

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Marion County

FOR THE
TEST YEAR ENDED
December 31, 2001

*EXHIBIT 1 * VOL. 4*

DOCUMENT NUMBER-DATE

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Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 650,348	[a] \$ 4,405	\$ 654,754	\$ 632,029	\$ 643,391	A-5
2	Utility Land & Land Rights	12,615		12,615	12,615	12,615	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(311,574)	[a] (1,463)	\$ (313,036)	(294,262)	(303,649)	A-9
6	Less: CIAC	(134,364)	[a] (4,550)	\$ (138,914)	(134,014)	(136,464)	A-12
7	Accumulated Amortization of CIAC	46,137	[a] (0)	46,137	42,138	44,138	A-14
9	Allocated Plant	5,111	[c]	5,111	5,350	5,230	-
10	Working Capital Allowance	13,283	[d] 13,901	27,184	27,184	27,184	A-17
11	Total Rate Base	<u>\$ 281,556</u>	<u>\$ 12,293</u>	<u>\$ 293,849</u>	<u>\$ 291,040</u>	<u>\$ 292,445</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule A-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 161,810	[a] \$ (4,402)	\$ 157,408	\$ 148,200	\$ 152,804	A-6
2	Utility Land & Land Rights	10,080		10,080	10,080	10,080	A-6
3	Less: Non-Used & Useful Plant		[b] (17,895)	(17,895)		(17,895)	A-7
4	Construction Work in Progress	-	[c] -	-	-	-	-
5	Less: Accumulated Depreciation	(65,199)	[a] 484	(64,715)	(62,482)	(63,599)	A-10
6	Less: CIAC	(450)	[a] -	(450)	(450)	(450)	A-12
7	Accumulated Amortization of CIAC	24	[a] -	24	12	18	A-14
9	Allocated Plant	761	[d]	761	693	727	-
10	Working Capital Allowance	5,196	[e] (50)	5,146	5,146	5,146	A-17
11	Total Rate Base	<u>\$ 112,221</u>	<u>\$ (21,863)</u>	<u>\$ 90,358</u>	<u>\$ 101,199</u>	<u>\$ 86,831</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

[b] Reduced by Non-Used & Useful of Treatment & Disposal Plant accounts for Crownwood (630/635)

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

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

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

Adjustments to Rate Base per Books

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

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

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

Company: Utilities Inc. of Florida - Marion County Schedule A-4
 Docket No.: 020071-WS Page 1 of 1
 Schedule Year ended: 12/31/01
 Interim [] Final [x] Preparer: Steven M. Lubertozzi
 Historical [x] 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	539,449	136,019
2	1993 Additions	487	8,654
3	1993 Retirements	(1,700)	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	538,236	144,673
6	1994 Additions	17,182	(969)
7	1994 Retirements	(827)	0
8	1994 Adjustments	0	0
10	12/31/94 Balance	554,591	143,704
11	1995 Additions	5,968	0
12	1995 Retirements	(827)	0
13	1995 Adjustments		
14	12/31/95 Balance	559,732	143,704
15	1996 Additions	28,056	4,197
16	1996 Retirements	(1,443)	(711)
17	1996 Adjustments		
18	12/31/96 Balance	586,345	147,190
19	1997 Additions	2,948	(2,230)
20	1997 Retirements	(4,755)	(375)
21	1997 Adjustments		
22	12/30/97 Balance	584,538	144,585
23	1998 Additions	48,049	5,291
24	1998 Retirements	(4,151)	(389)
25	1998 Adjustments		
26	12/31/1998 Balance	628,436	149,487
27	1999 Additions	13,823	1,983
28	1999 Retirements	(2,044)	0
29	1999 Adjustments		
30	12/31/99 Balance	640,215	151,470
31	2000 Additions	14,852	3,411
32	2000 Retirements	(6,484)	(539)
33	2000 Adjustments		
34	12/31/00 Balance	648,583	154,342
35	2001 Additions	25,707	15,007
36	2001 Retirements	(6,922)	(1,861)
37	2001 Adjustments	0	0
38	12/31/01 Balance	667,368	167,488
		662,963	GI 171,890
		4,405	DII (4,402)

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 - Marion 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	2,895	2,895	2,895		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	12,615	12,615	12,615		
7	304.2 Structures & Improvements	67,720	67,720	67,720		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	23,661	23,763	23,712		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	62,269	62,870	62,570		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	948	948	948		
19	320.3 Water Treatment Equipment	13,092	13,506	13,299		
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	90,737	91,781	91,259		
25	331.4 Transm. & Distribution Mains	210,384	211,746	211,065		
26	333.4 Services	77,049	86,858	81,954		
27	334.4 Meters & Meter Installations	23,935	24,011	23,973		
28	335.4 Hydrants	18,994	19,006	19,000		
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156		
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	23,126	25,758	24,442		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134		
37	344.5 Laboratory Equipment	551	1,116	834		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	634	561	597		
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	13,520	12,632		
42	Total	644,643	662,963	653,805		

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

Schedule A-5
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	2,895	2,895	2,895	2,895	2,895	2,895	2,895
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	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,661	23,661
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	62,269	62,269	62,269	62,269	62,661	62,661	62,870
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,092	13,092	13,092	13,092	13,092	13,092	13,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	90,737	90,737	90,737	90,737	91,781	91,781	91,781
25	331.4 Transm. & Distribution Mains	210,384	210,384	210,384	210,384	210,384	210,605	210,605
26	333.4 Services	77,049	77,049	77,128	77,128	79,055	79,098	80,039
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	23,935	23,935	23,935
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	18,994	18,994
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
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	23,126	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	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	551	551	551	551	1,116	1,116	1,116
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)	634	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	0	0	0	0	0	0
42	Total	644,643	609,140	609,219	609,219	613,146	613,410	614,582

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

Company: Utilities Inc. of Florida - Marion 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	2,895	2,895	2,895	2,895	2,895	2,895	2,895
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	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,763	23,712
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	62,870	62,870	62,870	62,870	62,870	62,870	62,570
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,114	13,506	13,506	13,506	13,506	13,506	13,299
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	91,781	91,781	91,781	91,781	91,781	91,781	91,259
25	331.4 Transm. & Distribution Mains	210,605	210,605	210,605	210,605	210,605	211,746	211,065
26	333.4 Services	81,230	82,802	83,893	84,921	84,921	86,858	81,954
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	24,011	24,011	23,973
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	19,006	19,000
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
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	25,758	24,442
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	1,116	1,116	1,116	1,116	1,116	1,116	834
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	561	597
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	13,520	12,632
42	Total	<u>615,773</u>	<u>617,737</u>	<u>618,828</u>	<u>619,856</u>	<u>619,932</u>	<u>662,963</u>	<u>653,805</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	0	0	0		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,080	10,080	10,080		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	0	0	0		0
9	361.2 Collection Sewers - Gravity	44,699	56,736	50,718		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	185	185	185		0
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells	264	264	264		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	91	45		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	0	0	0	31.28%	0
24	380.4 Treatment & Disposal Equipment	90,186	91,041	90,614	31.28%	28,344
25	381.4 Plant Sewers				31.28%	0
26	382.4 Outfall Sewer Lines	0	0	0	31.28%	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	31.28%	2,119
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	0	0	0		0
32	391.5 Transportation Equipment	3,443	3,835	3,639		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	318	318	318		0
35	394.5 Laboratory Equipment	82	166	124		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	0	0	0		0
38	397.5 Misc Equip (Computer)	94	84	89		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,154	2,317	2,236		0
40						
	Total	158,280	171,890	165,086		30,463

0012

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	44,699	44,699
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	0	0	0	91	91	91
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,186	90,186	90,186	90,186	90,186	90,186	90,752
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	3,443	0	0	0	0	0	0
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	82	82	82	82	166	166	166
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	94	0	0	0	0	0	0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,154	0	0	0	0	0	0
40								
	Total	158,280	152,588	152,588	152,588	152,763	152,763	153,329

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	56,736	50,718
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	91	91	91	91	91	91	45
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,752	90,752	91,041	91,041	91,041	91,041	90,614
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	0	0	0	0	0	3,835	3,639
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	166	166	166	166	166	166	124
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	0	0	0	0	0	84	89
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	0	0	0	0	0	2,317	2,236
40								
	Total	153,329	153,329	153,618	153,618	153,618	171,890	165,086

Non-Used & Useful Plant - Summary

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Average Balance TYE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE 12/31/01
WATER				
1	Plant in Service	\$0		\$0
2	Land			
3	Accumulated Depreciation	0		\$0
4	CIAC	\$0		\$0
5	Accumulated Amortization - CIAC	\$0		\$0
6	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SEWER				
7	Plant in Service	\$30,463		\$30,463
8	Land			
9	Accumulated Depreciation	(12,568)		(\$12,568)
10	CIAC	\$0		\$0
11	Accumulated Amortization - CIAC	\$0		\$0
13	Total	<u>\$17,895</u>	<u>\$0</u>	<u>\$17,895</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 - Marion 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. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	(186,946)	(33,598)
2	1992 Additions	(14,684)	(5,334)
3	1992 Retirements	1,700	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(199,930)	(38,932)
7	1994 Additions	(14,186)	(3,422)
8	1994 Retirements	(1,980)	(999)
10	1994 Adjustments	0	0
11	12/31/94 Balance	(216,096)	(43,353)
12	1995 Additions	458	(1,503)
13	1995 Retirements	(9,005)	0
14	1995 Adjustments	0	0
15	12/31/95 Balance	(224,643)	(44,856)
16	1996 Additions	(19,692)	(4,675)
17	1996 Retirements	1,020	864
18	1996 Adjustments	0	0
19	12/31/96 Balance	(243,315)	(48,667)
20	1997 Additions	(18,490)	(3,927)
21	1997 Retirements	7,138	276
22	1997 Adjustments	0	0
23	12/30/97 Balance	(254,667)	(52,318)
24	1998 Additions	(20,646)	(4,300)
25	1998 Retirements	7,770	260
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(267,543)	(56,358)
28	1999 Additions	(19,666)	(2,933)
29	1999 Retirements	2,044	0
30	1999 Adjustments	0	0
31	12/31/99 Balance	(285,165)	(59,291)
32	2000 Additions	(17,192)	(3,742)
33	2000 Retirements	6,484	539
34	2000 Adjustments	0	0
35	12/31/00 Balance	(295,873)	(62,494)
36	2001 Additions	(23,885)	(3,882)
37	2001 Retirements	6,922	1,861
38	2001 Adjustments	0	0
39	12/31/01 Balance	(312,836)	(64,515)
		(311,574) GL	(65,199)
		1,262 DIF	(684)

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. 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	(1,347)	(1,420)	(1,383)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	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	(36,338)	(38,390)	(37,364)	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	(13,896)	(14,684)	(14,290)	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	(33,206)	(35,666)	(34,436)	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	(547)	(576)	(562)	0.00%	0
19	320.3 Water Treatment Equipment	(8,281)	(8,539)	(8,410)	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	(28,098)	(30,562)	(29,330)	0.00%	0
25	331.4 Transm. & Distribution Mains	(99,225)	(103,466)	(101,346)	0.00%	0
26	333.4 Services	(28,461)	(25,336)	(26,899)	0.00%	0
27	334.4 Meters & Meter Installations	(11,459)	(13,578)	(12,518)	0.00%	0
28	335.4 Hydrants	(9,797)	(10,219)	(10,008)	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	(17,477)	(17,477)	(15,083)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,223)	(1,155)	0.00%	0
37	344.5 Laboratory Equipment	(85)	(149)	(117)	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)	(537)	(537)	(585)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(3,748)	(4,391)	(4,070)	0.00%	0
42	Total	(294,261.78)	(311,573.85)	(302,918)		0

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. 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	(1,347)	(1,353)	(1,359)	(1,365)	(1,371)	(1,377)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(36,338)	(36,509)	(36,680)	(36,851)	(37,022)	(37,193)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(13,896)	(13,962)	(14,027)	(14,093)	(14,158)	(14,224)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(33,206)	(33,466)	(33,725)	(33,985)	(33,575)	(33,835)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(547)	(550)	(552)	(555)	(557)	(559)
19	320.3 Water Treatment Equipment	(8,281)	(8,331)	(8,381)	(8,430)	(8,480)	(8,530)
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	(28,098)	(28,302)	(28,507)	(28,711)	(28,915)	(29,119)
25	331.4 Transm. & Distribution Mains	(99,225)	(99,634)	(100,042)	(100,451)	(100,859)	(100,604)
26	333.4 Services	(28,461)	(28,621)	(28,548)	(28,708)	(28,869)	(29,029)
27	334.4 Meters & Meter Installations	(11,459)	(11,558)	(11,658)	(11,758)	(11,858)	(11,957)
28	335.4 Hydrants	(9,797)	(9,832)	(9,868)	(9,903)	(9,938)	(9,973)
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	(12,690)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,098)	(1,110)	(1,121)	(1,132)	(1,144)
37	344.5 Laboratory Equipment	(85)	(89)	(92)	(96)	(99)	(103)
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(634)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIP)	(3,748)	0	0	0	0	0
42	Total	<u>(294,261.78)</u>	<u>(278,667.63)</u>	<u>(279,910.69)</u>	<u>(281,387.75)</u>	<u>(282,195.81)</u>	<u>(283,008.87)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(1,383)	(1,389)	(1,395)	(1,401)	(1,408)	(1,414)	(1,420)	(1,383)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT								0
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(37,364)	(37,535)	(37,706)	(37,877)	(38,048)	(38,219)	(38,390)	(37,364)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other intakes								0
10	307.2 Wells & Springs	(14,290)	(14,355)	(14,421)	(14,487)	(14,552)	(14,618)	(14,684)	(14,290)
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	(34,094)	(34,356)	(34,618)	(34,880)	(35,142)	(35,404)	(35,666)	(34,436)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								0
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(562)	(564)	(567)	(569)	(571)	(574)	(576)	(562)
19	320.3 Water Treatment Equipment	(8,240)	(8,290)	(8,340)	(8,389)	(8,439)	(8,489)	(8,539)	(8,410)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								0
22	303.4 Land & Land Rights								0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Standpipes	(29,323)	(29,530)	(29,736)	(29,943)	(30,149)	(30,356)	(30,562)	(29,330)
25	331.4 Transm. & Distribution Mains	(101,012)	(101,421)	(101,830)	(102,239)	(102,648)	(103,057)	(103,466)	(101,346)
26	333.4 Services	(27,442)	(25,425)	(25,591)	(25,758)	(25,003)	(25,170)	(25,336)	(26,899)
27	334.4 Meters & Meter Installations	(12,057)	(12,157)	(12,257)	(12,356)	(12,456)	(12,395)	(13,578)	(12,518)
28	335.4 Hydrants	(10,008)	(10,043)	(10,078)	(10,114)	(10,149)	(10,184)	(10,219)	(10,008)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								0
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	0	(17,477)	(15,083)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(1,155)	(1,166)	(1,177)	(1,189)	(1,200)	(1,211)	(1,223)	(1,155)
37	344.5 Laboratory Equipment	(106)	(114)	(121)	(128)	(135)	(142)	(149)	(117)
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 (Component)	0	0	0	0	0	0	(537)	(585)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,391)	(4,070)
42	Total	<u>(282,399.25)</u>	<u>(281,707.18)</u>	<u>(283,199.46)</u>	<u>(284,691.74)</u>	<u>(285,262.02)</u>	<u>(286,593.30)</u>	<u>(311,573.85)</u>	<u>(302,918)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M. Lubertozzi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	0	0	0	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	0.00%	0
8	360.2 Collection Sewers - Force	0	0	0	0.00%	0
9	361.2 Collection Sewers - Gravity	(17,945)	(18,937)	(18,441)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(63)	(68)	(65)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(142)	(153)	(148)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	0	(2)	(1)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	0	0	0	31.28%	0
24	380.4 Treatment & Disposal Equipment	(38,293)	(39,019)	(38,656)	31.28%	(12,092)
25	381.4 Plant Sewers	0	0	0	31.28%	0
26	382.4 Outfall Sewer Lines	0	0	0	31.28%	0
27	389.4 Other Plant & Misc. Equipment	(1,424)	(1,618)	(1,521)	31.28%	(476)
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(1,889)	(2,602)	(2,246)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(94)	(80)	(87)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(709)	(800)	(755)	0.00%	0
40	TOTAL	(62,482)	(65,199)	(63,841)		(12,568)

