3  
 Preparer: Steven M. Lubertozzi

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) 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		TOTAL WATER SALES	525	Interdepartmental Sales
15				
16		OTHER WATER REVENUES		TOTAL SEWER SALES
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues		OTHER SEWER REVENUES
19	472	Rents From Water Property	531	Sale of Sludge
20	473	Interdepartmental Rents	532	Forfeited Discounts
21	474	Other Water Revenues	534	Rents From Sewer Property
22			535	Interdepartmental Rents
23		TOTAL OTHER WATER REVENUES	536	Uncollectible Accounts
24				Misc. Service Revenues
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES
26				
27				TOTAL SEWER OPERATING REVENUES

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

Schedule B-4  
 Page 2 of 3  
 Preparer: Steven M. Lubertozi

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

Line No	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description	Pro Forma Present Water		Account No. and Description	Pro Forma Present Sewer	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$51,062	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	3,849	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	0
8	462.2	Private Fire Protection		522.2	Measured - Commercial	0
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	0	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	54,911	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	0
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	1,190		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	1,190	536	Uncollectible Accounts	
24					Misc. Service Revenues	(0)
25		TOTAL WATER OPERATING REVENUES	\$56,101		TOTAL OTHER SEWER REVENUES	(0)
26						
27					TOTAL SEWER OPERATING REVENUES	(\$0)

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

Schedule B-4  
 Page 3 of 3  
 Preparer: Steven M. Lubertozzi

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed Sewer
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$144,007	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	10,845	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	0
8	462.2 Private Fire Protection		522.2 Measured - Commercial	0
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers	0	522.4 Measured - Public Authorities	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	154,852	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	0
17	470 Forfeited Discounts			
18	471 Misc Service Revenues	1,190	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	1,190	Uncollectible Accounts	
24			536 Misc. Service Revenues	(0)
25	TOTAL WATER OPERATING REVENUES	\$156,042	TOTAL OTHER SEWER REVENUES	(0)
26				
27			TOTAL SEWER OPERATING REVENUES	(\$0)

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5  
 Page 1 of 1  
 Preparer: Steven M Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No	Account No	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj	Total Adj O&M
1	601	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	1,501	1,501	41,346	42,847
2	603	Salaries & Wages - Officers, Etc.												0	0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	2,799	2,799	7,218	10,017
4	610	Purchased Water	719	375	640	625	565	600	131	0	(298)	300	665	0	4,321		4,321
5	611	Sludge Removal Expenses												0	0		0
6	615	Purchased Power	225	218	259	257	247	252	176	155	204	397	(21)	187	2,557		2,557
7	616	Fuel for Power Purchased												0	0		0
8	618	Chemicals	0	0	0	140	0	0	0	0	70	0	0	0	210		210
9	620	Mat & Sup /Maint & Rep	331	809	0	762	149	23	0	293	0	22	374	7,628	10,391		10,391
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	101	101		101
11	632	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	149	149		149
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	658	658		658
13	634	Contractual Services - Mgmt												0	0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	537	537		537
15	641	Office Supplies & Utilities	97	49	0	55	96	0	48	49	55	48	49	1,191	1,737		1,737
16	642	Testing Expense	0	39	26	26	53	26	0	53	26	26	75	26	376		376
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,196	1,196		1,196
18	656	Insurance - Vehicle												0	0		0
19	657	Insurance - General Liability												0	0		0
20	658	Insurance - Workman's Comp												0	0		0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1,527	1,527		1,527
22	660	Advertising Expense												0	0		0
23	666	Reg Comm Exp - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	519	519	25,258	25,776
24	667	Reg Comm Exp - Other												0	0		0
25	660	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0		0
26	665	Miscellaneous Expenses (1)	0	0	0	0	0	0	0	0	0	0	0	315	315	2,384	2,699
27		TOTAL	1,372	1,490	924	1,866	1,110	901	355	551	56	794	1,141	18,333	28,893	76,205	105,098

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

0037

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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
<b>Per Books:</b>																	
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	(0)	(0)
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expenses													0	0	0
6	715	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	716	Fuel for Power Purchased													0	0	0
8	718	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720	Mat & Sup /Maint & Rep.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	731	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734	Contractual Services - Mgmt													0	0	0
14	735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741	Office Supplies & Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742	Testing Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0
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	0	0	0	0
24	767	Reg Comm Exp - Other													0	0	0
25	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)



Caclulation of Monthly Billing Expense

Florida Public Service Commission

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

Schedule B-5/1  
 Page 1 of 1

Preparer: Steven M. Lubertozi

<u>Line No.</u>	<u>Description</u>	<u>Cost per Customer</u>	<u># of Monthly Bills</u>	<u>Additional Mailings</u>	<u>Additional Costs</u>
1	Bank Charges per Check Deposited	0.10	511	6	\$306
2	Postage	0.275	511	6	843
3	Envelopes - Mailing	0.03170	511	6	97
4	Envelopes - Return	0.02355	511	6	72
5	White Paper	0.02090	511	6	64
6	Additional Office Personnel				<u>0</u>
7	<b>Total Adjustment</b>				<b><u>\$1,382</u></b>
8	Allocated to Water Based on Customers				\$1,382
9	Allocated to Sewer Based on Customers				\$0

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

Schedule B-7  
 Page 1 of 1

Preparer: Steven M. 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	\$1,501	\$13,002	(\$11,501)	(88.5%)
2	603 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	604 Employee Pensions & Benefits	2,799	2,132	667	31.3%
4	610 Purchased Water	4,321	3,348	973	29.1%
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	2,557	3,555	(998)	(28.1%)
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	210	130	80	61.5%
9	620 Mat & Sup./Maint & Rep.	10,391	5,532	4,859	87.8%
10	631 Contractual Services - Engr.	101	93	8	8.4%
11	632 Contractual Services - Acct.	149	291	(142)	(48.9%)
12	633 Contractual Services - Legal	658	324	334	103.1%
13	634 Contractual Services - Mgmt	0	150	(150)	n/a
14	635 Contractual Services - Other	537	813	(276)	(34.0%)
15	641 Office Supplies & Utilities	1,737	0	1,737	n/a
16	642 Testing Expense	376	0	376	n/a
17	650 Transportation Expenses	1,196	2,167	(971)	(44.8%)
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	1,527	1,659	(132)	(7.9%)
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg Comm. Exp. - Rate Case Amort.	519	2,217	(1,698)	(76.6%)
24	667 Reg Comm. Exp. - Other	0	253	(253)	(100.0%)
25	660 Bad Debt Expense	0	0	0	n/a
26	665 Miscellaneous Expenses	315	0	315	n/a
27	TOTAL	<u>\$28,893</u>	<u>\$35,666</u>	<u>(\$6,773)</u>	<u>(23.4%)</u>
28	Total Customer Equivalents	<u>552</u>	<u>551</u>	<u>1</u>	<u>0.2%</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>10.4%</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 - Pinellas 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	658	Legal counsel.
2	Water Service Corporation	Accounting	149	Independent accounting and tax services
3	Water Service Corporation	Engineering Fees	101	Engineering services.
4	Water Service Corporation	Outside Computer Service	104	Computer service.
5	Water Service Corporation	Employment Finder Fees	24	Employment service.
6	Water Service Corporation	Other Outside Charges	408	Miscellaneous services.
7	Total		<u>1,444</u>	

0040

Company Utilities Inc of Florida - Pinellas 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				<u>\$101,030</u>		

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 - Pinellas County      Schedule B-11

Docket 020071-WS      Page 1 of 1

Schedule Year Ended 12/31/01

Interim  Final

Preparer: Steven M. Lubertozzi

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.

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N/A

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Company Utilities Inc of Florida - Pinellas 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	(1) (3) (4)			(5) Description of Allocation Method	(7) (8)			(9) Allocation Percentage 7.70% Pinellas	
			Allocation Percentages				Amounts Allocated			100 00%	0 00%
			UIF	Other Companies/ Systems	Total		UIF	Other Companies/ Systems	Total	Water	Sewer
<b>Water Service Corp Allocated Expenses:</b>											
1	508	Salaries - Office	3 3%	96 7%	100 0%	31,307	907,279	938,586	2,411	0	
2	524	Outside Services	4 1%	95 9%	100 0%	19,271	453,296	472,567	1,484	0	
3	531	Pension & Benefits	3 5%	96 5%	100 0%	12,647	345,316	357,963	974	0	
4	534	Insurance	3 8%	96 2%	100 0%	36,137	913,332	949,469	2,783	0	
5	553	Office Supplies	3 5%	96 5%	100 0%	3,444	95,591	99,035	265	0	
6	555	Office Utilities	3 7%	96 3%	100 0%	1,764	46,086	47,850	136	0	
7	557	Office Maintenance	3 7%	96 3%	100 0%	4,352	113,759	118,111	335	0	
8	559	Miscellaneous	4 2%	95 8%	100 0%	7,925	182,607	190,532	610	0	
9	604	Operators Expense				0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	8,997	0	
11	710	Depreciation	3 7%	96 3%	100 0%	7,235	189,118	196,353	557	0	
12	721	Taxes Other Than Income	3 7%	96 3%	100 0%	11,518	301,068	312,586	887	0	
13	748	Other Income	3 7%	96 3%	100 0%	(602)	(15,746)	(16,348)	(46)	0	
14	771	Interest Expense	3 7%	96 3%	100 0%	14,191	369,293	383,484	1,093	0	
15		Total Expenses				149,189	3,900,999	4,050,188	11,488	0	
<b>Utilities, Inc of Florida Allocated Expenses:</b>											
17	553	Office Supplies	-92 2%	7 8%	100 0%	(46,486)	3,947	50,433	(3,579)	0	
18	555	Office Utilities	-87 0%	13 0%	100 0%	(11,724)	1,753	13,477	(903)	0	
19	559	Miscellaneous	-87 0%	13 0%	100 0%	(41,516)	6,203	47,719	(3,197)	0	
20	650	Transportation Expenses	-54 6%	45 4%	100 0%	(53,549)	44,599	98,148	(4,123)	0	
21	604	Operators Expense	-87 0%	13 0%	100 0%	(4,891)	730	5,621	(377)	0	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(12,179)	0	
23	721	Taxes Other Than Income	-87 0%	13 0%	100 0%	(4,092)	610	4,702	(315)	0	
24	710	Depreciation	-63 8%	36 2%	100 0%	(90,099)	51,174	141,273	(6,938)	0	
25		Total Expenses				(252,357)	109,016	361,373	(19,431)	0	

Note: Allocation methodology is based predominantly on customer equivalents.