0020

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	0	0	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(17,945)	(18,028)	(18,111)	(18,193)	(18,276)	(18,359)	(18,441)	(18,524)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(63)	(63)	(64)	(64)	(65)	(65)	(65)	(66)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	0	0	0	0	0	0	0	(0)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(38,293)	(38,508)	(38,723)	(38,938)	(39,153)	(39,368)	(39,040)	(39,256)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,424)	(1,440)	(1,456)	(1,473)	(1,489)	(1,505)	(1,521)	(1,537)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(1,889)	0	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(94)	0	0	0	0	0	0	0
38	398.5 Other Tangible Plant Allocated-UIF	(709)	0	0	0	0	0	0	0
39	TOTAL	<u>(62,482)</u>	<u>(60,104)</u>	<u>(60,419)</u>	<u>(60,734)</u>	<u>(61,049)</u>	<u>(61,364)</u>	<u>(61,136)</u>	<u>(61,453)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(18,607)	(18,689)	(18,772)	(18,855)	(18,937)	(18,441)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(66)	(67)	(67)	(67)	(68)	(65)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(150)	(150)	(151)	(152)	(153)	(148)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1)	(1)	(1)	(1)	(2)	(1)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(39,473)	(38,370)	(38,586)	(38,802)	(39,019)	(38,656)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,553)	(1,569)	(1,586)	(1,602)	(1,618)	(1,521)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	0	0	0	0	(2,602)	(2,345)
32	392.5 Stores Equipment	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0
37	397.5 Computer Allocated	0	0	0	0	(80)	(87)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(800)	(755)
39	TOTAL	(61,770)	(60,767)	(61,084)	(61,401)	(65,199)	(63,841)

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

Schedule **A-11**

Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	(102,039)	0
2	1993 Additions	(4,900)	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>(106,939)</u>	<u>0</u>
6	1994 Additions	(2,380)	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	(109,319)	0
10	1995 Additions	(4,745)	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	(114,064)	0
14	1996 Additions	(1,050)	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	(115,114)	0
18	1997 Additions	(8,050)	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	(123,164)	0
22	1998 Additions	(5,250)	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	(128,414)	0
26	1999 Additions	(2,800)	(450)
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	(131,214)	(450)
30	2000 Additions	(2,800)	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	(134,014)	(450)
34	2001 Additions	(4,900)	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	(138,914)	(450)
		(134,364)	(450)
		(4,550)	0

Supporting Schedules: A-12

Recap Schedules: A-19

0023

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 - Marion County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] 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	134,014	134,364	134,189
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	<u>134,014</u>	<u>134,364</u>	<u>134,189</u>
6	Service Availability Fees	450	450	450
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>450</u>	<u>450</u>	<u>450</u>

0024

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	134,014	134,364	134,364	134,364	134,364	134,364	134,364
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$134,014</u>	<u>\$134,364</u>	<u>\$134,364</u>	<u>\$134,364</u>	<u>\$134,364</u>	<u>\$134,364</u>	<u>\$134,364</u>
<u>SEWER</u>								
6	Service Availability Fees	450	450	450	450	450	450	450
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>\$450</u>	<u>\$450</u>	<u>\$450</u>	<u>\$450</u>	<u>\$450</u>	<u>\$450</u>	<u>\$450</u>

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

Florida Public Service Commission

Utilities Inc. of Florida - Marion County
 0071-WS
 ended: 12/31/01
 Actual
 Projected

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
WATER								
Service Availability Fees	134,014	134,364	134,364	134,364	134,364	134,364	134,364	134,337
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	\$134,014	\$134,364	\$134,364	\$134,364	\$134,364	\$134,364	\$134,364	\$134,337
SEWER								
Service Availability Fees	450	450	450	450	450	450	450	450
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	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450

0026

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 - Marion 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	13,837	0
2	1993 Additions	3,239	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>17,076</u>	<u>0</u>
6	1994 Additions	3,352	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	20,428	0
10	1995 Additions	3,290	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	23,718	0
14	1996 Additions	3,384	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	27,102	0
18	1997 Additions	3,511	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	30,613	0
22	1998 Additions	3,742	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	34,355	0
26	1999 Additions	3,849	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	38,204	0
30	2000 Additions	3,934	12
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	42,138	12
34	2001 Additions	3,999	12
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	46,137	24

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

Schedule A-14
 Page 1 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) Test Year 12/31/01	(4) Average
1	Service Availability Fees	42,138	46,137	44,138
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>42,138</u>	<u>46,137</u>	<u>44,138</u>
6	Service Availability Fees	12	24	19
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>12</u>	<u>24</u>	<u>19</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 - Marion 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 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)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan	Feb	Mar	Apr	May	Jun
1	Service Availability Fees	42,138	42,471	42,804	43,137	43,470	43,803	44,136
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$42,138</u>	<u>\$42,471</u>	<u>\$42,804</u>	<u>\$43,137</u>	<u>\$43,470</u>	<u>\$43,803</u>	<u>\$44,136</u>
6	Service Availability Fees	12	13	14	15	16	17	18
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>\$12</u>	<u>\$13</u>	<u>\$14</u>	<u>\$15</u>	<u>\$16</u>	<u>\$17</u>	<u>\$18</u>

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

Florida Public Service Commission

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

Schedule A-12
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	44,469	44,803	45,137	45,470	45,804	46,137	44,137
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$44,469</u>	<u>\$44,803</u>	<u>\$45,137</u>	<u>\$45,470</u>	<u>\$45,804</u>	<u>\$46,137</u>	<u>\$44,137</u>
6	Service Availability Fees	19	20	21	22	23	24	18
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>\$19</u>	<u>\$20</u>	<u>\$21</u>	<u>\$22</u>	<u>\$23</u>	<u>\$24</u>	<u>\$18</u>

0030

Company: Utilities Inc. of Florida - Marion 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. Lubertozzi

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

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

0031

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

Florida Public Service Commission

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

Schedule A-16
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
 Docket No.: 020071-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
Water				
1	Total O & M Expense	106,262	111,207	217,469
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>13,283</u>	<u>13,901</u>	<u>27,184</u>
Sewer				
1	Total O & M Expense	41,564	(398)	41,166
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>5,196</u>	<u>(50)</u>	<u>5,146</u>

0033

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule **A-18**
 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.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	834,853	802,923
2	Construction Work in Progress	0	0
3	Other Utility Plant Adjustments	<u>3,399</u>	<u>3,560</u>
4	GROSS UTILITY PLANT	838,252	806,483
5	Less: Accumulated Depreciation	<u>(376,773)</u>	<u>(357,719)</u>
6	NET UTILITY PLANT	<u>461,479</u>	<u>448,764</u>
7	Cash	0	(120)
8	Special Deposits	0	0
9	Other Pre-pays	0	0
10	Accounts Rec'b - Customer	<u>33,874</u>	<u>29,722</u>
11	TOTAL CURRENT ASSETS	33,874	29,602
12	Deferred Rate Case Expense	0	0
13	Other Miscellaneous Deferred Debits	<u>0</u>	<u>0</u>
14	TOTAL DEFERRED DEBITS	<u>0</u>	<u>0</u>
15	TOTAL ASSETS	<u><u>495,352</u></u> 0	<u><u>478,366</u></u> 0

0034

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18
 Page 2 of 3

Preparer: Steven M. Lubertozi

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

No.	ASSETS	(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	Utility Plant in Service	802,923	761,728	761,807	761,807	765,909	766,173	767,910
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	3,560	3,547	3,533	3,520	3,506	3,493	3,480
4	GROSS UTILITY PLANT	806,483	765,275	765,340	765,326	769,415	769,666	771,390
5	Less: Accumulated Depreciation	(357,719)	(339,756)	(341,323)	(343,124)	(344,257)	(345,394)	(344,565)
6	NET UTILITY PLANT	448,764	425,518	424,016	422,202	425,159	424,272	426,824
7	Cash	(120)	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	29,722	21,602	30,601	19,111	33,268	24,599	35,604
11	TOTAL CURRENT ASSETS	29,602	21,602	30,601	19,111	33,268	24,599	35,604
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	478,366	447,120	454,617	441,313	458,427	448,871	462,428

0035

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	769,101	771,066	772,446	773,473	773,549	834,853	775,596
2	Construction Work in Progress	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	3,466	3,453	3,439	3,426	3,412	3,399	3,480
4	GROSS UTILITY PLANT	772,567	774,519	775,885	776,899	776,962	838,252	779,075
5	Less: Accumulated Depreciation	(344,199)	(346,017)	(346,515)	(347,411)	(349,068)	(376,773)	(348,163)
6	NET UTILITY PLANT	428,369	428,502	429,369	429,488	427,893	461,479	430,912
7	Cash	0	0	0	0	0	0	(9)
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	32,951	38,922	30,089	32,004	25,860	33,874	29,862
11	TOTAL CURRENT ASSETS	32,951	38,922	30,089	32,004	25,860	33,874	29,853
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	461,319	467,424	459,458	461,492	453,754	495,352	460,765

0036

Company: Utilities Inc. of Florida - Marion 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. 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	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	(374,046)	(356,447)
5	Other Equity Capital (advances from assoc cos)	0	0
6	TOTAL EQUITY CAPITAL	(374,046)	(356,447)
7	Accounts Payable	(23,580)	(24,823)
8	Payable to Developer	0	0
9	Customer Deposits	(4,730)	(5,000)
10	Accrued Interest	206	217
11	Accrued Taxes	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(28,104)	(29,606)
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	(134,814)	(134,464)
18	Less: Accum. Amortization of CIAC	41,611	42,150
19	ACCUMULATED DEFERRED INCOME TAXES	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(495,352)	(478,366)
		0	0

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. 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	(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	(356,447)	(346,247)	(354,052)	(340,325)	(357,398)	(347,957)	(361,124)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	(356,447)	(346,247)	(354,052)	(340,325)	(357,398)	(347,957)	(361,124)
7	Accounts Payable	(24,823)	(3,392)	(3,392)	(3,392)	(3,392)	(3,392)	(3,392)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(5,000)	(5,220)	(5,220)	(5,260)	(5,260)	(5,460)	(5,460)
10	Accrued Interest	217	418	393	376	351	333	308
11	Accrued Taxes	0	0	0	0	0	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(29,606)	(8,194)	(8,219)	(8,276)	(8,301)	(8,519)	(8,544)
13	Advances For Constructions	0	0	0	0	0	0	0
14	Leas: Accum Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	0	0	0	0	0	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	(134,464)	(135,164)	(135,164)	(135,864)	(136,214)	(136,214)	(136,914)
18	Leas: Accum. Amortization of CIAC	42,150	42,484	42,818	43,152	43,486	43,820	44,154
19	ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(478,366)	(447,120)	(454,617)	(441,313)	(458,427)	(448,871)	(462,428)

0038

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Common Stock Issued	0	0	0	0	0	0	0
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	0	0	0	0	0	0	0
4	Retained Earnings	(361,137)	(366,849)	(359,062)	(360,703)	(352,328)	(374,046)	(356,744)
5	Other Equity Capital (advances from assoc cos)	0	0	0	0	0	0	0
6	TOTAL EQUITY CAPITAL	(361,137)	(366,849)	(359,062)	(360,703)	(352,328)	(374,046)	(356,744)
7	Accounts Payable	(3,392)	(3,392)	(3,392)	(3,392)	(3,392)	(23,580)	(6,593)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(4,680)	(4,680)	(4,820)	(4,820)	(4,730)	(4,730)	(5,026)
10	Accrued Interest	315	288	272	245	233	206	304
11	Accrued Taxes	0	0	0	0	0	0	0
12	TOTAL CURRENT & ACCRUED LIABILITIES	(7,757)	(7,784)	(7,940)	(7,967)	(7,889)	(28,104)	(11,319)
13	Advances For Constructions	0	0	0	0	0	0	0
14	Less: Accum Amortization of AIAC	0	0	0	0	0	0	0
15	Other Deferred Credits	0	0	0	0	0	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	0	0	0	0	0	0	0
17	Contributions in Aid of Construction	(136,914)	(137,614)	(137,614)	(138,314)	(139,364)	(134,814)	(136,510)
18	Less: Accum. Amortization of CIAC	44,488	44,823	45,158	45,492	45,827	41,611	43,805
19	ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0	0
20	TOTAL EQUITY CAPITAL & LIABILITIES	(461,319)	(467,424)	(459,458)	(461,492)	(453,754)	(495,352)	(460,765)

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. 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	151,712	0	151,712	143,752	295,464	B-3 & B-4
2	Operation & Maintenance	106,262	111,207	217,469		217,469	B-3 & B-5
3	Depreciation	20,933	200	21,133		21,133	B-3 & B-13
4	CIAC Amortization	(3,999)	0	(3,999)		(3,999)	B-3
5	PAA Amortization	161	(161)	0		0	
6	Taxes Other Than Income	16,742	1,027	17,769	6,469	24,238	B-3 & B-15
7	Provision for Income Taxes	(4,954)	(38,016)	(42,970)	51,660	8,690	B-3 & C-1
8	OPERATING EXPENSES	<u>135,145</u>	<u>74,257</u>	<u>209,402</u>	<u>58,129</u>	<u>267,531</u>	
9	NET OPERATING INCOME	<u>16,567</u>	<u>(74,257)</u>	<u>(57,690)</u>	<u>85,623</u>	<u>27,933</u>	
11	RATE BASE	<u>281,556</u>		<u>293,849</u>		<u>292,445</u>	
12	RATE OF RETURN	<u>5.88%</u>		<u>(19.63%)</u>		<u>9.55%</u>	

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

0040

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	58,529	0	58,529	735	59,264	B-3 & B-4
2	Operation & Maintenance	41,564	(398)	41,166		41,166	B-3 & B-5
3	Depreciation	4,155	(1,157)	2,999		2,999	B-3 & B-13
4	CIAC Amortization	(12)	0	(12)		(12)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	4,151	153	4,304	33	4,337	B-3 & B-15
7	Provision for Income Tax:	<u>2,178</u>	<u>36</u>	<u>2,214</u>	<u>265</u>	<u>2,479</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>52,037</u>	<u>(1,366)</u>	<u>50,671</u>	<u>298</u>	<u>50,969</u>	
9	NET OPERATING INCOME	<u>6,492</u>	<u>1,366</u>	<u>7,858</u>	<u>437</u>	<u>8,295</u>	
11	RATE BASE	<u>112,221</u>		<u>90,358</u>		<u>86,831</u>	
12	RATE OF RETURN	<u>5.79%</u>		<u>8.70%</u>		<u>9.55%</u>	

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

0041

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	0		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	0	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		143,752		735
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	143,752	0	735
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.	21,984		3,273	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	(13,606)		(2,026)	
7	Additional costs for monthly billing	994		0	
8	Increased in operating expenses - connection to City of Sanford	100,296		0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	808		(1,754)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	730		109	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	111,207	0	(398)	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.	200		(1,157)	
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.	(161)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	1,027	6,469	153	33
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(38,016)	51,660	36	265
17	Total Operating Expense Adjustments	74,257	58,129	(1,366)	298
18	Total Adjustments to Net Operating Income	(74,257)	85,623	1,366	437

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Per Books Water	Account No. and Description	(2) Per Books Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
7	462.1	Public Fire Protection	522.1	Measured - Residential
8	462.2	Private Fire Protection	522.2	Measured - Commercial
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial
10	465	Irrigation Customers	522.4	Measured - Public Authorities
11	466	Sales for Resale	522.5	Measured - Multi-Family
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities
13			524	Revenues from Other Systems
14		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

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Test Year Operating Revenues
 No Index in 2001 (same as page 1)