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

Schedule B-13  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	445		445	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	0		0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	859		859	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	303		303	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	23		23	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	484		484	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	142		142	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	471		471	0.00%	0
25	331.4 Transm. & Distribution Mains	3,895		3,895	0.00%	0
26	333.4 Services	1,344		1,344	0.00%	0
27	334.4 Meters & Meter Installations	641		641	0.00%	0
28	335.4 Hydrants	20		20	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	248		248	0.00%	0
33	340.5 Office Furniture & Equipment	208		208	0.00%	0
34	341.5 Transportation Equipment	2,757		2,757	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	163		163	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	51		51	0.00%	0
40	347.5 Misc Equip (Computer)	164		164	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	12,220	0	12,220		0

0044

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

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

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

(1) Line No	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>Water</b>						
1	Test Year Per Books	2,472	987	1,304	4	4,767
2	Adjustments to Test Year (Explain):					0
	RAF assoc with revenue adjustments	46				46
3	Payroll tax increase due to salary adjustment		4,768			4,768
4	Adjusted Test Year	2,518	5,755	1,304	4	9,581
5	RAF assoc. with revenue adjustments	4,497				4,497
6	Total Balance	<u>7,015</u>	<u>5,755</u>	<u>1,304</u>	<u>4</u>	<u>14,078</u>
<b>Sewer</b>						
1	Test Year Per Books	0	1	(0)	0	1
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	0	1	(0)	0	1
5	RAF assoc with revenue adjustments	0				0
6	Total Balance	<u>0</u>	<u>1</u>	<u>(0)</u>	<u>0</u>	<u>1</u>



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

Schedule C-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	7,580	(854)	6,726
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>(2,201)</u>	<u>8,927</u>	<u>6,726</u>
	Water Operations	Deferred	354	(354)	0
		Current	1,728		6,817
	Sewer Operations	Deferred	(0)	0	0
		Current	<u>(0)</u>		<u>(91)</u>
	Total		<u>2,081</u>	<u>(354)</u>	<u>6,726</u>

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

0046

Company Utilities Inc of Florida - Pinellas County  
 Docket No 020071-WS  
 Schedule Year ended 12/31/01  
 Interim [ ] Final [x]  
 Historical [x] 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)	8,321	13,300	21,621	21,621	0
2 Add: Income Tax Expense Per Books (Sch B-1, B-2)	2,077	4,740	6,817	6,817	0
3 Subtotal	10,398	18,040	28,438	28,438	0
4 Less: Interest Charges (Sch C-3)	4,974	5,106	10,079	10,079	0
5 Taxable Income Per Books	5,425	12,934	18,359	18,359	0
Schedule M Adjustments					
6 Permanent Differences (From Sch C-4)	(1,740)	1,740	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	15,200	(15,200)	0	0	0
9 Taxable Income Before State Taxes	20,625	(2,266)	18,359	18,359	0
10 Less State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	15,625	(2,266)	13,359	15,859	(2,500)
12 State Income Tax (5 5% of Line 11)	859	(125)	734	872	(138)
13 Emergency Excise Tax	0	0	0	0	0
14 Credits (Prior Year True-up)	0	0	0	0	0
15 Current State Income Taxes	859	(125)	734	872	(138)
16 Federal Taxable Income (Line 9 - Line 15)	19,765		17,625	17,487	138
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	6,720	0	5,992	5,945	47
19 Current Federal Inc. Taxes (Line 18)	6,720	0	5,992	5,945	47
Summary					
20 Current State Income Taxes (Line 15)	859	(125)	734	872	(138)
21 Current Federal Income Taxes (Line 19)	6,720	(728)	5,992	5,945	47
22 Total Current Income Tax Expense (To C-1)	7,580	(853)	6,726	6,817	(91)

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

Company Utilities Inc. of Florida - Pinellas 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	6,714	3,366	10,079	10,079	0
3	AFUDC (not used for tax calculation)	(1,740)	1,740	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>4,974</u>	<u>5,106</u>	<u>10,079</u>	<u>10,079</u>	<u>0</u>

0048

Company: Utilities Inc. of Florida - Pinellas 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

(1,740)

Supporting Schedules: None  
Recap Schedules: C-2

0049

Company: Utilities Inc. of Florida - Pinellas 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) Permanent Adjustment	(308,275)
2	Tax Depreciation and Amortization	<u>327,983</u>
3	Difference	<u>19,708</u>
4	Other Timing Differences (Itemize):	(6,210)
5	Deferred Maintenance	(33,262)
6	Deferred Reg. Comm Exp.	(2,700)
7	Amorization of Org. Costs	<u>5,524</u>
8	Total Timing Differences (To C-2)	<u>(16,940)</u>
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	(33,262)
11	Deferred Reg. Comm Exp.	(2,700)
12	CIAC Plant and/or conn. fees	<u>(6,210)</u>
13	Total	<u>(42,172)</u>
14	State Tax Rate	5.50%
15	State Deferred Taxes ( Line 14 x Line 13)	(2,319)
16	Correction/Adjustment	<u>(204)</u>
17	Total State Deferred Tax	<u>(2,523)</u>
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	19,708
20	Deferred Maintenance	(33,262)
21	Deferred Reg. Comm Exp.	(2,700)
22	Amorization of Org. Costs	5,524
23	CIAC Plant and/or conn. fees	<u>(6,210)</u>
24	Total	(16,940)
25	Deferred SIT	<u>(2,523)</u>
26	Net Total	(14,417)
27	Federal Tax Rate	<u>34.00%</u>
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)
29	Correction/Adjustment	<u>(3,356)</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 - Pinellas County  
Docket No 020071-WS  
Schedule Year ended 12/31/01  
Interim  Final   
Historical  Projected

Schedule C-6  
Page 1 of 1  
Preparer Steven M 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)

Accumulated Deferred Income Taxes - State						
Line No	Year	Beginning Balance	Current Yr	Flowback	Misc	Ending
			Deferral	Current Year	Adj	Balance
1	12/31/92	0			0	0
2	12/31/93	0	1,023	(72)	0	951
3	12/31/94	951	(1,407)	(228)	0	(684)
4	12/31/95	(684)	2,230	(267)	0	1,279
5	12/31/96	1,279	3,555	(318)	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

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

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

0051

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>
											<u>(114,663)</u>

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

Investment Tax Credits Analysis

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

Not Applicable

Parent Debt Information

Florida Public Service Commission

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

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

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

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

0053



Company. Utilities Inc. of Florida - Pinellas 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.

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

0054

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

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

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

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

Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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 <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	100,608	44.14%	8.58%	3.79%
2	Short-Term Debt	21,856	9.58%	6.62%	0.63%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	102,158	44.80%	<b>11.10%</b>	4.97%
5	Customer Deposits	3,413	1.50%	6.00%	0.09%
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>228,035</u>	<u>100.00%</u>		<u>9.48%</u>

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

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

0056

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

Florida Public Service Commission

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

Schedule D-2  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Class of Capital	(2)		Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
		Balance 12/31/01	Balance 12/31/00		Pro Rata	Pro Rata		
1	Long-Term Debt	70,345,623	73,757,982	72,051,803	(71,951,195)	44.79%	100,608	
2	Short-Term Debt	23,801,000	7,517,000	15,659,000	(15,637,144)	9.73%	21,856	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,169,033	(73,066,875)	45.48%	102,158	
5	Customer Deposits	77,840	69,825	73,833	(70,421)	0.00%	3,413	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd Cost			0	0	0.00%	0	
8	Accum Deferred Income Tax	0	0	0	0	0.00%	0	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,617,228</u>	<u>151,290,108</u>	<u>160,953,669</u>	<u>(160,725,635)</u>	<u>100.00%</u>	<u>\$228,035</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

0057

Preferred Stock Outstanding

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-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

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. Lubertozzi

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

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

Recap Schedules: A-19, D-2

**0059**

Cost of Long Term Debt  
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5  
Page 1 of 1

Preparer Steven M Lubertozzi

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

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

0060

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. Lubertozi

	(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

0061



Schedule of Customer Deposits

Florida Public Service Commission

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. Lubertozzi

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

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

Company: Utilities Inc. of Florida - Pinellas 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. Lubertozi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
<b>Residential</b>																		
5/8" Meter	\$	9.00	\$	9.10	\$	25.94												
1" Meter	\$	22.52	\$	22.76	\$	64.87												
Gallage Charge/MG	\$	1.06	\$	1.07	\$	2.98												
<b>General Service</b>																		
5/8" Meter	\$	9.00	\$	9.10	\$	25.94												
1" Meter	\$	22.52	\$	22.76	\$	64.87												
2" Meter	\$	72.03	\$	72.81	\$	207.51												
Gallage Charge/MG	\$	1.06	\$	1.07	\$	2.98												

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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 3

Preparer: Steven M. Lubertozi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b><u>Residential</u></b>					
5/8" Meter	20,932,458	5,915	\$ 1.06	\$ 9.00 Bimonthly	\$48,808
1" Meter	251,766	130	\$ 1.06	\$ 22.52 " "	\$1,731
<b>Total Residential</b>	<u>21,184,224</u>	<u>6,045</u>			<u>\$50,539</u>
<b><u>General Service</u></b>					
5/8" Meter	1,660	24	\$ 1.06	\$ 9.00 Bimonthly	\$110
1" Meter	8,100	12	\$ 1.06	\$ 22.52 " "	\$144
2" Meter	1,724,700	48	\$ 1.06	\$ 72.03 " "	\$3,557
<b>Total General Service</b>	<u>1,734,460</u>	<u>84</u>			<u>\$3,811</u>
<b>Total Water Revenues</b>	<u>22,918,684</u>	<u>6,129</u>			<u>\$54,350</u>

Revenues per General Ledger	53,898
Adjustments	
Adjusted Revenues per General Ledger	<u>53,898</u>
Revenues per Above	<u>54,350</u>
Unreconcilable Difference	<u>(452)</u>
Unreconcilable Difference Percent	-0.84%

Note: Difference due to an Index effective 7/01.

**0064**

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

Florida Public Service Commission

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

Schedule E-2  
 Page 3 of 3

Preparer: Steven M. Lubertozi

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
<b>Residential</b>					
5/8" Meter	20,932,458	5,915	\$ 1.07	\$ 9.10 Bimonthly	\$49,313
1" Meter	251,766	130	\$ 1.07	\$ 22.76 " "	\$1,749
	0	0			
Total Residential	<u>21,184,224</u>	<u>6,045</u>			<u>\$51,062</u>
<b>General Service</b>					
5/8" Meter	1,660	24	\$ 1.07	\$ 9.10 " "	\$111
1" Meter	8,100	12	\$ 1.07	\$ 22.76 " "	\$145
2" Meter	1,724,700	48	\$ 1.07	\$ 72.81	\$3,593
Total General Service	<u>1,734,460</u>	<u>84</u>			<u>3,849</u>
Total Water Revenues	<u>22,918,684</u>	<u>6,129</u>			<u>54,911</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b><u>Residential</u></b>					
5/8" Meter	20,932,458	5,915	\$ 2.98	\$ 25.94 Bimonthly	\$139,041
1" Meter	251,766	130	\$ 2.98	\$ 64.87 " "	\$4,966
	0	0			
<b>Total Residential</b>	<b><u>21,184,224</u></b>	<b><u>6,045</u></b>			<b><u>\$144,007</u></b>
<b><u>General Service</u></b>					
5/8" Meter	1,660	24	\$ 2.98	\$ 25.94 " "	\$316
1" Meter	8,100	12	\$ 2.98	\$ 64.87 " "	\$413
2" Meter	1,724,700	48	\$ 2.98	\$ 207.51 " "	\$10,116
<b>Total General Service</b>	<b><u>1,734,460</u></b>	<b><u>84</u></b>			<b><u>10,845</u></b>
<b>Total Water Revenues</b>	<b><u>22,918,684</u></b>	<b><u>6,129</u></b>			<b><u>154,852</u></b>

Company: Utilities Inc. of Florida - Pinellas 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. Lubertozzi

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential Billing Units	General Service Billing Units	Multi-Family Dwelling	Private Fire Protection	Other (Irrigation)	Total
<u>Water</u>							
1	January-01	16	0	0	0	0	16
2	February-01	995	14	0	0	0	1,009
3	March-01	3	0	0	0	0	3
4	April-01	1,011	14	0	0	0	1,025
5	May-01	1	0	0	0	0	1
6	June-01	1,003	14	0	0	0	1,017
7	July-01	7	0	0	0	0	7
8	August-01	985	14	0	0	0	999
9	September-01	3	0	0	0	0	3
10	October-01	1,005	14	0	0	0	1,019
11	November-01	5	0	0	0	0	5
12	December-01	1,013	14	0	0	0	1,027
13	Total Water	<u>6,045</u>	<u>84</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,129</u>

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

Schedule E-4  
 Page 1 of 1  
 Preparer: Steven M. Lubertozzi

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

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

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

Company: Utilities Inc. of Florida - Pinellas 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.

(1) Miscellaneous Charge	(2) Balance Per Books	(3) Utility Adjustment	(4) Adjusted Balance
Initial Connection Fee	(3,990)		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	105		



Public Fire Hydrant Schedule

Florida Public Service Commission

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

Schedule E-6  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(3) Size	(4) Type	(5) Quantity
--------------------	-------------	-------------	-----------------

N/A

Company: Utilities Inc. of Florida - Pinellas 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 not required for a sewer only rate application.

(1) Line No.	(3) Size	(4) Type	(5) Quantity
--------------------	-------------	-------------	-----------------

Not Applicable

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-8  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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.

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

None

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

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

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

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

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pinellas 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. Lubertozzi

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	Pinellas Water		Pinellas Sewer	
	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<b>System Capacity Charge</b>				
Residential-per ERC (___ GPD)	N/A	N/A		
All others-per Gallon/Day	N/A	N/A		
<b>Plant Capacity Charge</b>				
Residential-per ERC (___ GPD)	N/A	N/A		
All others-per Gallon/Day	N/A	N/A		
<b>Main Extension Charge</b>				
Residential-per ERC (___ GPD)	N/A	N/A		
or per Lot (____ Front Footage)	N/A	N/A		
All others-per Gallon/Day	N/A	N/A		
or per Front Foot	N/A	N/A		
<b>Meter Installation Charge</b>				
5/8" x 3/4"	\$75.00	\$75.00		
1"	Actual Cost	Actual Cost		
1-1/2"	Actual Cost	Actual Cost		
2"	Actual Cost	Actual Cost		
All Others	Actual Cost	Actual Cost		
<b>Service (Lateral) Installation Charge</b>				
5/8" x 3/4"	Actual Cost	Actual Cost		
1"	Actual Cost	Actual Cost		
1-1/2"	Actual Cost	Actual Cost		
2"	Actual Cost	Actual Cost		
All Others	Actual Cost	Actual Cost		
<b>Back Flow Preventor Installation Charge</b>				
5/8" x 3/4"	Actual Cost	Actual Cost		
1"	Actual Cost	Actual Cost		
1-1/2"	Actual Cost	Actual Cost		
2"	Actual Cost	Actual Cost		
All Others	Actual Cost	Actual Cost		
<b>Plan Review Charge</b>	N/A	N/A		
<b>Inspection Charge</b>	N/A	N/A		
<b>Guaranteed Revenue Charge</b>				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A		
All others-per Gallon/Month	N/A	N/A		
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A		
All others-per Gallon/Month	N/A	N/A		
<b>Allowance for Funds Prudently Invested (AFPI)</b> (if lines constructed by utility)	N/A	N/A		
<b>Allowance for Funds Prudently Invested (AFPI)</b>	N/A	N/A		

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule E-11  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

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

Schedule E-12  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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