Florida Public Service Commission

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

Schedule B-4
 Page 2 of 3

Preparer: Steven M. Lubertozi

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

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

0044

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

Schedule B-4
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		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	521.2	Flat Rate - Commercial
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
7	462.1	Public Fire Protection	522.1	Measured - Residential
8	462.2	Private Fire Protection	522.2	Measured - Commercial
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial
10	465	Irrigation Customers	522.4	Measured - Public Authorities
11	466	Sales for Resale	522.5	Measured - Multi-Family
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities
13			524	Revenues from Other Systems
14		<u>TOTAL WATER SALES</u>	525	interdepartmental Sales
15		294,189		
16				<u>TOTAL SEWER SALES</u>
17	470	OTHER WATER REVENUES		59,207
18	471	Forfeited Discounts		
19	472	Misc. Service Revenues		OTHER SEWER REVENUES
20	473	Rents From Water Property	531	Sale of Sludge
21	474	Interdepartmental Rents	532	Forfeited Discounts
22		Other Water Revenues	534	Rents From Sewer Property
			535	Interdepartmental Rents
23		<u>TOTAL OTHER WATER REVENUES</u>	536	Uncollectible Accounts
24		1,275		Misc. Service Revenues
25				<u>57</u>
26		<u>TOTAL WATER OPERATING REVENUES</u>		<u>TOTAL OTHER SEWER REVENUES</u>
27		\$295,464		57
				<u>TOTAL SEWER OPERATING REVENUES</u>
				\$59,264

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc. of Florida - Marion County
 Docket 020071-WS
 Schedule Year Ended 12/31/01
 Interim Final
 Historical 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	47,515	47,515	(13,606)	33,909
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	7,813	7,813	808	8,621
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0		0
5	611	Sludge Removal Expenses												0	0		0
6	615	Purchased Power	703	748	692	734	926	1,220	1,001	610	0	1,525	8	2,683	10,852		10,852
7	616	Fuel for Power Purchased												0	0		0
8	618	Chemicals	4	171	38	98	277	0	244	64	51	68	72	64	1,150		1,150
9	620	Mat. & Sup./Maint. & Rep.	536	1,555	809	992	3,383	856	1,720	898	19	341	819	6,678	18,606		18,606
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	281	281		281
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	415	415		415
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,836	1,836		1,836
13	634	Contractual Services - Mgmt.												0	0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	1,498	1,498		1,498
15	641	Office Supplies & Utilities	39	39	68	38	34	36	33	37	37	33	35	3,225	3,654		3,654
16	642	Testing Expense	185	155	175	198	420	175	175	155	247	165	361	175	2,587		2,587
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	3,337	3,337		3,337
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	4,263	4,263		4,263
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	1,448	1,448	21,984	23,432
24	667	Reg. Comm. Exp. - Other												0	0		0
25	660	Bad Debt Expense	0	0	74	0	0	14	0	41	0	0	0	0	129		129
26	665	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	878	878	102,020	102,899
27	TOTAL		1,467	2,667	1,856	2,061	5,040	2,301	3,173	1,805	354	2,132	1,296	82,110	106,262	111,207	217,469

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	18,469	18,469	(2,026)	16,443
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	3,037	3,037	(1,754)	1,283
4	710	Purchased Sewage Treatment	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	246	237	258	247	250	363	366	294	0	642	348	360	3,612		3,612
7	716	Fuel for Power Purchased												0	0		0
8	718	Chemicals	2	0	0	0	68	0	0	0	0	0	0	0	70		70
9	720	Mat. & Sup./Maint. & Rep.	558	1,186	74	185	570	177	679	571	540	1,152	671	2,993	9,356		9,356
10	731	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	109	109		109
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	714	714		714
13	734	Contractual Services - Mgmt.												0	0		0
14	735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	744	744		744
15	741	Office Supplies & Utilities	15	15	27	15	13	14	13	14	14	13	14	1,253	1,420		1,420
16	742	Testing Expense	0	0	0	17	0	0	0	0	32	0	76	0	125		125
17	750	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,297	1,297		1,297
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	1,657	1,657		1,657
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	563	563	3,273	3,836
24	767	Reg. Comm. Exp. - Other												0	0		0
25	770	Bad Debt Expense	0	0	29	0	0	5	0	16	0	0	0	0	50		50
26	775	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	341	341	109	450
27	TOTAL		821	1,438	388	464	901	560	1,057	896	586	1,807	1,109	31,538	41,564	(398)	41,166

Caclulation of Monthly Billing Expense

Florida Public Service Commission

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

Schedule B-6/1
 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	367	6	\$220
2	Postage	0.275	367	6	606
3	Envelopes - Mailing	0.03170	367	6	70
4	Envelopes - Return	0.02355	367	6	52
5	White Paper	0.02090	367	6	46
6	Additional Office Personnel				<u>0</u>
7	Total Adjustment				<u>\$994</u>
8	Allocated to Water Based on Customers				\$994
9	Allocated to Sewer Based on Customers				\$0

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Compa Utilities Inc. of Florida - Marion 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. Lubertozzi

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	\$47,515	\$22,784	\$24,731	108.5%
2	603 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	604 Employee Pensions & Benefits	7,813	4,168	3,645	87.5%
4	610 Purchased Water	0	0	0	!
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	10,852	6,511	4,341	66.7%
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	1,150	905	245	27.1%
9	620 Mat. & Sup./Maint. & Rep.	18,606	19,682	(1,076)	(5.5%)
10	631 Contractual Services - Engr.	281	183	98	53.8%
11	632 Contractual Services - Acct.	415	569	(154)	(27.0%)
12	633 Contractual Services - Legal	1,836	634	1,202	189.6%
13	634 Contractual Services - Mgmt.	0	292	(292)	n/a
14	635 Contractual Services - Other	1,498	1,586	(88)	(5.5%)
15	641 Office Supplies & Utilities	3,654	0	3,654	n/a
16	642 Testing Expense	2,587	0	2,587	n/a
17	650 Transportation Expenses	3,337	3,499	(162)	(4.6%)
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	4,263	2,680	1,583	59.1%
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	1,448	3,581	(2,133)	(59.6%)
24	667 Reg. Comm. Exp. - Other	0	408	(408)	(100.0%)
25	660 Bad Debt Expense	129	0	129	n/a
26	665 Miscellaneous Expenses	878	0	878	n/a
27	TOTAL	<u>\$106,262</u>	<u>\$67,482</u>	<u>\$38,780</u>	<u>36.5%</u>
28	Total Customer Equivalents	<u>470</u>	<u>401</u>	<u>69</u>	<u>17.2%</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>27.5%</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 - Marion County
 Docket 020071-WS
 Schedule Year Ended 12/31/01
 Interim Final
 Historical Projected

Schedule B-8
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) Difference \$	(5) Difference %
1	701 Salaries & Wages - Employees	\$18,469	\$5,300	13,169	248.5%
2	703 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	704 Employee Pensions & Benefits	3,037	220	2,817	1280.4%
4	710 Purchased Sewage Treatment	0	0	0	#DIV/0!
5	711 Sludge Removal Expenses	0	865	(865)	n/a
6	715 Purchased Power	3,612	2,355	1,257	53.4%
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	70	47	23	48.0%
9	720 Mat. & Sup./Maint. & Rep.	9,356	4,584	4,772	104.1%
10	731 Contractual Services - Engr.	109	9	100	1115.5%
11	732 Contractual Services - Acct.	0	30	(30)	(100.0%)
12	733 Contractual Services - Legal	714	33	681	2063.0%
13	734 Contractual Services - Mgmt.	0	16	(16)	n/a
14	735 Contractual Services - Other	744	85	659	775.1%
15	741 Office Supplies & Utilities	1,420	0	1,420	n/a
16	742 Testing Expense	125	0	125	n/a
17	750 Transportation Expenses	1,297	958	339	35.4%
18	756 Insurance - Vehicle	0	0	0	n/a
19	757 Insurance - General Liability	0	0	0	n/a
20	758 Insurance - Workman's Comp	0	0	0	n/a
21	759 Insurance - Other	1,657	734	923	125.7%
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	563	981	(418)	(42.6%)
24	767 Reg. Comm. Exp. - Other	0	112	(112)	(100.0%)
25	770 Bad Debt Expense	50	344	(294)	(85.5%)
26	775 Miscellaneous Expenses	341	227	114	50.4%
27	TOTAL	\$41,564	\$16,900	\$24,664	59.3%
28	Total Customer Equivalents	70	69	1	1.4%
29	Consumer Price Index - U	176.7	158.6	18.1	10.2%
38	Combined Effect of Customer Growth & CPI-U				11.7%

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 - Marion County
 Docket 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

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

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	2,550	Legal counsel.
2	Water Service Corporation	Accounting	415	Independent accounting and tax services.
3	Water Service Corporation	Engineering Fees	391	Engineering services.
4	Water Service Corporation	Outside Computer Service	104	Computer service.
5	Water Service Corporation	Employment Finder Fees	94	Employment service.
6	Water Service Corporation	Other Outside Charges	2,044	Miscellaneous services.
7	Total		<u>5,598</u>	

0051

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

Schedule B-10
 Page I of I
 Preparer: Steven M. Lubertozi

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 Lubertozi	\$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 - Marion County Schedule B-11
Docket 020071-WS Page 1 of 1
Schedule Year Ended 12/31/01
Interim Final
Historical Projected

Preparer: Steven M. Lubertozzi

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.

N/A

0053

Allocation of Expenses

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
 Docket No 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical 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) Allocation Percentages		(4) Total	(5) Description of Allocation Method	(7) Amounts Allocated			(9) Allocation Percentage	
			UIF	Other Companies/Systems			UIF	Other Companies/Systems	Total	Marion	
										87.04% Water	12.96% Sewer
Water Service Corp. Allocated Expenses:											
1	508	Salaries - Office	3.3%	96.7%	100.0%	31,307	907,279	938,586	1,891	282	
2	524	Outside Services	4.1%	95.9%	100.0%	19,271	453,296	472,567	1,164	173	
3	531	Pension & Benefits	3.5%	96.5%	100.0%	12,647	345,316	357,963	764	114	
4	534	Insurance	3.8%	96.2%	100.0%	36,137	913,332	949,469	2,183	325	
5	553	Office Supplies	3.5%	96.5%	100.0%	3,444	95,591	99,035	208	31	
6	555	Office Utilities	3.7%	96.3%	100.0%	1,764	46,086	47,850	107	16	
7	557	Office Maintenance	3.7%	96.3%	100.0%	4,352	113,759	118,111	263	39	
8	559	Miscellaneous	4.2%	95.8%	100.0%	7,925	182,607	190,532	479	71	
9	604	Operators Expense				0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	7,058	1,051	
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	437	65	
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	696	104	
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(36)	(5)	
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	857	128	
15		Total Expenses				149,189	3,900,999	4,050,188	9,012	1,342	
Utilities, Inc. of Florida Allocated Expenses:											
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(2,808)	(418)	
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(708)	(105)	
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(2,508)	(373)	
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(3,235)	(482)	
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(295)	(44)	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(9,554)	(1,423)	
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(247)	(37)	
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(5,442)	(810)	
25		Total Expenses				(252,357)	109,016	361,373	(15,244)	(2,270)	

Note: Allocation methodology is based predominantly on customer equivalents.

Company: Utilities Inc. of Florida - Marion 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	72		72	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 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	788		788	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	3,129		3,129	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	29		29	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	596		596	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,052		2,052	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,464		2,464	0.00%	0
25	331.4 Transm. & Distribution Mains	4,904		4,904	0.00%	0
26	333.4 Services	1,964		1,964	0.00%	0
27	334.4 Meters & Meter Installations	1,305		1,305	0.00%	0
28	335.4 Hydrants	422		422	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	240		240	0.00%	0
33	340.5 Office Furniture & Equipment	200		200	0.00%	0
34	341.5 Transportation Equipment	2,315		2,315	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	202		202	0.00%	0
37	344.5 Laboratory Equipment	65		65	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	48		48	0.00%	0
40	347.5 Misc Equip (Computer)	138		138	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	<u>20,933</u>	<u>0</u>	<u>20,933</u>		<u>0</u>

0055

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

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	992		992	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	5		5	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)	2		2	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	204		204	31.28%	64
23	380.4 Treatment & Disposal Equipment	0		0	31.28%	0
24	381.4 Plant Sewers	2,587		2,587	31.28%	809
25	382.4 Outfall Sewer Lines	0		0	31.28%	0
26	389.4 Other Plant & Misc. Equipment	0		0	31.28%	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	345		345	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	20		20	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	4,155	0	4,155		873

0056

Taxes Other Than Income

Florida Public Service Commission

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

12/31/01

Schedule B-15
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	6,900	3,332	6,499	11	16,742
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		1,027			1,027
4	Adjusted Test Year	6,900	4,359	6,499	11	17,769
5	RAF assoc. with revenue adjustments	6,469				6,469
6	Total Balance	13,369	4,359	6,499	11	24,238
Sewer						
1	Test Year Per Books	2,682	496	968	5	4,151
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		153			153
4	Adjusted Test Year	2,682	649	968	5	4,304
5	RAF assoc. with revenue adjustments	33				33
6	Total Balance	2,715	649	968	5	4,337

0057

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	4,034	7,135	11,169
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>(5,748)</u>	<u>16,917</u>	<u>11,169</u>
	Water Operations	Deferred	(844)	844	0
		Current	(4,122)		8,690
	Sewer Operations	Deferred	371	(371)	0
		Current	1,812		2,479
	Total		<u>(2,782)</u>	<u>473</u>	<u>11,169</u>

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2

0058

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule C-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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)	23,059	13,169	36,228	27,933	8,295
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(2,776)	13,945	11,169	8,690	2,479
3 Subtotal	20,283	27,113	47,397	36,623	10,774
4 Less: Interest Charges (Sch. C-3)	19,278	(2,042)	17,236	13,290	3,946
5 Taxable Income Per Books	1,005	29,156	30,161	23,333	6,828
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	(6,744)	6,744	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	10,196	(10,196)	0	0	0
9 Taxable Income Before State Taxes	11,201	18,960	30,161	23,333	6,828
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	6,201	18,960	25,161	20,833	4,328
12 State Income Tax (5.5% of Line 11)	341	1,043	1,384	1,146	238
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	341	1,043	1,384	1,146	238
16 Federal Taxable Income (Line 9 - Line 15)	10,860		28,777	22,187	6,590
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	3,692	0	9,784	7,544	2,241
19 Current Federal Inc. Taxes (Line 18)	3,692	0	9,784	7,544	2,241
Summary:					
20 Current State Income Taxes (Line 15)	341	1,043	1,384	1,146	238
21 Current Federal Income Taxes (Line 19)	3,692	6,092	9,784	7,544	2,241
22 Total Current Income Tax Expense (To C-1)	4,034	7,135	11,168	8,690	2,479

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

0059

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	26,022	(8,786)	17,236	13,290	3,946
3	AFUDC (not used for tax calculation)	(6,744)	6,744	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>19,278</u>	<u>(2,042)</u>	<u>17,236</u>	<u>13,290</u>	<u>3,946</u>

0060

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. Lubertozi

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

(6,744)

Supporting Schedules: None
Recap Schedules: C-2

0061

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

Schedule C-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

Accumulated Deferred Income Taxes
Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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)

Line No.	Year	Accumulated Deferred Income Taxes - State				Ending Balance
		Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	
1	12/31/92	0			0	0
2	12/31/93	0	1,023	(72)	0	951
3	12/31/94	951	(1,407)	(228)	0	(684)
4	12/31/95	(684)	2,230	(267)	0	1,279
5	12/31/96	1,279	3,555	(348)	0	4,486
6	12/31/97	4,486	1,890	(224)	0	6,152
7	12/31/98	6,152	1,732	(216)	0	7,668
8	12/31/99	7,668	(1,569)	(211)	0	5,888
9	12/31/00	5,888	(1,358)	(206)	0	4,324
10	12/31/01	4,324	2,320	(204)	0	6,440

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

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

0063

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. Lubertozzi

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>(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.