0080



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

Schedule E-14  
 Page 1 of 8  
 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	882	882	0	0	5,033	0	0.00%
1,000	363	1,246	363,460	363,460	4,670	5,033,020	0.89%
2,000	465	1,711	930,320	1,293,780	4,204	9,702,580	3.18%
3,000	593	2,304	1,778,880	3,072,660	3,611	13,906,980	7.56%
4,000	522	2,826	2,088,160	5,160,820	3,089	17,518,420	12.69%
5,000	510	3,336	2,549,500	7,710,320	2,580	20,607,820	18.96%
6,000	441	3,776	2,643,240	10,353,560	2,139	23,187,320	25.46%
7,000	349	4,126	2,445,380	12,798,940	1,790	25,326,280	31.48%
8,000	286	4,412	2,286,400	15,085,340	1,504	27,115,900	37.10%
9,000	193	4,605	1,737,540	16,822,880	1,311	28,619,720	41.37%
10,000	174	4,779	1,741,600	18,564,480	1,137	29,930,480	45.66%
11,000	124	4,903	1,364,000	19,928,480	1,013	31,067,080	49.01%
12,000	102	5,005	1,224,000	21,152,480	911	32,079,680	52.02%
13,000	96	5,101	1,251,120	22,403,600	814	32,990,280	55.10%
14,000	92	5,193	1,288,000	23,691,600	722	33,804,640	58.27%
15,000	81	5,274	1,221,000	24,912,600	641	34,527,000	61.27%
16,000	76	5,350	1,216,000	26,128,600	565	35,167,960	64.26%
17,000	42	5,392	714,000	26,842,600	523	35,732,920	66.01%
18,000	48	5,440	857,880	27,700,480	475	36,255,880	68.12%
19,000	68	5,508	1,288,200	28,988,680	408	36,731,180	71.29%
20,000	38	5,546	760,000	29,748,680	370	37,138,680	73.16%
21,000	36	5,582	756,000	30,504,680	334	37,508,180	75.02%
22,000	26	5,608	572,000	31,076,680	308	37,841,680	76.43%
23,000	26	5,634	598,000	31,674,680	282	38,149,180	77.90%
24,000	16	5,650	384,000	32,058,680	266	38,430,680	78.84%
25,000	31	5,681	769,000	32,827,680	235	38,696,180	80.73%
26,000	14	5,695	364,000	33,191,680	221	38,930,920	81.63%
27,000	18	5,713	486,000	33,677,680	203	39,151,660	82.82%
28,000	20	5,733	560,000	34,237,680	183	39,354,400	84.20%
29,000	16	5,749	464,000	34,701,680	167	39,537,140	85.34%
30,000	16	5,765	480,000	35,181,680	151	39,703,880	86.52%
31,000	12	5,777	372,000	35,553,680	139	39,854,620	87.44%
32,000	12	5,789	384,000	35,937,680	127	39,993,360	88.38%
33,000	20	5,809	660,000	36,597,680	107	40,120,100	90.01%
34,000	8	5,817	272,000	36,869,680	99	40,226,840	90.67%
35,000	20	5,837	700,000	37,569,680	79	40,325,580	92.40%
86,000	8	5,845	288,000	37,857,680	71	40,404,320	93.10%
37,000	0	5,845	0	37,857,680	71	40,475,060	93.10%
38,000	11	5,856	410,400	38,268,080	60	40,545,800	94.11%
39,000	4	5,860	156,000	38,424,080	56	40,605,740	94.50%
40,000	56	5,915	2,237,600	40,661,680	0	40,661,680	100.00%
		<u>5,915</u>	<u>40,661,680</u>	<u>40,661,680</u>	<u>0</u>	<u>40,661,680</u>	

Data recorded for 5/8" meter residential water customers (63701)

Company Utilities Inc. of Florida - Pinellas County

Schedule E-14

Docket No : 020071-WS

Page 2 of 8

Schedule Year ended 12/31/01

Interim  Final

Preparer Steven M Lubertozzi

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) 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	22	22	0	0	2	0	0.00%
1,000	2	24	2,000	2,000	0	2,000	100.00%
2,000	0	24	0	2,000	0	2,000	100.00%
3,000	0	24	0	2,000	0	2,000	100.00%
4,000	0	24	0	2,000	0	2,000	100.00%
5,000	0	24	0	2,000	0	2,000	100.00%
6,000	0	24	0	2,000	0	2,000	100.00%
7,000	0	24	0	2,000	0	2,000	100.00%
8,000	0	24	0	2,000	0	2,000	100.00%
9,000	0	24	0	2,000	0	2,000	100.00%
10,000	0	24	0	2,000	0	2,000	100.00%
11,000	0	24	0	2,000	0	2,000	100.00%
12,000	0	24	0	2,000	0	2,000	100.00%
13,000	0	24	0	2,000	0	2,000	100.00%
14,000	0	24	0	2,000	0	2,000	100.00%
15,000	0	24	0	2,000	0	2,000	100.00%
16,000	0	24	0	2,000	0	2,000	100.00%
17,000	0	24	0	2,000	0	2,000	100.00%
18,000	0	24	0	2,000	0	2,000	100.00%
19,000	0	24	0	2,000	0	2,000	100.00%
20,000	0	24	0	2,000	0	2,000	100.00%
21,000	0	24	0	2,000	0	2,000	100.00%
22,000	0	24	0	2,000	0	2,000	100.00%
23,000	0	24	0	2,000	0	2,000	100.00%
24,000	0	24	0	2,000	0	2,000	100.00%
25,000	0	24	0	2,000	0	2,000	100.00%
26,000	0	24	0	2,000	0	2,000	100.00%
27,000	0	24	0	2,000	0	2,000	100.00%
28,000	0	24	0	2,000	0	2,000	100.00%
29,000	0	24	0	2,000	0	2,000	100.00%
30,000	0	24	0	2,000	0	2,000	100.00%
31,000	0	24	0	2,000	0	2,000	100.00%
32,000	0	24	0	2,000	0	2,000	100.00%
33,000	0	24	0	2,000	0	2,000	100.00%
34,000	0	24	0	2,000	0	2,000	100.00%
35,000	0	24	0	2,000	0	2,000	100.00%
36,000	0	24	0	2,000	0	2,000	100.00%
37,000	0	24	0	2,000	0	2,000	100.00%
38,000	0	24	0	2,000	0	2,000	100.00%
39,000	0	24	0	2,000	0	2,000	100.00%
40,000	0	24	0	2,000	0	2,000	100.00%
	<u>24</u>	<u>24</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	

Data recorded for 5/8" meter general service water customers (63704)

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

Schedule E-14  
 Page 3 of 8  
 Preparer: Steven M Lubertoza

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	20	20	0	0	110	0	0.00%
1,000	12	32	12,000	12,000	98	110,000	2.36%
2,000	10	42	20,000	32,000	88	208,000	6.30%
3,000	18	60	54,000	86,000	70	296,000	16.93%
4,000	28	88	112,000	198,000	42	366,000	38.98%
5,000	12	100	60,000	258,000	30	408,000	50.79%
6,000	8	108	48,000	306,000	22	438,000	60.24%
7,000	12	120	84,000	390,000	10	460,000	76.77%
8,000	2	122	16,000	406,000	8	470,000	79.92%
9,000	2	124	18,000	424,000	6	478,000	83.46%
10,000	0	124	0	424,000	6	484,000	83.46%
11,000	0	124	0	424,000	6	490,000	83.46%
12,000	0	124	0	424,000	6	496,000	83.46%
13,000	2	126	26,000	450,000	4	502,000	88.58%
14,000	2	128	28,000	478,000	2	506,000	94.09%
15,000	2	130	30,000	508,000	0	508,000	100.00%
16,000	0	130	0	508,000	0	508,000	100.00%
17,000	0	130	0	508,000	0	508,000	100.00%
18,000	0	130	0	508,000	0	508,000	100.00%
19,000	0	130	0	508,000	0	508,000	100.00%
20,000	0	130	0	508,000	0	508,000	100.00%
21,000	0	130	0	508,000	0	508,000	100.00%
22,000	0	130	0	508,000	0	508,000	100.00%
23,000	0	130	0	508,000	0	508,000	100.00%
24,000	0	130	0	508,000	0	508,000	100.00%
25,000	0	130	0	508,000	0	508,000	100.00%
26,000	0	130	0	508,000	0	508,000	100.00%
27,000	0	130	0	508,000	0	508,000	100.00%
28,000	0	130	0	508,000	0	508,000	100.00%
29,000	0	130	0	508,000	0	508,000	100.00%
30,000	0	130	0	508,000	0	508,000	100.00%
31,000	0	130	0	508,000	0	508,000	100.00%
32,000	0	130	0	508,000	0	508,000	100.00%
33,000	0	130	0	508,000	0	508,000	100.00%
34,000	0	130	0	508,000	0	508,000	100.00%
35,000	0	130	0	508,000	0	508,000	100.00%
36,000	0	130	0	508,000	0	508,000	100.00%
37,000	0	130	0	508,000	0	508,000	100.00%
38,000	0	130	0	508,000	0	508,000	100.00%
39,000	0	130	0	508,000	0	508,000	100.00%
40,000	0	130	0	508,000	0	508,000	100.00%
	<u>130</u>	<u>130</u>	<u>508,000</u>	<u>508,000</u>	<u>0</u>	<u>508,000</u>	

Data recorded for 1" meter residential water customers. (63710)