0064

Parent Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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>
-----------------	--------------------	---------------	-------------------	------------------	----------------------

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.

0065

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. Lubertozzi

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

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

0066

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule C-10
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

0067

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. 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	172,057	45.38%	8.58%	3.89%
2	Short-Term Debt	37,377	9.85%	6.62%	0.65%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	174,707	46.06%	11.05%	5.09%
5	Customer Deposits	(4,865)	-1.28%	6.00%	-0.08%
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>379,276</u>	<u>100.00%</u>		<u>9.55%</u>

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

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

0068

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) Balance 12/31/01	Balance 12/31/00	Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,345,623	73,757,982	72,051,803	(71,879,746)	44.79%	172,057	
2	Short-Term Debt	23,801,000	7,517,000	15,659,000	(15,621,623)	9.73%	37,377	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,169,033	(72,994,326)	45.48%	174,707	
5	Customer Deposits	77,840	69,825	73,833	(78,698)	0.00%	(4,865)	
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>(160,574,393)</u>	<u>100.00%</u>	<u>\$379,276</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

0069

Preferred Stock Outstanding

Florida Public Service Commission

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

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

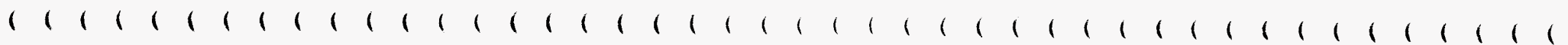
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)X(5)	Effective Cost Rate (12)/(10)

Not applicable.

Recap Schedules: A-19, D-2

0070

70



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 [x]
Historical [x] Projected []

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

Recap Schedules: A-19, D-2

0071

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 [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: Steven M. Lubertozzi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,000,000	1,000,000				9,428	458,000	467,428	9.35%
3	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	9,000,000	1,500,000				16,970	810,900	827,870	9.20%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	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	
	Total		<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> #	8.58%

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

0072

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-6
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

0073

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

0074

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

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
Water																		
Residential																		
<u>Crownwood of Ocala</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	15.91	\$	58.07	\$	58.07	\$	60.97						
Gallonage Charge/ MG	\$	2.25	\$	2.25	\$	4.38	\$	4.54	\$	4.54	\$	4.69						
<u>Golden Hills</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	15.91												
1" Meter	\$	20.40	\$	20.40	\$	39.78												
1" Meter Irrigation	\$	20.40	\$	20.40	\$	39.78												
Gallonage Charge/ MG		2.25		2.25		4.38												
General Service																		
<u>Crownwood of Ocala</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	15.91	\$	58.07	\$	58.07	\$	60.97						
2" Meter Bulk							\$	464.51	\$	464.51	\$	487.74						
5/8" Meter Irrigation	\$	8.16	\$	8.16	\$	15.91												
1.5" Meter Irrigation	\$	40.79	\$	40.79	\$	79.54												
Gallonage Charge	\$	2.25	\$	2.25	\$	4.38	\$	5.46	\$	5.46	\$	5.64						
<u>Golden Hills</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	15.91												
1" Meter	\$	20.40	\$	20.40	\$	39.78												
1.5" Meter	\$	40.79	\$	40.79	\$	79.54												
4" Meter	\$	203.98	\$	203.98	\$	397.76												
Gallonage Charge	\$	2.25	\$	2.25	\$	4.38												

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

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$ 2.25	\$ 8.16	Bimonthly	\$8,463
 <u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$ 2.25	\$ 8.16	" "	\$5,195
1" Meter	36,719,028	3,978	\$ 2.25	\$ 20.40	" "	\$123,189
1" Meter Irrigation	44,250	54	\$ 2.25	\$ 20.40	" "	\$650
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$137,497</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$ 2.25	\$ 8.16	Bimonthly	\$523
5/8" Meter Irrigation	2,219,980	204	\$ 2.25	\$ 8.16	" "	\$5,827
1.5" Meter Irrigation	824,200	12	\$ 2.25	\$ 40.79	" "	\$2,099
 <u>Golden Hills</u>						
5/8" Meter	0	12	\$ 2.25	\$ 8.16	" "	\$49
1" Meter	135,070	72	\$ 2.25	\$ 20.40	" "	\$1,038
1.5" Meter	33,350	12	\$ 2.25	\$ 40.79	" "	\$320
4" Meter	1,103,100	12	\$ 2.25	\$203.98	" "	\$3,706
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$13,562</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$151,059</u>
Revenues per General Ledger		150,437				
Adjustments						
Adjusted Revenues per General Ledger		<u>150,437</u>				
Revenues per Above		<u>151,059</u>				
Unreconcilable Difference		<u>(622)</u>				
Unreconcilable Difference Percent		<u>-0.41%</u>				

0076

Calculation of TYE 12/10/01 Water Revenues
 No Index in 2001(Same as page 1)

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$ 2.25	\$ 8.16	Bimonthly	\$8,463
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$ 2.25	\$ 8.16	" "	\$5,195
1" Meter	36,719,028	3,978	\$ 2.25	\$ 20.40	" "	\$123,189
1" Meter Irrigation	44,250	54	\$ 2.25	\$ 20.40	" "	\$650
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$137,497</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$ 2.25	\$ 8.16	Bimonthly	\$523
5/8" Meter Irrigation	2,219,980	204	\$ 2.25	\$ 8.16	" "	\$5,827
1.5" Meter Irrigation	824,200	12	\$ 2.25	\$ 40.79	" "	\$2,099
<u>Golden Hills</u>						
5/8" Meter	0	12	\$ 2.25	\$ 8.16		\$49
1" Meter	135,070	72	\$ 2.25	\$ 20.40	" "	\$1,038
1.5" Meter	33,350	12	\$ 2.25	\$ 40.79	" "	\$320
4" Meter	1,103,100	12	\$ 2.25	\$ 203.98	" "	\$3,706
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$13,562</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$151,059</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$4.38	\$15.91	Bimonthly	\$16,484
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$4.38	\$15.91	" "	\$10,115
1" Meter	36,719,028	3,978	\$4.38	\$39.78	" "	\$239,912
1" Meter Irrigation	44,250	54	\$4.38	\$39.78	" "	\$1,268
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$267,779</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$4.38	\$15.91	Bimonthly	\$1,019
5/8" Meter Irrigation	2,219,980	204	\$4.38	\$15.91	" "	\$11,345
1.5" Meter Irrigation	824,200	12	\$4.38	\$79.54	" "	\$4,087
<u>Golden Hills</u>						
5/8" Meter	0	12	\$4.38	\$15.91		\$95
1" Meter	135,070	72	\$4.38	\$39.78	" "	\$2,024
1.5" Meter	33,350	12	\$4.38	\$79.54	" "	\$623
4" Meter	1,103,100	12	\$4.38	\$397.76	" "	\$7,217
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$26,410</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$294,189</u>

0078

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.54	58.07	Bimonthly	\$34,322
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$34,322</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.46	58.07	Bimonthly	\$652
2" Meter Bulk	3,665,375	8	5.46	464.51	" "	\$21,910
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$22,562</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$56,884</u>

Revenues per General Ledger	58,472
Adjustments	
Adjusted Revenues per General Ledger	<u>58,472</u>
Revenues per Above	<u>56,884</u>
Unreconcilable Difference	<u>1,588</u>
Unreconcilable Difference Percent	2.72%

0079

Calculation of TYE 12/31/01 Sewer Revenues
 No index in 2001 same as page 4.

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.54	58.07	Bimonthly	\$34,322
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$34,322</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.46	58.07	Bimonthly	\$652
2" Meter Bulk	3,665,375	8	5.46	464.51	" "	\$21,910
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$22,562</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$56,884</u>

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
<u>Crownwood of Ocala</u>					
5/8" Meter	2,285,113	825	4.69	60.97	\$35,862
Total Residential	<u>2,285,113</u>	<u>825</u>			<u>\$35,862</u>
General Service					
<u>Crownwood of Ocala</u>					
5/8" Meter	55,580	12	5.64	60.97	\$679
2" Meter Bulk	3,665,375	8	5.64	487.74	\$22,666
Total General Service	<u>3,720,955</u>	<u>20</u>			<u>\$23,345</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>			<u>\$59,207</u>

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

Schedule E-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Month/ Year	(2) Residential Billing Units	(3) General Service Billing Units	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
Water							
1	January-01	840	22	0	0	44	906
2	February-01	5	0	0	0	0	5
3	March-01	830	22	0	0	46	898
4	April-01	8	0	0	0	0	8
5	May-01	829	22	0	0	46	897
6	June-01	8	0	0	0	0	8
7	July-01	835	22	0	0	46	903
8	August-01	7	0	0	0	0	7
9	September-01	842	22	0	0	44	908
10	October-01	12	0	0	0	0	12
11	November-01	841	22	0	0	44	907
12	December-01	15	0	0	0	0	15
13	Total Water	5,071	132	0	0	270	5,473
Sewer							
14	January-01	135	3	0	0	0	138
15	February-01	0	0	0	0	0	0
16	March-01	138	2	0	0	0	140
17	April-01	1	0	0	0	0	1
18	May-01	135	2	0	0	0	137
19	June-01	2	1	0	0	0	3
20	July-01	135	3	0	0	0	138
21	August-01	1	1	0	0	0	2
22	September-01	137	3	0	0	0	140
23	October-01	2	1	0	0	0	3
24	November-01	134	3	0	0	0	137
25	December-01	4	1	0	0	0	5
26	Total Sewer	825	20	0	0	0	845

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

Schedule E-4
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
Page 1 of 1

Preparer: Steven M. Lubertozi

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

<u>(1)</u> <u>Miscellaneous</u> <u>Charge</u>	<u>(2)</u> <u>Balance</u> <u>Per Books</u>	<u>(3)</u> <u>Utility</u> <u>Adjustment</u>	<u>(4)</u> <u>Adjusted</u> <u>Balance</u>
Initial Connection Fee	(3,780)		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	165		

0084

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. Lubertozzi

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

(1) Line No.	(3) Size	(4) Type	(5) Quantity
(1)	4 1/4"	Mueller	7
(2)	4 1/2"	Mueller	4
(3)	5 1/4"	Mueller	2
(4)	5 1/4"	Dresser	5
(5)	5 1/4"	Kennedy	2
(6)	6 "	Mueller	3
(7)	6 "	American	1
(8)	5 1/4"	Kennedy	1
(9)	5 "	Waterous	3
(10)	5 1/4"	Mueller	1
(11)	4 1/2"	Mueller	1
(12)	4 1/2"	Kennedy	4
(13)	5 "	Waterous	1
(14)	4 1/4"	Mueller	4
(15)	5 1/4"	American	1

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County

Schedule E-7

Docket No. 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

Explanation: Provide a schedule of 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
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Not Applicable

0086

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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.

(1)	(2)	(3)
<u>Line No.</u>	<u>Type</u>	<u>Description</u>
None		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company Utilities Inc. of Florida - Marion 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. Lubertozzi

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

0088

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final
 Historical [x] 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)	
	Marion Water		Marion Sewer		Present Charges		Proposed Charges	
Type Charge	Present Charges	Proposed Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges	Present Charges	Proposed Charges
System Capacity Charge								
Residential-per ERC (___ GPD)	N/A	N/A	\$450.00	\$450.00				
All others-per Gallon/Day	N/A	N/A	\$1.61	\$1.61				
Plant Capacity Charge								
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A				
All others-per Gallon/Day	N/A	N/A	N/A	N/A				
Main Extension Charge								
Residential-per ERC (___ GPD)	N/A	N/A	N/A	N/A				
or-per Lot (____ Front Footage)	N/A	N/A	N/A	N/A				
All others-per Gallon/Day	N/A	N/A	N/A	N/A				
or-per Front Foot	N/A	N/A	N/A	N/A				
Meter Installation Charge								
5/8" x 3/4"	\$350.00	\$350.00	N/A	N/A				
1"	\$350.00	\$350.00	N/A	N/A				
1-1/2"	\$350.00	\$350.00	N/A	N/A				
2"	\$350.00	\$350.00	N/A	N/A				
All Others	\$350.00	\$350.00	N/A	N/A				
Service (Lateral) Installation Charge								
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
Back Flow Preventor Installation Charge								
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost				
Plan Review Charge	N/A	N/A	N/A	N/A				
Inspection Charge	N/A	N/A	N/A	N/A				
Guaranteed Revenue Charge								
With prepayment of Serv. Avail. Charges								
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A				
All others-per Gallon/Month	N/A	N/A	N/A	N/A				
Without prepayment of Serv. Avail. Charges								
Residential-per ERC (___ GPD)/Month	N/A	N/A	N/A	N/A				
All others-per Gallon/Month	N/A	N/A	N/A	N/A				
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A	N/A	N/A	N/A				
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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.

Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 1 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	4	4	0	0	265	0	0.00%
1,000	2	6	2,460	2,460	262	264,740	0.08%
2,000	17	23	33,480	35,940	246	527,020	1.10%
3,000	24	47	70,620	106,560	222	772,560	3.26%
4,000	15	62	59,600	166,160	207	994,560	5.08%
5,000	24	86	120,000	286,160	183	1,201,660	8.75%
6,000	10	96	60,000	346,160	173	1,384,760	10.59%
7,000	16	112	112,000	458,160	157	1,557,860	14.02%
8,000	4	116	32,000	490,160	153	1,714,960	15.00%
9,000	22	138	198,000	688,160	131	1,868,060	21.05%
10,000	16	154	160,000	848,160	115	1,999,160	25.95%
11,000	10	164	110,000	958,160	105	2,114,260	29.31%
12,000	14	178	168,000	1,126,160	91	2,219,360	34.45%
13,000	12	190	156,000	1,282,160	79	2,310,460	39.23%
14,000	4	194	56,000	1,338,160	75	2,389,560	40.94%
15,000	12	206	180,000	1,518,160	63	2,464,660	46.45%
16,000	8	214	128,000	1,646,160	55	2,527,760	50.36%
17,000	12	226	204,000	1,850,160	43	2,582,860	56.60%
18,000	0	226	0	1,850,160	43	2,625,960	56.60%
19,000	0	226	0	1,850,160	43	2,669,060	56.60%
20,000	4	230	80,000	1,930,160	39	2,712,160	59.05%
21,000	0	230	0	1,930,160	39	2,751,260	59.05%
22,000	2	232	44,000	1,974,160	37	2,790,360	60.40%
23,000	2	234	46,000	2,020,160	35	2,827,460	61.80%
24,000	0	234	0	2,020,160	35	2,862,560	61.80%
25,000	2	236	50,000	2,070,160	33	2,897,660	63.33%
26,000	2	238	52,000	2,122,160	31	2,930,760	64.92%
27,000	0	238	0	2,122,160	31	2,961,860	64.92%
28,000	2	240	56,000	2,178,160	29	2,992,960	66.64%
29,000	4	244	116,000	2,294,160	25	3,022,060	70.19%
30,000	0	244	0	2,294,160	25	3,047,160	70.19%
31,000	0	244	0	2,294,160	25	3,072,260	70.19%
32,000	0	244	0	2,294,160	25	3,097,360	70.19%
33,000	0	244	0	2,294,160	25	3,122,460	70.19%
34,000	0	244	0	2,294,160	25	3,147,560	70.19%
35,000	3	247	108,500	2,402,660	22	3,172,660	73.51%
36,000	2	249	72,000	2,474,660	20	3,194,660	75.71%
37,000	0	249	0	2,474,660	20	3,214,660	75.71%
38,000	2	251	76,000	2,550,660	18	3,234,660	78.03%
39,000	2	253	78,000	2,628,660	16	3,252,660	80.42%
40,000	16	269	640,000	3,268,660	0	3,268,660	100.00%
	<u>269</u>	<u>269</u>	<u>3,268,660</u>	<u>3,268,660</u>	<u>0</u>	<u>3,268,660</u>	

Data recorded for 5/8" meter residential water customers. (63001)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 2 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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>	<u>0</u>