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

Schedule E-14  
 Page 4 of 8

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	10	10	10,000	10,000	2	12,000	71.43%
2,000	2	12	4,000	14,000	0	14,000	100.00%
3,000	0	12	0	14,000	0	14,000	100.00%
4,000	0	12	0	14,000	0	14,000	100.00%
5,000	0	12	0	14,000	0	14,000	100.00%
6,000	0	12	0	14,000	0	14,000	100.00%
7,000	0	12	0	14,000	0	14,000	100.00%
8,000	0	12	0	14,000	0	14,000	100.00%
9,000	0	12	0	14,000	0	14,000	100.00%
10,000	0	12	0	14,000	0	14,000	100.00%
11,000	0	12	0	14,000	0	14,000	100.00%
12,000	0	12	0	14,000	0	14,000	100.00%
13,000	0	12	0	14,000	0	14,000	100.00%
14,000	0	12	0	14,000	0	14,000	100.00%
15,000	0	12	0	14,000	0	14,000	100.00%
16,000	0	12	0	14,000	0	14,000	100.00%
17,000	0	12	0	14,000	0	14,000	100.00%
18,000	0	12	0	14,000	0	14,000	100.00%
19,000	0	12	0	14,000	0	14,000	100.00%
20,000	0	12	0	14,000	0	14,000	100.00%
21,000	0	12	0	14,000	0	14,000	100.00%
22,000	0	12	0	14,000	0	14,000	100.00%
23,000	0	12	0	14,000	0	14,000	100.00%
24,000	0	12	0	14,000	0	14,000	100.00%
25,000	0	12	0	14,000	0	14,000	100.00%
26,000	0	12	0	14,000	0	14,000	100.00%
27,000	0	12	0	14,000	0	14,000	100.00%
28,000	0	12	0	14,000	0	14,000	100.00%
29,000	0	12	0	14,000	0	14,000	100.00%
30,000	0	12	0	14,000	0	14,000	100.00%
31,000	0	12	0	14,000	0	14,000	100.00%
32,000	0	12	0	14,000	0	14,000	100.00%
33,000	0	12	0	14,000	0	14,000	100.00%
34,000	0	12	0	14,000	0	14,000	100.00%
35,000	0	12	0	14,000	0	14,000	100.00%
36,000	0	12	0	14,000	0	14,000	100.00%
37,000	0	12	0	14,000	0	14,000	100.00%
38,000	0	12	0	14,000	0	14,000	100.00%
39,000	0	12	0	14,000	0	14,000	100.00%
40,000	0	12	0	14,000	0	14,000	100.00%
	<u>12</u>	<u>12</u>	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>	

Data recorded for 1" meter general service water customers (63711)

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

Schedule E-14  
 Page 5 of 8  
 Preparer Steven M Lubertozi

Explanation If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Inc 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	48	0	0.00%
1,000	4	4	4,000	4,000	44	48,000	0.25%
2,000	0	4	0	4,000	44	92,000	0.25%
3,000	0	4	0	4,000	44	136,000	0.25%
4,000	0	4	0	4,000	44	180,000	0.25%
5,000	0	4	0	4,000	44	224,000	0.25%
6,000	2	6	12,000	16,000	42	268,000	1.01%
7,000	0	6	0	16,000	42	310,000	1.01%
8,000	0	6	0	16,000	42	352,000	1.01%
9,000	2	8	18,000	34,000	40	394,000	2.14%
10,000	0	8	0	34,000	40	434,000	2.14%
11,000	0	8	0	34,000	40	474,000	2.14%
12,000	0	8	0	34,000	40	514,000	2.14%
13,000	0	8	0	34,000	40	554,000	2.14%
14,000	0	8	0	34,000	40	594,000	2.14%
15,000	0	8	0	34,000	40	634,000	2.14%
16,000	0	8	0	34,000	40	674,000	2.14%
17,000	0	8	0	34,000	40	714,000	2.14%
18,000	0	8	0	34,000	40	754,000	2.14%
19,000	2	10	38,000	72,000	38	794,000	4.53%
20,000	0	10	0	72,000	38	832,000	4.53%
21,000	0	10	0	72,000	38	870,000	4.53%
22,000	0	10	0	72,000	38	908,000	4.53%
23,000	0	10	0	72,000	38	946,000	4.53%
24,000	0	10	0	72,000	38	984,000	4.53%
25,000	0	10	0	72,000	38	1,022,000	4.53%
26,000	0	10	0	72,000	38	1,060,000	4.53%
27,000	0	10	0	72,000	38	1,098,000	4.53%
28,000	0	10	0	72,000	38	1,136,000	4.53%
29,000	0	10	0	72,000	38	1,174,000	4.53%
30,000	0	10	0	72,000	38	1,212,000	4.53%
31,000	0	10	0	72,000	38	1,250,000	4.53%
32,000	0	10	0	72,000	38	1,288,000	4.53%
33,000	0	10	0	72,000	38	1,326,000	4.53%
34,000	0	10	0	72,000	38	1,364,000	4.53%
35,000	0	10	0	72,000	38	1,402,000	4.53%
36,000	0	10	0	72,000	38	1,440,000	4.53%
37,000	0	10	0	72,000	38	1,478,000	4.53%
38,000	0	10	0	72,000	38	1,516,000	4.53%
39,000	2	12	78,000	150,000	36	1,554,000	9.43%
40,000	36	48	1,440,000	1,590,000	0	1,590,000	100.00%
	<u>48</u>	<u>48</u>	<u>1,590,000</u>	<u>1,590,000</u>	<u>0</u>	<u>1,590,000</u>	

Data recorded for 2" meter general service water customers. (63713)

Company: Utilities Inc. of Florida - Pinellas County

Schedule E-14

Docket No.: 020071-WS

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Schedule Year ended: 12/31/01

Interim  Final

Preparer: Steven M Lubertozzi

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 Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	898	898	0	0	5,136	0	0.00%
1,000	371	1,270	371,460	371,460	4,764	5,135,760	0.90%
2,000	476	1,746	952,200	1,323,660	4,288	9,900,060	3.21%
3,000	611	2,357	1,832,880	3,156,540	3,677	14,188,260	7.66%
4,000	550	2,907	2,200,160	5,356,700	3,127	17,865,500	13.00%
5,000	522	3,429	2,609,500	7,966,200	2,605	20,992,700	19.33%
6,000	445	3,873	2,667,240	10,633,440	2,161	23,598,000	25.81%
7,000	361	4,235	2,529,380	13,162,820	1,799	25,758,760	31.95%
8,000	288	4,523	2,302,400	15,465,220	1,512	27,558,180	37.54%
9,000	193	4,716	1,737,540	17,202,760	1,319	29,069,800	41.75%
10,000	174	4,890	1,741,600	18,944,360	1,144	30,388,360	45.98%
11,000	124	5,014	1,364,000	20,308,360	1,020	31,532,760	49.29%
12,000	102	5,116	1,224,000	21,532,360	918	32,553,160	52.26%
13,000	98	5,214	1,277,120	22,809,480	820	33,471,560	55.36%
14,000	94	5,308	1,316,000	24,125,480	726	34,291,720	58.55%
15,000	83	5,391	1,251,000	25,376,480	643	35,017,880	61.59%
16,000	76	5,467	1,216,000	26,592,480	567	35,660,640	64.54%
17,000	42	5,509	714,000	27,306,480	525	36,227,400	66.27%
18,000	47	5,557	854,280	28,160,760	477	36,752,160	68.35%
19,000	68	5,625	1,288,200	29,448,960	410	37,229,460	71.47%
20,000	38	5,663	760,000	30,208,960	372	37,638,960	73.32%
21,000	36	5,699	756,000	30,964,960	336	38,010,460	75.15%
22,000	26	5,725	572,000	31,536,960	310	38,345,960	76.54%
23,000	26	5,751	598,000	32,134,960	284	38,655,460	77.99%
24,000	16	5,767	384,000	32,518,960	268	38,938,960	78.93%
25,000	31	5,797	769,000	33,287,960	237	39,206,460	80.79%
26,000	14	5,811	364,000	33,651,960	223	39,443,200	81.68%
27,000	18	5,829	486,000	34,137,960	205	39,665,940	82.86%
28,000	20	5,849	560,000	34,697,960	185	39,870,680	84.21%
29,000	16	5,865	464,000	35,161,960	169	40,055,420	85.34%
30,000	16	5,881	480,000	35,641,960	153	40,224,160	86.51%
31,000	12	5,893	372,000	36,013,960	141	40,376,900	87.41%
32,000	12	5,905	384,000	36,397,960	129	40,517,640	88.34%
33,000	20	5,925	660,000	37,057,960	109	40,646,380	89.94%
34,000	8	5,933	272,000	37,329,960	101	40,755,120	90.60%
35,000	20	5,953	700,000	38,029,960	81	40,855,860	92.30%
36,000	8	5,961	288,000	38,317,960	73	40,936,600	93.00%
37,000	0	5,961	0	38,317,960	73	41,009,340	93.00%
38,000	11	5,972	410,400	38,728,360	62	41,082,080	94.00%
39,000	4	5,976	156,000	38,884,360	58	41,144,020	94.38%
40,000	58	6,034	2,317,600	41,201,960	0	41,201,960	100.00%
	<u>6,034</u>	<u>6,034</u>	<u>41,201,960</u>	<u>41,201,960</u>	<u>0</u>	<u>41,201,960</u>	