Data recorded for 5/8" meter general service water customers. (63004)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 3 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	44	44	0	0	10	0	0.00%
1,000	0	44	0	0	10	10,000	0.00%
2,000	0	44	0	0	10	20,000	0.00%
3,000	0	44	0	0	10	30,000	0.00%
4,000	0	44	0	0	10	40,000	0.00%
5,000	0	44	0	0	10	50,000	0.00%
6,000	2	46	12,000	12,000	8	60,000	13.64%
7,000	2	48	14,000	26,000	6	68,000	29.55%
8,000	2	50	16,000	42,000	4	74,000	47.73%
9,000	2	52	18,000	60,000	2	78,000	68.18%
10,000	0	52	0	60,000	2	80,000	68.18%
11,000	0	52	0	60,000	2	82,000	68.18%
12,000	0	52	0	60,000	2	84,000	68.18%
13,000	0	52	0	60,000	2	86,000	68.18%
14,000	2	54	28,000	88,000	0	88,000	100.00%
15,000	0	54	0	88,000	0	88,000	100.00%
16,000	0	54	0	88,000	0	88,000	100.00%
17,000	0	54	0	88,000	0	88,000	100.00%
18,000	0	54	0	88,000	0	88,000	100.00%
19,000	0	54	0	88,000	0	88,000	100.00%
20,000	0	54	0	88,000	0	88,000	100.00%
21,000	0	54	0	88,000	0	88,000	100.00%
22,000	0	54	0	88,000	0	88,000	100.00%
23,000	0	54	0	88,000	0	88,000	100.00%
24,000	0	54	0	88,000	0	88,000	100.00%
25,000	0	54	0	88,000	0	88,000	100.00%
26,000	0	54	0	88,000	0	88,000	100.00%
27,000	0	54	0	88,000	0	88,000	100.00%
28,000	0	54	0	88,000	0	88,000	100.00%
29,000	0	54	0	88,000	0	88,000	100.00%
30,000	0	54	0	88,000	0	88,000	100.00%
31,000	0	54	0	88,000	0	88,000	100.00%
32,000	0	54	0	88,000	0	88,000	100.00%
33,000	0	54	0	88,000	0	88,000	100.00%
34,000	0	54	0	88,000	0	88,000	100.00%
35,000	0	54	0	88,000	0	88,000	100.00%
36,000	0	54	0	88,000	0	88,000	100.00%
37,000	0	54	0	88,000	0	88,000	100.00%
38,000	0	54	0	88,000	0	88,000	100.00%
39,000	0	54	0	88,000	0	88,000	100.00%
40,000	0	54	0	88,000	0	88,000	100.00%
	<u>54</u>	<u>54</u>	<u>88,000</u>	<u>88,000</u>	<u>0</u>	<u>88,000</u>	

Data recorded for 1" meter residential irrigation water customers. (63009)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	220	220	0	0	3,758	0	0.00%
1,000	94	314	93,760	93,760	3,664	3,757,700	0.16%
2,000	112	426	223,920	317,680	3,552	7,421,640	0.53%
3,000	164	590	492,000	809,680	3,388	10,973,620	1.34%
4,000	127	717	599,120	1,318,800	3,261	14,361,600	2.18%
5,000	199	916	995,700	2,314,500	3,062	17,622,300	3.83%
6,000	213	1,129	1,279,440	3,593,940	2,848	20,683,860	5.95%
7,000	194	1,323	1,355,060	4,949,000	2,655	23,532,180	8.19%
8,000	195	1,517	1,556,160	6,505,160	2,460	26,186,920	10.77%
9,000	197	1,714	1,768,500	8,273,660	2,264	28,647,140	13.70%
10,000	186	1,899	1,856,400	10,130,060	2,078	30,910,860	16.77%
11,000	166	2,066	1,829,300	11,959,360	1,912	32,988,940	19.80%
12,000	115	2,181	1,382,400	13,341,760	1,797	34,900,720	22.09%
13,000	114	2,295	1,482,000	14,823,760	1,683	36,697,300	24.55%
14,000	130	2,424	1,813,280	16,637,040	1,553	38,379,880	27.55%
15,000	99	2,524	1,491,900	18,128,940	1,454	39,932,940	30.02%
16,000	96	2,620	1,542,400	19,671,340	1,357	41,386,540	32.57%
17,000	92	2,712	1,564,000	21,235,340	1,265	42,743,740	35.16%
18,000	95	2,808	1,716,840	22,952,180	1,170	44,008,940	38.01%
19,000	62	2,870	1,178,000	24,130,180	1,108	45,178,760	39.96%
20,000	53	2,923	1,066,800	25,196,980	1,054	46,286,580	41.72%
21,000	47	2,970	987,840	26,184,820	1,007	47,341,060	43.36%
22,000	63	3,033	1,378,520	27,563,340	945	48,348,500	45.64%
23,000	62	3,095	1,426,000	28,989,340	883	49,293,280	48.00%
24,000	42	3,137	1,006,560	29,995,900	841	50,176,060	49.67%
25,000	36	3,173	900,000	30,895,900	805	51,016,900	51.16%
26,000	29	3,202	762,840	31,658,740	776	51,821,740	52.42%
27,000	28	3,230	756,000	32,414,740	748	52,597,240	53.67%
28,000	24	3,254	659,680	33,074,420	724	53,344,740	54.77%
29,000	42	3,296	1,218,000	34,292,420	682	54,068,680	56.78%
30,000	20	3,316	600,000	34,892,420	662	54,750,620	57.78%
31,000	26	3,342	806,000	35,698,420	636	55,412,560	59.11%
32,000	22	3,364	704,000	36,402,420	614	56,048,500	60.28%
33,000	10	3,374	330,000	36,732,420	604	56,662,440	60.82%
34,000	20	3,394	680,000	37,412,420	584	57,266,380	61.95%
35,000	26	3,420	910,000	38,322,420	558	57,850,320	63.46%
36,000	26	3,446	936,000	39,258,420	532	58,408,260	65.01%
37,000	22	3,468	814,000	40,072,420	510	58,940,200	66.35%
38,000	26	3,494	988,000	41,060,420	484	59,450,140	67.99%
39,000	26	3,520	1,014,000	42,074,420	458	59,934,080	69.67%
40,000	458	3,978	18,317,600	60,392,020	0	60,392,020	100.00%
	<u>3,978</u>	<u>3,978</u>	<u>60,392,020</u>	<u>60,392,020</u>	<u>0</u>	<u>60,392,020</u>	

Data recorded for 1" meter residential water customers. (63010)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	40	40	0	0	32	0	0.00%
1,000	4	44	4,000	4,000	28	32,000	1.52%
2,000	2	46	4,000	8,000	26	60,000	3.03%
3,000	6	52	18,000	26,000	20	86,000	9.85%
4,000	2	54	8,000	34,000	18	106,000	12.88%
5,000	4	58	20,000	54,000	14	124,000	20.45%
6,000	0	58	0	54,000	14	138,000	20.45%
7,000	0	58	0	54,000	14	152,000	20.45%
8,000	2	60	16,000	70,000	12	166,000	26.52%
9,000	2	62	18,000	88,000	10	178,000	33.33%
10,000	2	64	20,000	108,000	8	188,000	40.91%
11,000	2	66	22,000	130,000	6	196,000	49.24%
12,000	0	66	0	130,000	6	202,000	49.24%
13,000	2	68	26,000	156,000	4	208,000	59.09%
14,000	2	70	28,000	184,000	2	212,000	69.70%
15,000	0	70	0	184,000	2	214,000	69.70%
16,000	0	70	0	184,000	2	216,000	69.70%
17,000	0	70	0	184,000	2	218,000	69.70%
18,000	0	70	0	184,000	2	220,000	69.70%
19,000	0	70	0	184,000	2	222,000	69.70%
20,000	0	70	0	184,000	2	224,000	69.70%
21,000	0	70	0	184,000	2	226,000	69.70%
22,000	0	70	0	184,000	2	228,000	69.70%
23,000	0	70	0	184,000	2	230,000	69.70%
24,000	0	70	0	184,000	2	232,000	69.70%
25,000	0	70	0	184,000	2	234,000	69.70%
26,000	0	70	0	184,000	2	236,000	69.70%
27,000	0	70	0	184,000	2	238,000	69.70%
28,000	0	70	0	184,000	2	240,000	69.70%
29,000	0	70	0	184,000	2	242,000	69.70%
30,000	0	70	0	184,000	2	244,000	69.70%
31,000	0	70	0	184,000	2	246,000	69.70%
32,000	0	70	0	184,000	2	248,000	69.70%
33,000	0	70	0	184,000	2	250,000	69.70%
34,000	0	70	0	184,000	2	252,000	69.70%
35,000	0	70	0	184,000	2	254,000	69.70%
36,000	0	70	0	184,000	2	256,000	69.70%
37,000	0	70	0	184,000	2	258,000	69.70%
38,000	0	70	0	184,000	2	260,000	69.70%
39,000	0	70	0	184,000	2	262,000	69.70%
40,000	2	72	80,000	264,000	0	264,000	100.00%
	<u>72</u>	<u>72</u>	<u>264,000</u>	<u>264,000</u>	<u>0</u>	<u>264,000</u>	

Data recorded for 1" meter general service water customers. (63011)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	6	6	0	0	6	0	0.00%
1,000	0	6	0	0	6	6,000	0.00%
2,000	0	6	0	0	6	12,000	0.00%
3,000	0	6	0	0	6	18,000	0.00%
4,000	0	6	0	0	6	24,000	0.00%
5,000	0	6	0	0	6	30,000	0.00%
6,000	0	6	0	0	6	36,000	0.00%
7,000	0	6	0	0	6	42,000	0.00%
8,000	0	6	0	0	6	48,000	0.00%
9,000	2	8	16,560	16,560	4	54,000	24.91%
10,000	0	8	0	16,560	4	58,160	24.91%
11,000	0	8	0	16,560	4	62,320	24.91%
12,000	4	12	49,920	66,480	0	66,480	100.00%
13,000	0	12	0	66,480	0	66,480	100.00%
14,000	0	12	0	66,480	0	66,480	100.00%
15,000	0	12	0	66,480	0	66,480	100.00%
16,000	0	12	0	66,480	0	66,480	100.00%
17,000	0	12	0	66,480	0	66,480	100.00%
18,000	0	12	0	66,480	0	66,480	100.00%
19,000	0	12	0	66,480	0	66,480	100.00%
20,000	0	12	0	66,480	0	66,480	100.00%
21,000	0	12	0	66,480	0	66,480	100.00%
22,000	0	12	0	66,480	0	66,480	100.00%
23,000	0	12	0	66,480	0	66,480	100.00%
24,000	0	12	0	66,480	0	66,480	100.00%
25,000	0	12	0	66,480	0	66,480	100.00%
26,000	0	12	0	66,480	0	66,480	100.00%
27,000	0	12	0	66,480	0	66,480	100.00%
28,000	0	12	0	66,480	0	66,480	100.00%
29,000	0	12	0	66,480	0	66,480	100.00%
30,000	0	12	0	66,480	0	66,480	100.00%
31,000	0	12	0	66,480	0	66,480	100.00%
32,000	0	12	0	66,480	0	66,480	100.00%
33,000	0	12	0	66,480	0	66,480	100.00%
34,000	0	12	0	66,480	0	66,480	100.00%
35,000	0	12	0	66,480	0	66,480	100.00%
36,000	0	12	0	66,480	0	66,480	100.00%
37,000	0	12	0	66,480	0	66,480	100.00%
38,000	0	12	0	66,480	0	66,480	100.00%
39,000	0	12	0	66,480	0	66,480	100.00%
40,000	0	12	0	66,480	0	66,480	100.00%
	<u>12</u>	<u>12</u>	<u>66,480</u>	<u>66,480</u>	<u>0</u>	<u>66,480</u>	

Data recorded for 1.5" meter general service water customers. (63012)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	0	0	0	0	12	432,000	0.00%
37,000	0	0	0	0	12	444,000	0.00%
38,000	0	0	0	0	12	456,000	0.00%
39,000	0	0	0	0	12	468,000	0.00%
40,000	12	12	480,000	480,000	0	480,000	100.00%
	<u>12</u>	<u>12</u>	<u>480,000</u>	<u>480,000</u>	<u>0</u>	<u>480,000</u>	

Data recorded for 4" meter general service water customers. (63015)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 8 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	102	102	0	0	723	0	0.00%
1,000	51	153	51,360	51,360	672	723,280	1.15%
2,000	60	213	119,400	170,760	612	1,395,200	3.81%
3,000	84	297	253,260	424,020	528	2,007,420	9.47%
4,000	91	388	363,600	787,620	437	2,535,220	17.58%
5,000	85	473	427,000	1,214,620	352	2,972,120	27.12%
6,000	74	547	441,960	1,656,580	278	3,323,620	36.98%
7,000	80	627	560,000	2,216,580	198	3,601,460	49.49%
8,000	52	679	416,000	2,632,580	146	3,799,300	58.77%
9,000	42	721	376,560	3,009,140	104	3,945,140	67.18%
10,000	22	743	220,000	3,229,140	82	4,049,140	72.09%
11,000	18	761	198,000	3,427,140	64	4,131,140	76.51%
12,000	6	767	72,000	3,499,140	58	4,195,140	78.12%
13,000	18	785	234,000	3,733,140	40	4,253,140	83.35%
14,000	8	793	112,000	3,845,140	32	4,293,140	85.85%
15,000	2	795	30,000	3,875,140	30	4,325,140	86.52%
16,000	8	803	128,000	4,003,140	22	4,355,140	89.37%
17,000	4	807	68,000	4,071,140	18	4,377,140	90.89%
18,000	6	813	108,000	4,179,140	12	4,395,140	93.30%
19,000	2	815	38,000	4,217,140	10	4,407,140	94.15%
20,000	2	817	40,000	4,257,140	8	4,417,140	95.04%
21,000	2	819	42,000	4,299,140	6	4,425,140	95.98%
22,000	2	821	44,000	4,343,140	4	4,431,140	96.96%
23,000	0	821	0	4,343,140	4	4,435,140	96.96%
24,000	0	821	0	4,343,140	4	4,439,140	96.96%
25,000	0	821	0	4,343,140	4	4,443,140	96.96%
26,000	0	821	0	4,343,140	4	4,447,140	96.96%
27,000	0	821	0	4,343,140	4	4,451,140	96.96%
28,000	2	823	56,000	4,399,140	2	4,455,140	98.21%
29,000	0	823	0	4,399,140	2	4,457,140	98.21%
30,000	0	823	0	4,399,140	2	4,459,140	98.21%
31,000	0	823	0	4,399,140	2	4,461,140	98.21%
32,000	0	823	0	4,399,140	2	4,463,140	98.21%
33,000	0	823	0	4,399,140	2	4,465,140	98.21%
34,000	0	823	0	4,399,140	2	4,467,140	98.21%
35,000	0	823	0	4,399,140	2	4,469,140	98.21%
36,000	0	823	0	4,399,140	2	4,471,140	98.21%
37,000	0	823	0	4,399,140	2	4,473,140	98.21%
38,000	0	823	0	4,399,140	2	4,475,140	98.21%
39,000	0	823	0	4,399,140	2	4,477,140	98.21%
40,000	2	825	80,000	4,479,140	0	4,479,140	100.00%
	<u>825</u>	<u>825</u>	<u>4,479,140</u>	<u>4,479,140</u>	<u>0</u>	<u>4,479,140</u>	

Data recorded for 5/8" meter residential water customers. (63501)