Data recorded for residential sewer customers {63722}

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

Schedule E-14  
 Page 7 of 8

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	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	0	0	0	0	24	120,000	0.00%
6,000	0	0	0	0	24	144,000	0.00%
7,000	0	0	0	0	24	168,000	0.00%
8,000	0	0	0	0	24	192,000	0.00%
9,000	0	0	0	0	24	216,000	0.00%
10,000	0	0	0	0	24	240,000	0.00%
11,000	0	0	0	0	24	264,000	0.00%
12,000	0	0	0	0	24	288,000	0.00%
13,000	0	0	0	0	24	312,000	0.00%
14,000	0	0	0	0	24	336,000	0.00%
15,000	0	0	0	0	24	360,000	0.00%
16,000	0	0	0	0	24	384,000	0.00%
17,000	0	0	0	0	24	408,000	0.00%
18,000	0	0	0	0	24	432,000	0.00%
19,000	0	0	0	0	24	456,000	0.00%
20,000	0	0	0	0	24	480,000	0.00%
21,000	0	0	0	0	24	504,000	0.00%
22,000	0	0	0	0	24	528,000	0.00%
23,000	0	0	0	0	24	552,000	0.00%
24,000	0	0	0	0	24	576,000	0.00%
25,000	0	0	0	0	24	600,000	0.00%
26,000	0	0	0	0	24	624,000	0.00%
27,000	0	0	0	0	24	648,000	0.00%
28,000	0	0	0	0	24	672,000	0.00%
29,000	0	0	0	0	24	696,000	0.00%
30,000	0	0	0	0	24	720,000	0.00%
31,000	0	0	0	0	24	744,000	0.00%
32,000	0	0	0	0	24	768,000	0.00%
33,000	0	0	0	0	24	792,000	0.00%
34,000	0	0	0	0	24	816,000	0.00%
35,000	0	0	0	0	24	840,000	0.00%
36,000	0	0	0	0	24	864,000	0.00%
37,000	0	0	0	0	24	888,000	0.00%
38,000	0	0	0	0	24	912,000	0.00%
39,000	0	0	0	0	24	936,000	0.00%
40,000	24	24	960,000	960,000	0	960,000	100.00%
	<u>24</u>	<u>24</u>	<u>960,000</u>	<u>960,000</u>	<u>0</u>	<u>960,000</u>	

Data recorded for apartment sewer customers. (63723)

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

Schedule E-14  
 Page 8 of 8  
 Preparer Steven M Lubertozzi

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

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

Data recorded for commercial sewer customers. (63724)



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

**Pinellas County**

**System 637**

**Lake Tarpon**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
Docket No : 0200171-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	3.075	0	2.338	0.001	0.736	23.9%
Feb-01	2.673	0		0.005		
Mar-01	2.603	0	4.166	0.001	1.104	20.9%
Apr-01	2.881	0		0.001		
May-01	2.600	0	4.636	0.003	0.841	15.3%
Jun-01	2.204	0		0.001		
Jul-01	1.750	0	3.090	0.005	0.858	21.7%
Aug-01	1.943	0		0.000		
Sep-01	1.718	0	2.933	0.003	0.725	19.8%
Oct-01	2.298	0		0.000		
Nov-01	2.340	0	3.571	0.000	1.067	23.0%
Dec-01	2.427	0	1.877	0.000	0.550	22.7%
Total	28.512	0	22.611	0.020	5.881	20.6%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
Docket No.: 0200171-WS  
Test Year Ended: December 31, 2001

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

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

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

0090

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
 Docket No.: 0200171-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.		720,000
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>4/23/01</u>	<u>339,500</u> [no unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>4/23/01</u> (2) <u>4/16/01</u> (3) <u>4/9/01</u> (4) <u>4/30/01</u> (5) <u>4/2/01</u>	<u>339,500</u> <u>327,700</u> <u>302,100</u> <u>286,500</u> <u>278,900</u>
	AVERAGE	<u>306,940</u>
4 Average Daily Flow	Max Month	<u>96,033</u>
	Annual	<u>78,115</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 (637-Lake Tarpon)  
Docket No.: 0200171-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
<b>Not Applicable - water only system</b>		
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 (637-Lake Tarpon)  
Docket No.: 0200171-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		500 gpm
Firm Reliable well pumping capacity (largest well out), gpm (see U&U Analysis)		500 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal		3,333 gallons
Total usable storage, gal.		3,333 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		96,033 gpd
Maximum day, maximum month demand,		339,500 gpd
Peak hour demand = 2 x max day		679,000 gpd
Instantaneous demand (see table, page 2),	511 customers	777 gpm
Fire flow requirement		0 gpd
Unaccounted for water	20.63% of water pumped	16,112 gpd, avg
Acceptable unaccounted for	12.50%	9,764 gpd, avg
Excess unaccounted for		6,348 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 930826-WS. The Commission found the system to be 100% used & useful. There have been no significant changes in the system. The system is built out.

This system treats water by simple chlorination. The only storage is in a hydropneumatic tank 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. There is an interconnection with Pinellas County that backs up the system's single well.

67

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

A =	Peak demand	777 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	4
E =	Firm Reliable Capacity	500

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, twelvth, 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 (637-Lake Tarpon)  
Docket No.: 0200171-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).

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

**Not Applicable - water only system**

0095

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
Docket No.: 0200171-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. 930826-WS. The Commission found the distribution system to be 100% used & useful. There have been no significant changes in the system. The system is built out and the distribution system remains 100% used & useful.

0096

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
Docket No.: 0200171-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.

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

Not applicable - system built out. See Docket No. 930826-WS

0097

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
 Docket No.: 0200171-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) Year	(3) SFR Customers		(4) Average	(5) SPR Gallons Sold	(6) Gallons/ SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	Ending						
1	TY-4	501	500	501	37,091,133	74,108	39,531,686	533	
2	TY-3	500	501	501	34,717,875	69,366	36,929,752	532	-0.20%
3	TY-2	501	506	504	31,054,304	61,677	32,851,254	533	0.05%
4	TY-1	506	504	505	25,391,955	50,281	27,517,725	547	2.75%
5	TY	504	504	504	21,184,224	42,032	22,918,684	545	-0.37%
Average Growth Through 5-Year Period (Col. 8)									<u>0.56%</u>

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

	X	Y
Constant:	525.9868906	1 533
X Coefficient:	4.178424664	2 532
R^2:	0.554583095	3 533
		4 547

Company: Utilities, Inc. of Florida (637-Lake Tarpon)  
 Docket No.: 0200171-WS  
 Test Year Ended: December 31, 2001

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

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

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

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule **A-1**  
 Page 1 of 1  
 Preparer Steven M Lubertozz

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	\$ 384,421	[a] \$ (0)	\$ 384,421	\$ 367,319	\$ 375,870	A-5
2	Utility Land & Land Rights	6,106		6,106	6,106	6,106	A-5
3	Less. Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less Accumulated Depreciation	(79,497)	[a] 4,121	\$ (75,376)	(71,735)	(73,555)	A-9
6	Less. CIAC	(138,847)	[a] (3,791)	\$ (142,638)	(138,847)	(140,743)	A-12
7	Accumulated Amortization of CIAC	44,318	[a] (3,791)	40,527	40,527	40,527	A-14
9	Allocated Plant	7,003	[c]	7,003	6,381	6,692	-
10	Working Capital Allowance	3,612	[d]	3,612	3,612	3,612	A-17
11	Total Rate Base	<u>\$ 227,115</u>	<u>\$ (3,461)</u>	<u>\$ 223,655</u>	<u>\$ 213,362</u>	<u>\$ 218,509</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.

Company: Utilities Inc. of Florida - Pinellas 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.

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

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

Florida Public Service Commission

Company Utilities Inc of Florida - Pinellas 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	17,785	17,785	17,785		
3	302 1 Franchises					
4	339 1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,106	6,106	6,106		
7	304.2 Structures & Improvements	4,702	4,702	4,702		
8	305 2 Collect & Impound Reservoirs					
9	306 2 Lale, River & Other intakes					
10	307 2 Wells & Springs	25,798	25,951	25,875		
11	308 2 Infiltration, Galleries and Tunnels					
12	309 2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311 2 Pumping Equipment	6,063	6,262	6,162		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303 3 Land & Land Rights	3,701	3,701	3,701		
18	304 3 Structures & Improvements	772	772	772		
19	320 3 Water Treatment Equipment	10,648	10,648	10,648		
20	339.3 Other Plant & Misc Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303 4 Land & Land Rights					
23	304 4 Structures & Improvements					
24	330 4 Distr Reservoirs & Sandpipes	17,361	18,575	17,968		
25	331 4 Transm & Distribution Mains	167,123	167,713	167,418		
26	333 4 Services	51,245	62,048	56,646		
27	334 4 Meters & Meter Installations	12,780	12,780	12,780		
28	335 4 Hydrants	900	900	900		
29	339 4 Other Plant & Misc Equipment	31	31	31		
30	GENERAL PLANT					
31	303 5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341 5 Transportation Equipment	28,024	30,669	29,347		
35	342 5 Stores Equipment					
36	343 5 Tools, Shop & Garage Equipment	1,486	1,486	1,486		
37	344 5 Laboratory Equipment					
38	345 5 Power Operated Equipment					
39	346 5 Communication Equipment					
40	347 5 Misc Equip (Computer)	767	672	720		
41	348.5 Other Tangible Plant (Allocated Plant)	18,135	19,726	18,931		
42	Total	373,425	390,527	381,978		



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

Florida Public Service Commission

Company: Utilities Inc of Florida - Pinellas 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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	17,785	17,785	17,785	17,785	17,785	17,785	17,785
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304 2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,798	25,798
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	6,063	6,063	6,063	6,063	6,063	6,063	6,063
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304 3 Structures & Improvements	772	772	772	772	772	772	772
19	320 3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339.3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330 4 Distr. Reservoirs & Sandpipes	17,361	17,535	17,535	17,535	17,535	17,535	17,535
25	331 4 Transm. & Distribution Mains	167,123	167,123	167,123	167,229	167,229	167,229	167,229
26	333 4 Services	51,245	51,536	51,536	52,193	52,916	55,066	56,253
27	334 4 Meters & Meter Installations	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335 4 Hydrants	900	900	900	900	900	900	900
29	339 4 Other Plant & Misc Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	28,024	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	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	767	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	18,135	0	0	0	0	0	0
42	Total	<u>373,425</u>	<u>326,965</u>	<u>326,965</u>	<u>327,728</u>	<u>328,451</u>	<u>330,601</u>	<u>331,788</u>

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

Company Utilities Inc of Florida - Pinellas 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	17,785	17,785	17,785	17,785	17,785	17,785	17,785
3	302 1 Franchuses	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303.2 Land & Land Rights	6,106	6,106	6,106	6,106	6,106	6,106	6,106
7	304 2 Structures & Improvements	4,702	4,702	4,702	4,702	4,702	4,702	4,702
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	25,798	25,798	25,798	25,798	25,798	25,951	25,875
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	6,063	6,211	6,211	6,211	6,211	6,262	6,162
15	339 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303 3 Land & Land Rights	3,701	3,701	3,701	3,701	3,701	3,701	3,701
18	304 3 Structures & Improvements	772	772	772	772	772	772	772
19	320.3 Water Treatment Equipment	10,648	10,648	10,648	10,648	10,648	10,648	10,648
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Sandpipes	17,535	18,575	18,575	18,575	18,575	18,575	17,968
25	331 4 Transm & Distribution Mains	167,229	167,229	167,229	167,229	167,229	167,713	167,418
26	333 4 Services	56,964	56,964	57,944	59,060	59,060	62,048	56,646
27	334 4 Meters & Meter Installations	12,780	12,780	12,780	12,780	12,780	12,780	12,780
28	335 4 Hydrants	900	900	900	900	900	900	900
29	339 4 Other Plant & Misc. Equipment	31	31	31	31	31	31	31
30	GENERAL PLANT							
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	0	0	0	0	0	30,669	29,347
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	1,486	1,486	1,486	1,486	1,486	1,486	1,486
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	0	0	0	0	0	672	720
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	19,726	18,931
42	Total	<u>332,499</u>	<u>333,687</u>	<u>334,667</u>	<u>335,783</u>	<u>335,783</u>	<u>390,527</u>	<u>381,978</u>

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

Florida Public Service Commission

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

Schedule A-9  
Page 1 of 3  
Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	(3,677)	(4,122)	(3,900)	0.00%	0
3	302 1 Franchises			0	0.00%	0
4	339 1 Other Plant & Misc Equipment	(385)	(385)	(385)	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	614	472	543	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	(6,277)	(7,136)	(6,706)	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	(1,671)	(1,974)	(1,822)	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	(47)	(70)	(58)	0.00%	0
19	320.3 Water Treatment Equipment	(517)	(1,001)	(759)	0.00%	0
20	339 3 Other Plant & Misc Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303 4 Land & Land Rights			0	0.00%	0
23	304 4 Structures & Improvements	0	0	0	0.00%	0
24	330 4 Distr Reservoirs & Standpipes	(3,561)	(390)	(1,975)	0.00%	0
25	331 4 Transm & Distribution Mains	(29,046)	(32,621)	(30,833)	0.00%	0
26	333 4 Services	(1,303)	482	(410)	0.00%	0
27	334.4 Meters & Meter Installations	(3,229)	(3,881)	(3,555)	0.00%	0
28	335 4 Hydrants	(171)	(191)	(181)	0.00%	0
29	339.4 Other Plant & Misc Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303 5 Land & Land Rights			0	0.00%	0
32	304 5 Structures & Improvements	0	0	0	0.00%	0
33	340 5 Office Furniture & Equipment	0	0	0	0.00%	0
34	341 5 Transportation Equipment		(20,808)	(18,093)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(279)	(372)	(325)	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347 5 Misc Equipment (Computer)		(643)	(705)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(6,043)	(6,858)	(6,451)	0.00%	0
42	Total	(71,734.74)	(79,497.24)	(75,615)		0

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

Florida Public Service Commission

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

Schedule A-9  
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.

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	(3,677)	(3,714)	(3,751)	(3,788)	(3,825)	(3,863)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304 2 Structures & Improvements	614	602	591	579	567	555
8	305 2 Collect & Impound Reservoirs						
9	306 2 Lake, River & Other intakes						
10	307 2 Wells & Springs	(6,277)	(6,348)	(6,420)	(6,492)	(6,563)	(6,635)
11	308 2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Generation Equipment						
14	311 2 Pumping Equipment	(1,671)	(1,696)	(1,721)	(1,747)	(1,772)	(1,797)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(47)	(49)	(51)	(53)	(55)	(56)
19	320.3 Water Treatment Equipment	(517)	(557)	(597)	(638)	(678)	(718)
20	339.3 Other Plant & Misc Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304 4 Structures & Improvements	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Standpipes	(3,561)	(3,078)	(3,117)	(3,156)	(3,195)	(3,234)
25	331 4 Transm & Distribution Mains	(29,046)	(29,370)	(29,695)	(29,699)	(30,024)	(30,348)
26	333 4 Services	(1,303)	(536)	(643)	(749)	(856)	(963)
27	334 4 Meters & Meter Installations	(3,229)	(3,283)	(3,336)	(3,389)	(3,442)	(3,496)
28	335 4 Hydrants	(171)	(173)	(174)	(176)	(178)	(179)
29	339 4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303 5 Land & Land Rights						
32	304 5 Structures & Improvements	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0
34	341 5 Transportation Equipment	(15,377)	0	0	0	0	0
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	(279)	(286)	(294)	(302)	(310)	(317)
37	344 5 Laboratory Equipment	0	0	0	0	0	0
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	0	0	0	0	0	0
40	347 5 Misc Equipment (Computer)	(767)	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated-UIF)	(6,043)	0	0	0	0	0
42	Total	<u>(71,734.74)</u>	<u>(48,872.81)</u>	<u>(49,593.88)</u>	<u>(49,994.95)</u>	<u>(50,716.02)</u>	<u>(51,437.09)</u>

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

Florida Public Service Commission

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

Schedule A-9  
Page 3 of 3

Preparer Steven M 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	(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	(3,900)	(3,937)	(3,974)	(4,011)	(4,048)	(4,085)	(4,122)	(3,900)
3	302 1 Franchises								0
4	339 1 Other Plant & Misc Equipment	(385)	(385)	(385)	(385)	(385)	(385)	(385)	(385)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								0
7	304 2 Structures & Improvements	543	531	519	507	496	484	472	543
8	305 2 Collect. & Impound Reservoirs								0
9	306 2 Lake, River & Other intakes								0
10	307 2 Wells & Springs	(6,706)	(6,778)	(6,849)	(6,921)	(6,993)	(7,064)	(7,136)	(6,706)
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	(1,822)	(1,848)	(1,873)	(1,898)	(1,923)	(1,949)	(1,974)	(1,822)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(58)	(60)	(62)	(64)	(66)	(68)	(70)	(58)
19	320 3 Water Treatment Equipment	(759)	(799)	(840)	(880)	(920)	(961)	(1,001)	(759)
20	339 3 Other Plant & Misc Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303.4 Land & Land Rights								0
23	304 4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Standpipes	(3,273)	(3,313)	(232)	(272)	(311)	(351)	(390)	(1,975)
25	331 4 Transm & Distribution Mains	(30,673)	(30,997)	(31,322)	(31,647)	(31,972)	(32,296)	(32,621)	(30,833)
26	333 4 Services	(1,070)	946	829	712	595	477	482	(410)
27	334 4 Meters & Meter Installations	(3,549)	(3,602)	(3,655)	(3,709)	(3,762)	(3,815)	(3,881)	(3,555)
28	335.4 Hydrants	(181)	(183)	(184)	(186)	(188)	(189)	(191)	(181)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	0	0	0	0	0	0	(20,808)	(18,093)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(325)	(333)	(341)	(348)	(356)	(364)	(372)	(325)
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345.5 Power Operated Equipment								0
39	346 5 Communication Equipment	0	0	0	0	0	0	0	0
40	347 5 Misc Equipment (Computer)	0	0	0	0	0	0	(643)	(705)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(6,858)	(6,451)
42	Total	<u>(52,158 16)</u>	<u>(50,757 25)</u>	<u>(48,369 34)</u>	<u>(49,101 43)</u>	<u>(49,833 52)</u>	<u>(50,565 61)</u>	<u>(79,497 24)</u>	<u>(75,615)</u>

Company: Utilities Inc of Florida - Pinellas 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	55,088	1,013	56,101	10,724	66,825	B-3 & B-4
2	Operation & Maintenance	28,893	0	28,893		28,893	B-3 & B-5
3	Depreciation	12,220	(0)	12,220		12,220	B-3 & B-13
4	CIAC Amortization	(3,792)	0	(3,792)		(3,792)	B-3
5	PAA Amortization	2,602	(2,602)	0		0	
6	Taxes Other Than Income	4,767	46	4,813	483	5,295	B-3 & B-15
7	Provision for Income Taxes	2,077	(544)	1,533	3,854	5,387	B-3 & C-1
8	OPERATING EXPENSES	46,767	(3,101)	43,666	4,337	48,003	
9	NET OPERATING INCOME	8,321	4,113	12,435	6,387	18,822	
11	RATE BASE	227,115		223,655		218,509	
12	RATE OF RETURN	3.66%		5.56%		8.61%	