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	0	0	0	0	24	0	0.00%
1,000	2	2	2,000	2,000	22	24,000	0.53%
2,000	0	2	0	2,000	22	46,000	0.53%
3,000	2	4	6,000	8,000	20	68,000	2.12%
4,000	0	4	0	8,000	20	88,000	2.12%
5,000	2	6	10,000	18,000	18	108,000	4.76%
6,000	2	8	12,000	30,000	16	126,000	7.94%
7,000	0	8	0	30,000	16	142,000	7.94%
8,000	0	8	0	30,000	16	158,000	7.94%
9,000	0	8	0	30,000	16	174,000	7.94%
10,000	0	8	0	30,000	16	190,000	7.94%
11,000	2	10	22,000	52,000	14	206,000	13.76%
12,000	0	10	0	52,000	14	220,000	13.76%
13,000	0	10	0	52,000	14	234,000	13.76%
14,000	0	10	0	52,000	14	248,000	13.76%
15,000	0	10	0	52,000	14	262,000	13.76%
16,000	2	12	32,000	84,000	12	276,000	22.22%
17,000	0	12	0	84,000	12	288,000	22.22%
18,000	4	16	72,000	156,000	8	300,000	41.27%
19,000	2	18	38,000	194,000	6	308,000	51.32%
20,000	0	18	0	194,000	6	314,000	51.32%
21,000	0	18	0	194,000	6	320,000	51.32%
22,000	2	20	44,000	238,000	4	326,000	62.96%
23,000	0	20	0	238,000	4	330,000	62.96%
24,000	0	20	0	238,000	4	334,000	62.96%
25,000	0	20	0	238,000	4	338,000	62.96%
26,000	0	20	0	238,000	4	342,000	62.96%
27,000	0	20	0	238,000	4	346,000	62.96%
28,000	0	20	0	238,000	4	350,000	62.96%
29,000	0	20	0	238,000	4	354,000	62.96%
30,000	2	22	60,000	298,000	2	358,000	78.84%
31,000	0	22	0	298,000	2	360,000	78.84%
32,000	0	22	0	298,000	2	362,000	78.84%
33,000	0	22	0	298,000	2	364,000	78.84%
34,000	0	22	0	298,000	2	366,000	78.84%
35,000	0	22	0	298,000	2	368,000	78.84%
36,000	0	22	0	298,000	2	370,000	78.84%
37,000	0	22	0	298,000	2	372,000	78.84%
38,000	0	22	0	298,000	2	374,000	78.84%
39,000	0	22	0	298,000	2	376,000	78.84%
40,000	2	24	80,000	378,000	0	378,000	100.00%
	<u>24</u>	<u>24</u>	<u>378,000</u>	<u>378,000</u>	<u>0</u>	<u>378,000</u>	

Data recorded for 5/8" meter general service water customers. (63502)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	22	22	0	0	182	0	0.00%
1,000	4	26	4,000	4,000	178	182,000	0.10%
2,000	2	28	4,000	8,000	176	360,000	0.20%
3,000	2	30	6,000	14,000	174	536,000	0.36%
4,000	8	38	32,000	46,000	166	710,000	1.18%
5,000	4	42	20,000	66,000	162	876,000	1.69%
6,000	10	52	60,000	126,000	152	1,038,000	3.22%
7,000	4	56	28,000	154,000	148	1,190,000	3.94%
8,000	4	60	32,000	186,000	144	1,338,000	4.75%
9,000	2	62	18,000	204,000	142	1,482,000	5.21%
10,000	2	64	20,000	224,000	140	1,624,000	5.73%
11,000	10	74	110,000	334,000	130	1,764,000	8.54%
12,000	6	80	72,000	406,000	124	1,894,000	10.38%
13,000	4	84	52,000	458,000	120	2,018,000	11.71%
14,000	6	90	84,000	542,000	114	2,138,000	13.85%
15,000	6	96	90,000	632,000	108	2,252,000	16.16%
16,000	2	98	32,000	664,000	106	2,360,000	16.97%
17,000	2	100	34,000	698,000	104	2,466,000	17.84%
18,000	10	110	180,000	878,000	94	2,570,000	22.44%
19,000	4	114	76,000	954,000	90	2,664,000	24.39%
20,000	8	122	160,000	1,114,000	82	2,754,000	28.48%
21,000	0	122	0	1,114,000	82	2,836,000	28.48%
22,000	6	128	132,000	1,246,000	76	2,918,000	31.85%
23,000	0	128	0	1,246,000	76	2,994,000	31.85%
24,000	2	130	48,000	1,294,000	74	3,070,000	33.08%
25,000	4	134	100,000	1,394,000	70	3,144,000	35.63%
26,000	2	136	52,000	1,446,000	68	3,214,000	36.96%
27,000	2	138	54,000	1,500,000	66	3,282,000	38.34%
28,000	4	142	112,000	1,612,000	62	3,348,000	41.21%
29,000	4	146	116,000	1,728,000	58	3,410,000	44.17%
30,000	4	150	120,000	1,848,000	54	3,468,000	47.24%
31,000	2	152	62,000	1,910,000	52	3,522,000	48.82%
32,000	2	154	64,000	1,974,000	50	3,574,000	50.46%
33,000	4	158	132,000	2,106,000	46	3,624,000	53.83%
34,000	2	160	68,000	2,174,000	44	3,670,000	55.57%
35,000	2	162	70,000	2,244,000	42	3,714,000	57.36%
36,000	0	162	0	2,244,000	42	3,756,000	57.36%
37,000	2	164	74,000	2,318,000	40	3,798,000	59.25%
38,000	0	164	0	2,318,000	40	3,838,000	59.25%
39,000	6	170	234,000	2,552,000	34	3,878,000	65.24%
40,000	34	204	1,360,000	3,912,000	0	3,912,000	100.00%
	<u>204</u>	<u>204</u>	<u>3,912,000</u>	<u>3,912,000</u>	<u>0</u>	<u>3,912,000</u>	

Data recorded for 5/8" meter general service irrigation water customers. (63503)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	2	2	36,000	36,000	10	216,000	8.26%
19,000	0	2	0	36,000	10	226,000	8.26%
20,000	0	2	0	36,000	10	236,000	8.26%
21,000	0	2	0	36,000	10	246,000	8.26%
22,000	0	2	0	36,000	10	256,000	8.26%
23,000	0	2	0	36,000	10	266,000	8.26%
24,000	0	2	0	36,000	10	276,000	8.26%
25,000	0	2	0	36,000	10	286,000	8.26%
26,000	0	2	0	36,000	10	296,000	8.26%
27,000	0	2	0	36,000	10	306,000	8.26%
28,000	0	2	0	36,000	10	316,000	8.26%
29,000	0	2	0	36,000	10	326,000	8.26%
30,000	0	2	0	36,000	10	336,000	8.26%
31,000	0	2	0	36,000	10	346,000	8.26%
32,000	0	2	0	36,000	10	356,000	8.26%
33,000	0	2	0	36,000	10	366,000	8.26%
34,000	0	2	0	36,000	10	376,000	8.26%
35,000	0	2	0	36,000	10	386,000	8.26%
36,000	0	2	0	36,000	10	396,000	8.26%
37,000	0	2	0	36,000	10	406,000	8.26%
38,000	0	2	0	36,000	10	416,000	8.26%
39,000	0	2	0	36,000	10	426,000	8.26%
40,000	10	12	400,000	436,000	0	436,000	100.00%
	<u>12</u>	<u>12</u>	<u>436,000</u>	<u>436,000</u>	<u>0</u>	<u>436,000</u>	

Data recorded for 1.5" meter general service irrigation water customers. (63001)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 12 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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 $\frac{[(1)X(6)]}{(1)X(6)+5}$	Percentage of Total
0	102	102	0	0	723	0	0.00%
1,000	51	153	51,360	51,360	672	723,280	1.14%
2,000	60	213	119,400	170,760	612	1,395,200	3.79%
3,000	84	297	253,260	424,020	528	2,007,420	9.42%
4,000	91	388	363,600	787,620	437	2,535,220	17.49%
5,000	85	473	427,000	1,214,620	352	2,972,120	26.97%
6,000	74	547	441,960	1,656,580	278	3,323,620	36.79%
7,000	80	627	560,000	2,216,580	198	3,601,460	49.22%
8,000	52	679	416,000	2,632,580	146	3,799,300	58.46%
9,000	42	721	376,560	3,009,140	104	3,945,140	66.82%
10,000	22	743	220,000	3,229,140	82	4,049,140	71.71%
11,000	18	761	198,000	3,427,140	64	4,131,140	76.11%
12,000	6	767	72,000	3,499,140	58	4,195,140	77.70%
13,000	18	785	234,000	3,733,140	40	4,253,140	82.90%
14,000	8	793	112,000	3,845,140	32	4,293,140	85.39%
15,000	2	795	30,000	3,875,140	30	4,325,140	86.05%
16,000	8	803	128,000	4,003,140	22	4,355,140	88.90%
17,000	4	807	68,000	4,071,140	18	4,377,140	90.41%
18,000	6	813	108,000	4,179,140	12	4,395,140	92.81%
19,000	2	815	38,000	4,217,140	10	4,407,140	93.65%
20,000	2	817	40,000	4,257,140	8	4,417,140	94.54%
21,000	2	819	42,000	4,299,140	6	4,425,140	95.47%
22,000	2	821	44,000	4,343,140	4	4,431,140	96.45%
23,000	0	821	0	4,343,140	4	4,435,140	96.45%
24,000	0	821	0	4,343,140	4	4,439,140	96.45%
25,000	0	821	0	4,343,140	4	4,443,140	96.45%
26,000	0	821	0	4,343,140	4	4,447,140	96.45%
27,000	0	821	0	4,343,140	4	4,451,140	96.45%
28,000	0	821	0	4,343,140	4	4,455,140	96.45%
29,000	0	821	0	4,343,140	4	4,459,140	96.45%
30,000	0	821	0	4,343,140	4	4,463,140	96.45%
31,000	0	821	0	4,343,140	4	4,467,140	96.45%
32,000	0	821	0	4,343,140	4	4,471,140	96.45%
33,000	0	821	0	4,343,140	4	4,475,140	96.45%
34,000	0	821	0	4,343,140	4	4,479,140	96.45%
35,000	0	821	0	4,343,140	4	4,483,140	96.45%
36,000	0	821	0	4,343,140	4	4,487,140	96.45%
37,000	0	821	0	4,343,140	4	4,491,140	96.45%
38,000	0	821	0	4,343,140	4	4,495,140	96.45%
39,000	0	821	0	4,343,140	4	4,499,140	96.45%
40,000	4	825	160,000	4,503,140	0	4,503,140	100.00%
<u>825</u>		<u>825</u>	<u>4,503,140</u>	<u>4,503,140</u>	<u>0</u>	<u>4,503,140</u>	

Data recorded for 5/8" meter residential sewer customers. (63522)

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	0	0	0	0	12	0	0.00%
1,000	2	2	2,000	2,000	10	12,000	1.79%
2,000	0	2	0	2,000	10	22,000	1.79%
3,000	2	4	6,000	8,000	8	32,000	7.14%
4,000	0	4	0	8,000	8	40,000	7.14%
5,000	2	6	10,000	18,000	6	48,000	16.07%
6,000	2	8	12,000	30,000	4	54,000	26.79%
7,000	0	8	0	30,000	4	58,000	26.79%
8,000	0	8	0	30,000	4	62,000	26.79%
9,000	0	8	0	30,000	4	66,000	26.79%
10,000	0	8	0	30,000	4	70,000	26.79%
11,000	2	10	22,000	52,000	2	74,000	46.43%
12,000	0	10	0	52,000	2	76,000	46.43%
13,000	0	10	0	52,000	2	78,000	46.43%
14,000	0	10	0	52,000	2	80,000	46.43%
15,000	0	10	0	52,000	2	82,000	46.43%
16,000	0	10	0	52,000	2	84,000	46.43%
17,000	0	10	0	52,000	2	86,000	46.43%
18,000	0	10	0	52,000	2	88,000	46.43%
19,000	0	10	0	52,000	2	90,000	46.43%
20,000	0	10	0	52,000	2	92,000	46.43%
21,000	0	10	0	52,000	2	94,000	46.43%
22,000	0	10	0	52,000	2	96,000	46.43%
23,000	0	10	0	52,000	2	98,000	46.43%
24,000	0	10	0	52,000	2	100,000	46.43%
25,000	0	10	0	52,000	2	102,000	46.43%
26,000	0	10	0	52,000	2	104,000	46.43%
27,000	0	10	0	52,000	2	106,000	46.43%
28,000	0	10	0	52,000	2	108,000	46.43%
29,000	0	10	0	52,000	2	110,000	46.43%
30,000	2	12	60,000	112,000	0	112,000	100.00%
31,000	0	12	0	112,000	0	112,000	100.00%
32,000	0	12	0	112,000	0	112,000	100.00%
33,000	0	12	0	112,000	0	112,000	100.00%
34,000	0	12	0	112,000	0	112,000	100.00%
35,000	0	12	0	112,000	0	112,000	100.00%
36,000	0	12	0	112,000	0	112,000	100.00%
37,000	0	12	0	112,000	0	112,000	100.00%
38,000	0	12	0	112,000	0	112,000	100.00%
39,000	0	12	0	112,000	0	112,000	100.00%
40,000	0	12	0	112,000	0	112,000	100.00%
	<u>12</u>	<u>12</u>	<u>112,000</u>	<u>112,000</u>	<u>0</u>	<u>112,000</u>	

Data recorded for 5/8" meter general service sewer customers. (63523)

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.:

Schedule E-14
 Page 14 of 14

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

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	8	0	0.00%
1,000	0	0	0	0	8	8,170	0.00%
2,000	0	0	0	0	8	16,340	0.00%
3,000	0	0	0	0	8	24,510	0.00%
4,000	0	0	0	0	8	32,680	0.00%
5,000	0	0	0	0	8	40,850	0.00%
6,000	0	0	0	0	8	49,020	0.00%
7,000	0	0	0	0	8	57,190	0.00%
8,000	0	0	0	0	8	65,360	0.00%
9,000	0	0	0	0	8	73,530	0.00%
10,000	0	0	0	0	8	81,700	0.00%
11,000	0	0	0	0	8	89,870	0.00%
12,000	0	0	0	0	8	98,040	0.00%
13,000	0	0	0	0	8	106,210	0.00%
14,000	0	0	0	0	8	114,380	0.00%
15,000	0	0	0	0	8	122,550	0.00%
16,000	0	0	0	0	8	130,720	0.00%
17,000	0	0	0	0	8	138,890	0.00%
18,000	0	0	0	0	8	147,060	0.00%
19,000	0	0	0	0	8	155,230	0.00%
20,000	0	0	0	0	8	163,400	0.00%
21,000	0	0	0	0	8	171,570	0.00%
22,000	0	0	0	0	8	179,740	0.00%
23,000	0	0	0	0	8	187,910	0.00%
24,000	0	0	0	0	8	196,080	0.00%
25,000	0	0	0	0	8	204,250	0.00%
26,000	0	0	0	0	8	212,420	0.00%
27,000	0	0	0	0	8	220,590	0.00%
28,000	0	0	0	0	8	228,760	0.00%
29,000	0	0	0	0	8	236,930	0.00%
30,000	0	0	0	0	8	245,100	0.00%
31,000	0	0	0	0	8	253,270	0.00%
32,000	0	0	0	0	8	261,440	0.00%
33,000	0	0	0	0	8	269,610	0.00%
34,000	0	0	0	0	8	277,780	0.00%
35,000	0	0	0	0	8	285,950	0.00%
36,000	0	0	0	0	8	294,120	0.00%
37,000	0	0	0	0	8	302,290	0.00%
38,000	0	0	0	0	8	310,460	0.00%
39,000	0	0	0	0	8	318,630	0.00%
40,000	8	8	326,800	326,800	0	326,800	100.00%
	<u>8</u>	<u>8</u>	<u>326,800</u>	<u>326,800</u>	<u>0</u>	<u>326,800</u>	

Data recorded for 2" meter general service sewer customers. (63525)

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

Marion County

Systems 630/635/622

Golden Hills/Crownwood/BFF Corp.