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

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

Schedule B-3  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	1,013		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	1,013	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base		10,724		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	10,724	0	0
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	0		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	0		0	
7	Additional costs for monthly billing	0		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	0		(0)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	0		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	0	0	(0)	0
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	(0)		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes	(2,602)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	46	483	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(544)	3,854	0	0
17	Total Operating Expense Adjustments	(3,101)	4,337	0	0
18	Total Adjustments to Net Operating Income	4,113	6,387	(0)	0

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc of Florida - Pinellas 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	0	0	0	0	0	0	0	0	0	0	0	1,501	1,501	0	1,501
2	603	Salaries & Wages - Officers, Etc												0	0	0	0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	2,799	2,799	0	2,799
4	610	Purchased Water	719	375	640	625	565	600	131	0	(298)	300	665	0	4,321	0	4,321
5	611	Sludge Removal Expenses												0	0	0	0
6	615	Purchased Power	225	218	259	257	247	252	176	155	204	397	(21)	187	2,557	0	2,557
7	616	Fuel for Power Purchased												0	0	0	0
8	618	Chemicals	0	0	0	140	0	0	0	0	70	0	0	0	210	0	210
9	620	Mat & Sup /Maint & Rep	331	809	0	762	149	23	0	293	0	22	374	7,628	10,391	0	10,391
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	101	101	0	101
11	632	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	149	149	0	149
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	658	658	0	658
13	634	Contractual Services - Mgmt.												0	0	0	0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	537	537	0	537
15	641	Office Supplies & Utilities	97	49	0	55	96	0	48	49	55	48	49	1,191	1,737	0	1,737
16	642	Testing Expense	0	39	26	26	53	26	0	53	26	26	75	26	376	0	376
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,196	1,196	0	1,196
18	656	Insurance - Vehicle												0	0	0	0
19	657	Insurance - General Liability												0	0	0	0
20	658	Insurance - Workman's Comp												0	0	0	0
21	659	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	1,527	1,527	0	1,527
22	660	Advertising Expense												0	0	0	0
23	666	Reg. Comm Exp - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	519	519	0	519
24	667	Reg. Comm. Exp - Other												0	0	0	0
25	660	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	665	Miscellaneous Expenses (1)	0	0	0	0	0	0	0	0	0	0	0	315	315	0	315
27		TOTAL	1,372	1,490	924	1,866	1,110	901	355	551	56	794	1,141	18,333	28,893	0	28,893

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



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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	445		445	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	0		0	0.00%	0
8	305.2 Collect & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	859		859	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	303		303	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	23		23	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	484		484	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	142		142	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	471		471	0.00%	0
25	331.4 Transm. & Distribution Mains	3,895		3,895	0.00%	0
26	333.4 Services	1,344		1,344	0.00%	0
27	334.4 Meters & Meter Installations	641		641	0.00%	0
28	335.4 Hydrants	20		20	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	248		248	0.00%	0
33	340.5 Office Furniture & Equipment	208		208	0.00%	0
34	341.5 Transportation Equipment	2,757		2,757	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	163		163	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	51		51	0.00%	0
40	347.5 Misc Equip (Computer)	164		164	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	12,220	0	12,220		0

Compa Utilities Inc of Florida - Pinellas County  
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Schedule B-14  
 Page 1 of 1  
 Preparer Steven M. Lubertozzi

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

Line No	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351 1 Organization	0		0	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	0		0	0 00%	0
7	360 2 Collection Sewers - Force	0		0	0 00%	0
8	361.2 Collection Sewers - Gravity	0		0	0 00%	0
9	362 2 Special Collecting Structures	0		0	0 00%	0
10	363 2 Services to Customers	0		0	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)	0		0	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0 00%	0
22	354 4 Structures & Improvements	0		0	0 00%	0
23	380 4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381 4 Plant Sewers	0		0	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	0		0	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	0		0	0 00%	0
38	398 5 Other Tangible Plant	0		0	0 00%	0
40	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>

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 Historical  Projected

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

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

(1) Line No	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>Water</b>						
1	Test Year Per Books	2,472	987	1,304	4	4,767
2	Adjustments to Test Year (Explain):					0
	RAF assoc with revenue adjustments	46				46
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	2,518	987	1,304	4	4,813
5	RAF assoc. with revenue adjustments	483				483
6	Total Balance	<u>3,000</u>	<u>987</u>	<u>1,304</u>	<u>4</u>	<u>5,295</u>
<b>Sewer</b>						
1	Test Year Per Books	0	1	(0)	0	1
2	Adjustments to Test Year (Explain)					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	0	1	(0)	0	1
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	<u>0</u>	<u>1</u>	<u>(0)</u>	<u>0</u>	<u>1</u>

Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

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Schedule D-1  
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	96,342	44.11%	8.58%	3.78%
2	Short-Term Debt	20,929	9.58%	6.62%	0.63%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	97,826	44.77%	<span style="border: 1px solid black;">11.10%</span>	4.97%
5	Customer Deposits	3,413	1.56%	6.00%	0.09%
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>218,510</u>	<u>100.00%</u>		<u>9.47%</u>

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

Note: Previously authorized overall rate of return - 8.61%  
OrderNo. PSC-94-0739-FOF-WS

Company: Utilities Inc. of Florida - Pinellas County  
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Schedule E-1  
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Preparer: Steven M. Lubertozi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
<b>Residential</b>																		
5/8" Meter	\$	9.00		\$	9.10		\$	10.82										
1" Meter	\$	22.52		\$	22.76		\$	27.06										
Apartments																		
Gallorage Charge/MG	\$	1.06		\$	1.07		\$	1.29										
<b>General Service</b>																		
5/8" Meter	\$	9.00		\$	9.10		\$	10.82										
1" Meter	\$	22.52		\$	22.76		\$	27.06										
2" Meter	\$	72.03		\$	72.81		\$	86.57										
Gallorage Charge/MG	\$	1.06		\$	1.07		\$	1.29										

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 Water  Sewer

Schedule E-2  
 Page 1 of 3  
 Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b>Residential</b>					
5/8" Meter	20,932,458	5,915	\$ 1.06	\$ 9.00 Bimonthly	\$48,808
1" Meter	251,766	130	\$ 1.06	\$ 22.52 " "	\$1,731
<b>Total Residential</b>	<u>21,184,224</u>	<u>6,045</u>			<u>\$50,539</u>
<b>General Service</b>					
5/8" Meter	1,660	24	\$ 1.06	\$ 9.00 Bimonthly	\$110
1" Meter	8,100	12	\$ 1.06	\$ 22.52 " "	\$144
2" Meter	1,724,700	48	\$ 1.06	\$ 72.03 " "	\$3,557
<b>Total General Service</b>	<u>1,734,460</u>	<u>84</u>			<u>\$3,811</u>
<b>Total Water Revenues</b>	<u>22,918,684</u>	<u>6,129</u>			<u>\$54,350</u>

Revenues per General Ledger	53,898
Adjustments	
Adjusted Revenues per General Ledger	<u>53,898</u>
Revenues per Above	<u>54,350</u>
Unreconcilable Difference	<u>(452)</u>
Unreconcilable Difference Percent	-0.84%

Note: Difference due to an Index effective 7/01.

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

Florida Public Service Commission

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Schedule E-2  
 Page 3 of 3

Preparer: Steven M. Lubertozi

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>
<b><u>Residential</u></b>						
5/8" Meter	20,932,458	5,915	\$ 1.07	\$ 9.10	Bimonthly	\$49,313
1" Meter	251,766	130	\$ 1.07	\$ 22.76	" "	\$1,749
	0	0				
Total Residential	<u>21,184,224</u>	<u>6,045</u>				<u>\$51,062</u>
<b><u>General Service</u></b>						
5/8" Meter	1,660	24	\$ 1.07	\$ 9.10	" "	\$111
1" Meter	8,100	12	\$ 1.07	\$ 22.76	" "	\$145
2" Meter	1,724,700	48	\$ 1.07	\$ 72.81		\$3,593
Total General Service	<u>1,734,460</u>	<u>84</u>				<u>3,849</u>
Total Water Revenues	<u>22,918,684</u>	<u>6,129</u>				<u>54,911</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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Schedule E-2  
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
<b><u>Residential</u></b>						
5/8" Meter	20,932,458	5,915	\$ 1.29	\$ 10.82	Bimonthly	\$58,949
1" Meter	251,766	130	\$ 1.29	\$ 27.06	" "	\$2,083
	0	0				
<b>Total Residential</b>	<u>21,184,224</u>	<u>6,045</u>				<u>\$61,032</u>
<b><u>General Service</u></b>						
5/8" Meter	1,660	24	\$ 1.29	\$ 10.82	" "	\$132
1" Meter	8,100	12	\$ 1.29	\$ 27.06	" "	\$173
2" Meter	1,724,700	48	\$ 1.29	\$ 86.57	" "	\$4,298
<b>Total General Service</b>	<u>1,734,460</u>	<u>84</u>				<u>4,603</u>
<b>Total Water Revenues</b>	<u>22,918,684</u>	<u>6,129</u>				<u>65,635</u>