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) * Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	4.763	0		0.321		
Feb-01	4.208	0	6.379	0.025	2.246	25.0%
Mar-01	4.441	0		0.014		
Apr-01	5.937	0	8.231	0.080	2.053	19.8%
May-01	7.859	0		0.085		
Jun-01	5.251	0	10.107	0.090	2.828	21.6%
Jul-01	3.999	0		0.007		
Aug-01	4.219	0	6.064	0.042	2.105	25.6%
Sep-01	3.637	0		0.030		
Oct-01	5.219	0	7.061	0.066	1.699	19.2%
Nov-01	5.057	0		0.083		
Dec-01	4.907	0	7.590	0.010	2.281	22.9%
Total	59.497	0	45.432	0.853	13.212	22.2%

(Above data in millions of gallons)

* Total Gallons Sold includes water sold to Golden Hills and Crownwood subdivisions.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Crownwood	Adjustment	Individual Plant Flows (Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-01	0.220	0.037			0.257	0.000
Feb-01	0.220	0.037			0.257	0.000
Mar-01	0.250	0.042			0.292	0.000
Apr-01	0.300	0.050			0.350	0.000
May-01	0.527	0.088			0.615	0.000
Jun-01	0.510	0.085			0.595	0.000
Jul-01	0.558	0.093			0.651	0.000
Aug-01	0.651	0.109			0.760	0.000
Sep-01	0.720	0.120			0.840	0.000
Oct-01	0.620	0.103			0.723	0.000
Nov-01	0.570	0.095			0.665	0.000
Dec-01	0.620	0.103			0.723	0.000
Total	5.766	0.962			6.728	0.000

(Above data in millions of gallons)

Note: Recent flow tests indicate that sewage flows for 2001 were understated, and that total flows for 2001 should be 5.766 MG rather than 5.766 MG. The adjustments in Col. 2 spread that correction evenly over the recorded monthly flows.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		600,000
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.	1/30/01 [Main break]	418,000
	5/22/01 [No unusual occurrences]	385,000
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/22/01 (2) 5/28/01 (3) 5/16/01 (4) 5/27/01 (5) 5/26/01	385,000 368,000 338,000 332,000 331,000
[May is the month with the highest pumpage rate.]	AVERAGE	350,800
4 Average Daily Flow	Max Month Annual	253,516 163,005
5 Required Fire Flow		500 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Treatment Plant Data

Florida Public Service Commission

Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 : 020071-WS
 Ended: December 31, 2001

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

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

	MONTH	GPD
Plant Capacity (Three Month Average Daily Flow (TMADF)		40,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
Average Daily Flow Max Month (a)	Sep-01	28,004
Highest TMADF	Oct-01	25,282

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

Schedule F-5
Page 1 of 2
Preparer: Seidman, F.

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		770 gpm
Firm Reliable well pumping capacity (largest well out), gpm		330 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		6,667 gallons
Total usable storage, gal.		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		253,516 gpd
Maximum day, maximum month demand,		385,000 gpd
Peak hour demand = 2 x max day		770,000 gpd
Instantaneous demand (see table, page 2),	456 customers	734 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	22.21% of water pumped	36,197 gpd, avg
Acceptable unaccounted for	12.50%	20,376 gpd, avg
Excess unaccounted for		15,822 gpd, avg

Used & Useful Analysis:

Rates were last set for this system in Docket No. 930826-WS, by stipulated settlement. Used & useful was last set for this system in Docket No. 881324-WS. The water treatment system was found to be 100% used & useful, as it had in the prior proceeding, with emphasis on the ability to meet instantaneous demand. There have been no significant changes in the system although ERCs appear to be increasing somewhat at a slow, erratic pace.

This system treats water by simple chlorination. The only storage is in hydropneumatic tanks and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful. The current analysis supports the previous findings that the production, treatment, pumping and storage facilities are 100% used & useful.

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

A =	Peak demand	734 gpm
B =	Property needed to serve five years after TY	110.62 gpm
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	11 gpm
E =	Firm Reliable Capacity	330 gpm

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

0111

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

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

INPUT INFORMATION:

Permitted capacity, Three month average daily flow (TMADF)	40,000 gpd
Annual average daily flow	18,433 gpd
Maximum month, average daily flow	28,004 gpd
Highest TMADF	25,282 gpd
Treated, not sold	11.43% of wastewater treated
	2,107 gpd

Used & Useful Analysis:

Rates were last set for this system in Docket No. 930826-WS, by stipulated settlement. Used & useful was last set for this system in Docket No. 881324-WS. The wastewater treatment system was found to be 64.13% used & useful. Although billed gallons have remained fairly constant over the years, treated flows have decreased markedly, such that, even with the addition of a bulk customer that alone uses 60% more than the existing residential customers, the treated flows have hardly changed. Treated flows are estimated based on pumping hours times theoretical flow rates. It has been determined that flow rates had previously been calculated incorrectly. A correction to the calculation has been made, but a review of calculated treated flows vs billed gallons for the test year reveals that flows are now less than billed gallons, indicating that flows are still not being correctly calculated. Using calculated flows would, therefore, result in an understatement of plant used & useful. A correction multiplier was determined based on the conservative assumption that treated flows should at least be equal to billed gallons plus a 10% allowance for infiltration. The ratio of that amount to calculated gallons treated is 1.14. Peak demand, TMADF was, therefore, adjusted by the 1.14 "correction multiplier" for the purpose of calculating used and useful.

Percent Used & Useful = (A + B - C)/D x 100%, where:	68.65%
A = Peak demand, TMADF x 1.14 multiplier	25,282 gpd
B = Property needed to serve five years after TY (see Sch. F- 8 &10)	2,178 gpd
C = Excess treated wastewater	0 gpd
D = Permitted Capacity, TMADF	40,000 gpd

The above used and useful factor is applicable to all treatment and disposal plant accounts.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Distribution System

Rates were last set for this system in Docket No. 930826-WS, by stipulated settlement. Used & useful was last set for this system in Docket No. 881324-WS. The water distribution system was found to be 61.24% used & useful, based on a 547 ERC system capacity, 296 ERC's connected, and an 18 month, 39 ERC margin reserve allowance.

Currently, there are 463 connections. The property needed to serve five years after the test year, at the projected growth rate, would be 69 connections. Compared to the 547 connection capacity, the projected 532 connections calculates to a 97% U&U. Use 100%.

Wastewater Collection System

The wastewater collection system serves only the Crownwood area. In Docket No. 881324-WS, the collection system was found to be 95% used & useful. The system has expanded somewhat since then and lines have been added to meet growth. The system is essentially built out and is 100% used & useful.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Pumping, Treatment & Storage

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	14 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.60 gpm/ERC
PN =	Property needed expressed in U units	110.62 gpm

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	4 ERCs/yr
PT =	Post test year period per statute	3 yrs (see Schedule F-10)
U =	Unit of measure utilized in U&U calculations.	181.50 gpd/ERC
PN =	Property needed expressed in U units	2178 gpd

Water Distribution System

$PN = EG \times PT \times U$

where:

EG =	Equivalent annual growth in ERCs	14 ERCs/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.00 ERC
PN =	Property needed expressed in U units	69.14 ERCs

Wastewater Collection System

Built out.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	375	398	387	36,895,508	95,461	41,018,258	430	
2	TY-3	398	414	406	47,553,324	117,126	53,050,674	453	5.41%
3	TY-2	414	420	417	43,134,597	103,440	49,558,364	479	5.78%
4	TY-1	420	427	424	47,054,670	111,109	52,628,304	474	-1.13%
5	TY	427	441	434	40,850,408	94,125	45,355,128	482	1.73%
Average Growth Through 5-Year Period (Col. 8)									2.95%

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

Constant:	425.9283733	X	Y
X Coefficient:	12.50699336	1	430
R^2:	0.806898253	2	453
		3	479
		4	474
		5	482
		10	551

Growth has been erratic, but the R^2 for the regression equation shows sufficient correlation to warrant its use. The projected ERCs in Year 10 (five years after the test year) is 551. Five years growth is 69 ERCs.

Company: Utilities, Inc. of Florida (630/635-Golden Hills/Crownwood)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(3) Beginning	(4) Ending	(4) Average					
1	TY-4	69	68	69	2,600,620	37,965	2,825,680	74	
2	TY-3	68	68	68	2,431,920	35,764	2,444,440	68	-8.17%
3	TY-2	68	69	69	2,251,513	32,869	2,310,033	70	2.82%
4	TY-1	69	69	69	2,163,034	31,348	2,186,384	70	-0.76%
5	TY	69	69	69	2,231,333	32,338	5,958,913	184	164.20%
Average Growth Through 5-Year Period (Col. 8)									<u>39.53%</u>

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

	X	Y
Constant:	27.091567	1 74
X Coefficient:	22.107622	2 68
R^2:	0.4727378	3 70
		4 70
		5 184

Prior to 2001, the system had been built out and stable. In 2001, a bulk utility customer, BFF Corp. was added. The increase in gallons treated represents only 9 months flows of the bulk customer. According to prior annual reports of BFF, there was a steady 94 ERCs between 1997 and 2000. There was a 4 ERC increase in 2001. According to Order No. PSC-02-0847-PAA-SU, in which rates were set for BFF based on purchased services from UIF, BFF has a build out capacity of 111 ERCs. At the rate of 4 ERCs per year, BFF will be built out in 3 years. Based on UIF's gallons billed for BFF in 2001, the maximum month flow was 591,000 gallons in September, and the 3MADF was 16,200 GPD or 165 GPD/ERC. Including 10% for infiltration, the GPD/ERC for purposes of growth is 181.5. This figure is used on Schedule F-8.

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 650,348	[a] \$ 4,405	\$ 654,754	\$ 632,029	\$ 643,391	A-5
2	Utility Land & Land Rights	12,615		12,615	12,615	12,615	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	[b]	-	-	-	-
5	Less: Accumulated Depreciation	(311,574)	[a]	(1,463)	(294,262)	(303,649)	A-9
6	Less: CIAC	(134,364)	[a]	(2,170)	(134,014)	(135,274)	A-12
7	Accumulated Amortization of CIAC	46,137	[a]	46,137	42,138	44,138	A-14
9	Allocated Plant	5,111	[c]	5,111	5,350	5,230	-
10	Working Capital Allowance	13,283	[d]	13,283	13,283	13,283	A-17
11	Total Rate Base	<u>\$ 281,556</u>	<u>\$ 772</u>	<u>\$ 282,328</u>	<u>\$ 277,139</u>	<u>\$ 279,734</u>	

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

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

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

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

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 161,810	[a] \$ (4,402)	\$ 157,408	\$ 148,200	\$ 152,804	A-6
2	Utility Land & Land Rights	10,080		10,080	10,080	10,080	A-6
3	Less: Non-Used & Useful Plant		[b] (17,895)	(17,895)		(17,895)	A-7
4	Construction Work in Progress	-	[c] -	-	-	-	-
5	Less: Accumulated Depreciation	(65,199)	[a] 8,054	(57,146)	(62,482)	(59,814)	A-10
6	Less: CIAC	(450)	[a] -	(450)	(450)	(450)	A-12
7	Accumulated Amortization of CIAC	24	[a] -	24	12	18	A-14
9	Allocated Plant	761	[d] -	761	693	727	-
10	Working Capital Allowance	<u>5,196</u>	[e] -	<u>5,196</u>	<u>5,196</u>	<u>5,196</u>	A-17
11	Total Rate Base	<u>\$ 112,221</u>	<u>\$ (14,244)</u>	<u>\$ 97,978</u>	<u>\$ 101,249</u>	<u>\$ 90,666</u>	

Notes:

- [a] Includes adjustments reflected in last rate case.
- [b] Reduced by Non-Used & Useful of Treatment & Disposal Plant accounts for Crownwood (630/635)
- [c] WIP that should be completed within twelve months.
- [d] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.
- [e] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses.

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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	2,895	2,895	2,895		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	12,615	12,615	12,615		
7	304.2 Structures & Improvements	67,720	67,720	67,720		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	23,661	23,763	23,712		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	62,269	62,870	62,570		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	948	948	948		
19	320.3 Water Treatment Equipment	13,092	13,506	13,299		
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	90,737	91,781	91,259		
25	331.4 Transm. & Distribution Mains	210,384	211,746	211,065		
26	333.4 Services	77,049	86,858	81,954		
27	334.4 Meters & Meter Installations	23,935	24,011	23,973		
28	335.4 Hydrants	18,994	19,006	19,000		
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156		
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	23,126	25,758	24,442		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134		
37	344.5 Laboratory Equipment	551	1,116	834		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	634	561	597		
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	13,520	12,632		
42	Total	644,643	662,963	653,805		

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	2,895	2,895	2,895	2,895	2,895	2,895	2,895
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	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,661	23,661
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	62,269	62,269	62,269	62,269	62,661	62,661	62,870
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,092	13,092	13,092	13,092	13,092	13,092	13,114
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	90,737	90,737	90,737	90,737	91,781	91,781	91,781
25	331.4 Transm. & Distribution Mains	210,384	210,384	210,384	210,384	210,384	210,605	210,605
26	333.4 Services	77,049	77,049	77,128	77,128	79,055	79,098	80,039
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	23,935	23,935	23,935
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	18,994	18,994
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
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	23,126	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	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	551	551	551	551	1,116	1,116	1,116
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)	634	0	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated Plant)	11,744	0	0	0	0	0	0
42	Total	644,643	609,140	609,219	609,219	613,146	613,410	614,582

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

Company: Utilities Inc. of Florida - Marion 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. 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	2,895	2,895	2,895	2,895	2,895	2,895	2,895
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						0	0
6	303.2 Land & Land Rights	12,615	12,615	12,615	12,615	12,615	12,615	12,615
7	304.2 Structures & Improvements	67,720	67,720	67,720	67,720	67,720	67,720	67,720
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23,661	23,661	23,661	23,661	23,661	23,763	23,712
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 Genaration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	62,870	62,870	62,870	62,870	62,870	62,870	62,570
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT						0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	948	948	948	948	948	948	948
19	320.3 Water Treatment Equipment	13,114	13,506	13,506	13,506	13,506	13,506	13,299
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT						0	0
22	303.4 Land & Land Rights	0	0	0	0	0	0	0
23	304.4 Structures & Improvements	0	0	0	0	0	0	0
24	330.4 Distr. Reservoirs & Sandpipes	91,781	91,781	91,781	91,781	91,781	91,781	91,259
25	331.4 Transm. & Distribution Mains	210,605	210,605	210,605	210,605	210,605	211,746	211,065
26	333.4 Services	81,230	82,802	83,893	84,921	84,921	86,858	81,954
27	334.4 Meters & Meter Installations	23,935	23,935	23,935	23,935	24,011	24,011	23,973
28	335.4 Hydrants	18,994	18,994	18,994	18,994	18,994	19,006	19,000
29	339.4 Other Plant & Misc. Equipment	2,156	2,156	2,156	2,156	2,156	2,156	2,156
30	GENERAL PLANT						0	0
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	0	0	0	0	0	0	0
33	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341.5 Transportation Equipment	0	0	0	0	0	25,758	24,442
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	2,134	2,134	2,134	2,134	2,134	2,134	2,134
37	344.5 Laboratory Equipment	1,116	1,116	1,116	1,116	1,116	1,116	834
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	561	597
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	13,520	12,632
42	Total	615,773	617,737	618,828	619,856	619,932	662,963	653,805

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	0	0	0		0
3	352.1 Franchises	0	0	0		0
4	389.1 Other Plant & Misc. Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,080	10,080	10,080		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	0	0	0		0
9	361.2 Collection Sewers - Gravity	44,699	56,736	50,718		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	185	185	185		0
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells	264	264	264		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	91	45		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	0	0	0	31.28%	0
24	380.4 Treatment & Disposal Equipment	90,186	91,041	90,614	31.28%	28,344
25	381.4 Plant Sewers				31.28%	0
26	382.4 Outfall Sewer Lines	0	0	0	31.28%	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	31.28%	2,119
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	0	0	0		0
32	391.5 Transportation Equipment	3,443	3,835	3,639		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	318	318	318		0
35	394.5 Laboratory Equipment	82	166	124		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	0	0	0		0
38	397.5 Misc Equip (Computer)	94	84	89		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,154	2,317	2,236		0
40						
	Total	158,280	171,890	165,086		30,463

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	44,699	44,699
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	0	0	0	91	91	91
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,186	90,186	90,186	90,186	90,186	90,186	90,752
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	3,443	0	0	0	0	0	0
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	82	82	82	82	166	166	166
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	94	0	0	0	0	0	0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	2,154	0	0	0	0	0	0
40								
	Total	158,280	152,588	152,588	152,588	152,763	152,763	153,329

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT							
2	351.1 Organization	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,080	10,080	10,080	10,080	10,080	10,080	10,080
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	44,699	44,699	44,699	44,699	44,699	56,736	50,718
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	185	185	185	185	185	185	185
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	264	264	264	264	264	264	264
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	91	91	91	91	91	91	45
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal Equipment	90,752	90,752	91,041	91,041	91,041	91,041	90,614
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	6,774	6,774	6,774	6,774	6,774	6,774	6,774
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0
32	391.5 Transportation Equipment	0	0	0	0	0	3,835	3,639
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	318	318	318	318	318	318	318
35	394.5 Laboratory Equipment	166	166	166	166	166	166	124
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	0	0	0	0	0	0	0
38	397.5 Misc Equip (Computer)	0	0	0	0	0	84	89
39	398.5 Other Tangible Plant (Allocated Plant-UFP)	0	0	0	0	0	2,317	2,236
40								
	Total	153,320	153,329	153,618	153,618	153,618	171,890	165,086

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
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	(1,347)	(1,420)	(1,383)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	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	(36,338)	(38,390)	(37,364)	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	(13,896)	(14,684)	(14,290)	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	(33,206)	(35,666)	(34,436)	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	(547)	(576)	(562)	0.00%	0
19	320.3 Water Treatment Equipment	(8,281)	(8,539)	(8,410)	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	(28,098)	(30,562)	(29,330)	0.00%	0
25	331.4 Transm. & Distribution Mains	(99,225)	(103,466)	(101,346)	0.00%	0
26	333.4 Services	(28,461)	(25,336)	(26,899)	0.00%	0
27	334.4 Meters & Meter Installations	(11,459)	(13,578)	(12,518)	0.00%	0
28	335.4 Hydrants	(9,797)	(10,219)	(10,008)	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	(17,477)	(17,477)	(15,083)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,223)	(1,155)	0.00%	0
37	344.5 Laboratory Equipment	(85)	(149)	(117)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment			0	0.00%	0
40	347.5 Misc Equipment (Computer)		(537)	(585)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(3,748)	(4,391)	(4,070)	0.00%	0
42	Total	<u>(294,261.78)</u>	<u>(311,573.85)</u>	<u>(302,918)</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(1,347)	(1,353)	(1,359)	(1,365)	(1,371)	(1,377)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(36,338)	(36,509)	(36,680)	(36,851)	(37,022)	(37,193)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lale, River & Other intakes						
10	307.2 Wells & Springs	(13,896)	(13,962)	(14,027)	(14,093)	(14,158)	(14,224)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Generation Equipment						
14	311.2 Pumping Equipment	(33,206)	(33,466)	(33,725)	(33,985)	(33,575)	(33,835)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(547)	(550)	(552)	(555)	(557)	(559)
19	320.3 Water Treatment Equipment	(8,281)	(8,331)	(8,381)	(8,430)	(8,480)	(8,530)
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	(28,098)	(28,302)	(28,507)	(28,711)	(28,915)	(29,119)
25	331.4 Transm. & Distribution Mains	(99,225)	(99,634)	(100,042)	(100,451)	(100,859)	(100,604)
26	333.4 Services	(28,461)	(28,621)	(28,548)	(28,708)	(28,869)	(29,029)
27	334.4 Meters & Meter Installations	(11,459)	(11,558)	(11,658)	(11,758)	(11,858)	(11,957)
28	335.4 Hydrants	(9,797)	(9,832)	(9,868)	(9,903)	(9,938)	(9,973)
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	(12,690)	0	0	0	0	0
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(1,087)	(1,098)	(1,110)	(1,121)	(1,132)	(1,144)
37	344.5 Laboratory Equipment	(85)	(89)	(92)	(96)	(99)	(103)
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	0	0	0	0	0	0
40	347.5 Misc Equipment (Computer)	(634)	0	0	0	0	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(3,748)	0	0	0	0	0
42	Total	<u>(294,261.78)</u>	<u>(278,667.63)</u>	<u>(279,910.69)</u>	<u>(281,387.75)</u>	<u>(282,195.81)</u>	<u>(283,008.87)</u>

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. Lubertozzi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(1,383)	(1,389)	(1,395)	(1,401)	(1,408)	(1,414)	(1,420)	(1,383)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(37,364)	(37,535)	(37,706)	(37,877)	(38,048)	(38,219)	(38,390)	(37,364)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other intakes								0
10	307.2 Wells & Springs	(14,290)	(14,355)	(14,421)	(14,487)	(14,552)	(14,618)	(14,684)	(14,290)
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	(34,094)	(34,356)	(34,618)	(34,880)	(35,142)	(35,404)	(35,666)	(34,436)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(562)	(564)	(567)	(569)	(571)	(574)	(576)	(562)
19	320.3 Water Treatment Equipment	(8,240)	(8,290)	(8,340)	(8,389)	(8,439)	(8,489)	(8,539)	(8,410)
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	(29,323)	(29,530)	(29,736)	(29,943)	(30,149)	(30,356)	(30,562)	(29,330)
25	331.4 Transm. & Distribution Mains	(101,012)	(101,421)	(101,830)	(102,239)	(102,648)	(103,057)	(103,466)	(101,346)
26	333.4 Services	(27,442)	(25,425)	(25,591)	(25,758)	(25,003)	(25,170)	(25,336)	(26,899)
27	334.4 Meters & Meter Installations	(12,057)	(12,157)	(12,257)	(12,356)	(12,456)	(12,395)	(13,578)	(12,518)
28	335.4 Hydrants	(10,008)	(10,043)	(10,078)	(10,114)	(10,149)	(10,184)	(10,219)	(10,008)
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	(17,477)	(15,083)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(1,155)	(1,166)	(1,177)	(1,189)	(1,200)	(1,211)	(1,223)	(1,155)
37	344.5 Laboratory Equipment	(106)	(114)	(121)	(128)	(135)	(142)	(149)	(117)
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	(537)	(585)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,391)	(4,070)
42	Total	<u>(282,399.25)</u>	<u>(281,707.18)</u>	<u>(283,199.46)</u>	<u>(284,691.74)</u>	<u>(285,262.02)</u>	<u>(286,593.30)</u>	<u>(311,573.85)</u>	<u>(302,918)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M. Lubertozzi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	0	0	0	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	0.00%	0
8	360.2 Collection Sewers - Force	0	0	0	0.00%	0
9	361.2 Collection Sewers - Gravity	(17,945)	(18,937)	(18,441)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(63)	(68)	(65)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(142)	(153)	(148)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	0	(2)	(1)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	0	0	0	31.28%	0
24	380.4 Treatment & Disposal Equipment	(38,293)	(39,019)	(38,656)	31.28%	(12,092)
25	381.4 Plant Sewers	0	0	0	31.28%	0
26	382.4 Outfall Sewer Lines	0	0	0	31.28%	0
27	389.4 Other Plant & Misc. Equipment	(1,424)	(1,618)	(1,521)	31.28%	(476)
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(1,889)	(2,602)	(2,246)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(94)	(80)	(87)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(709)	(800)	(755)	0.00%	0
40	TOTAL	(62,482)	(65,199)	(63,841)		(12,568)

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	0	0	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(17,945)	(18,028)	(18,111)	(18,193)	(18,276)	(18,359)	(18,441)	(18,524)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(63)	(63)	(64)	(64)	(65)	(65)	(65)	(66)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370.3 Receiving Wells	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	0	0	0	0	0	0	0	(0)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(38,293)	(38,508)	(38,723)	(38,938)	(39,153)	(39,368)	(39,040)	(39,256)
24	381.4 Plant Sewers	0	0	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,424)	(1,440)	(1,456)	(1,473)	(1,489)	(1,505)	(1,521)	(1,537)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391.5 Transportation Equipment	(1,889)	0	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(94)	0	0	0	0	0	0	0
38	398.5 Other Tangible Plant Allocated-UIF	(709)	0	0	0	0	0	0	0
39	TOTAL	<u>(62,482)</u>	<u>(60,104)</u>	<u>(60,419)</u>	<u>(60,734)</u>	<u>(61,049)</u>	<u>(61,364)</u>	<u>(61,136)</u>	<u>(61,453)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	0	0	0	0	0	0
2	352.1 Franchises	0	0	0	0	0	0
3	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353.2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)	(1,921)
7	360.2 Collection Sewers - Force	0	0	0	0	0	0
8	361.2 Collection Sewers - Gravity	(18,607)	(18,689)	(18,772)	(18,855)	(18,937)	(18,441)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(66)	(67)	(67)	(67)	(68)	(65)
11	364.2 Flow Measuring Devices	0	0	0	0	0	0
12	365.2 Flow Measuring Installations	0	0	0	0	0	0
13	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353.3 Land & Land Rights	0	0	0	0	0	0
16	354.3 Structures & Improvements	0	0	0	0	0	0
17	370.3 Receiving Wells	(150)	(150)	(151)	(152)	(153)	(148)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(1)	(1)	(1)	(1)	(2)	(1)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	0	0	0	0	0	0
23	380.4 Treatment & Disposal Equipment	(39,473)	(38,370)	(38,586)	(38,802)	(39,019)	(38,656)
24	381.4 Plant Sewers	0	0	0	0	0	0
25	382.4 Outfall Sewer Lines	0	0	0	0	0	0
26	389.4 Other Plant & Misc. Equipment	(1,553)	(1,569)	(1,586)	(1,602)	(1,618)	(1,521)
27	GENERAL PLANT						
28	353.5 Land & Land Rights	0	0	0	0	0	0
29	354.5 Structures & Improvements	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0
31	391.5 Transportation Equipment	0	0	0	0	(2,602)	(2,245)
32	392.5 Stores Equipment	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0
37	397.5 Computer Allocated	0	0	0	0	(80)	(87)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(800)	(755)
39	TOTAL	<u>(61,770)</u>	<u>(60,767)</u>	<u>(61,084)</u>	<u>(61,401)</u>	<u>(65,199)</u>	<u>(63,841)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. 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	151,712	0	151,712	20,332	172,044	B-3 & B-4
2	Operation & Maintenance	106,262	0	106,262		106,262	B-3 & B-5
3	Depreciation	20,933	200	21,133		21,133	B-3 & B-13
4	CIAC Amortization	(3,999)	0	(3,999)		(3,999)	B-3
5	PAA Amortization	161	(161)	0		0	
6	Taxes Other Than Income	16,742	0	16,742	915	17,657	B-3 & B-15
7	Provision for Income Taxes	(4,954)	4,557	(397)	7,307	6,910	B-3 & C-1
8	OPERATING EXPENSES	<u>135,145</u>	<u>4,596</u>	<u>139,741</u>	<u>8,222</u>	<u>147,963</u>	
9	NET OPERATING INCOME	<u>16,567</u>	<u>(4,596)</u>	<u>11,971</u>	<u>12,110</u>	<u>24,081</u>	
11	RATE BASE	<u>281,556</u>		<u>282,328</u>		<u>279,734</u>	
12	RATE OF RETURN	<u>5.88%</u>		<u>4.24%</u>		<u>8.61%</u>	

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	58,529	0	58,529	1,127	59,656	B-3 & B-4
2	Operation & Maintenance	41,564	0	41,564		41,564	B-3 & B-5
3	Depreciation	4,155	(200)	3,955		3,955	B-3 & B-13
4	CIAC Amortization	(12)	0	(12)		(12)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	4,151	0	4,151	51	4,202	B-3 & B-15
7	Provision for Income Tax:	<u>2,178</u>	<u>(441)</u>	<u>1,737</u>	<u>404</u>	<u>2,141</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>52,037</u>	<u>(641)</u>	<u>51,395</u>	<u>455</u>	<u>51,850</u>	
9	NET OPERATING INCOME	<u>6,492</u>	<u>641</u>	<u>7,134</u>	<u>672</u>	<u>7,806</u>	
11	RATE BASE	<u>112,221</u>		<u>97,978</u>		<u>90,666</u>	
12	RATE OF RETURN	<u>5.79%</u>		<u>7.28%</u>		<u>8.61%</u>	

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

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	0		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	0	0	0	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		20,332		1,127
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	20,332	0	1,127
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.	200		(200)	
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.	(161)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	0	915	0	51
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	4,557	7,307	(441)	404
17	Total Operating Expense Adjustments	4,596	8,222	(641)	455
18	Total Adjustments to Net Operating Income	(4,596)	12,110	641	672

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc. of Florida - Marion 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. 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	47,515	47,515	0	47,515
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	7,813	7,813	0	7,813
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	611	Sludge Removal Expenses												0	0	0	0
6	615	Purchased Power	703	748	692	734	926	1,220	1,001	610	0	1,525	8	2,683	10,852		10,852
7	616	Fuel for Power Purchased												0	0	0	0
8	618	Chemicals	4	171	38	98	277	0	244	64	51	68	72	64	1,150		1,150
9	620	Mat. & Sup./Maint. & Rep.	536	1,555	809	992	3,383	856	1,720	898	19	341	819	6,678	18,606		18,606
10	631	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	281	281		281
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	415	415		415
12	633	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	1,836	1,836		1,836
13	634	Contractual Services - Mgmt.												0	0		0
14	635	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	1,498	1,498		1,498
15	641	Office Supplies & Utilities	39	39	68	38	34	36	33	37	37	33	35	3,225	3,654		3,654
16	642	Testing Expense	185	155	175	198	420	175	175	155	247	165	361	175	2,587		2,587
17	650	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	3,337	3,337		3,337
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	4,263	4,263		4,263
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	1,448	1,448	0	1,448
24	667	Reg. Comm. Exp. - Other												0	0		0
25	660	Bad Debt Expense	0	0	74	0	0	14	0	41	0	0	0	0	129		129
26	665	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	878	878	0	878
27	TOTAL		1,467	2,667	1,856	2,061	5,040	2,301	3,173	1,805	354	2,132	1,296	82,110	106,262	0	106,262

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	0	0	0	0	0	0	0	0	0	0	0	18,469	18,469	0	18,469
2	703	Salaries & Wages - Officers, Etc.												0	0	0	0
3	704	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	3,037	3,037	0	3,037
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	0
6	715	Purchased Power	246	237	258	247	250	363	366	294	0	642	348	360	3,612		3,612
7	716	Fuel for Power Purchased												0	0	0	0
8	718	Chemicals	2	0	0	0	68	0	0	0	0	0	0	0	70		70
9	720	Mat. & Sup./Maint. & Rep.	558	1,186	74	185	570	177	679	571	540	1,152	671	2,993	9,356		9,356
10	731	Contractual Services - Engr.	0	0	0	0	0	0	0	0	0	0	0	109	109		109
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	714	714		714
13	734	Contractual Services - Mgmt.												0	0		0
14	735	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	744	744		744
15	741	Office Supplies & Utilities	15	15	27	15	13	14	13	14	14	13	14	1,253	1,420		1,420
16	742	Testing Expense	0	0	0	17	0	0	0	0	32	0	76	0	125		125
17	750	Transportation Expenses	0	0	0	0	0	0	0	0	0	0	0	1,297	1,297		1,297
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	1,657	1,657		1,657
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	563	563	0	563
24	767	Reg. Comm. Exp. - Other												0	0		0
25	770	Bad Debt Expense	0	0	29	0	0	5	0	16	0	0	0	0	50		50
26	775	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	341	341	0	341
27	TOTAL		821	1,438	388	464	901	560	1,057	896	586	1,807	1,109	31,538	41,564	0	41,564

Company: Utilities Inc. of Florida - Marion County
 Docket No 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	72		72	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 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	788		788	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	3,129		3,129	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	29		29	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	596		596	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,052		2,052	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,464		2,464	0.00%	0
25	331.4 Transm. & Distribution Mains	4,904		4,904	0.00%	0
26	333.4 Services	1,964		1,964	0.00%	0
27	334.4 Meters & Meter Installations	1,305		1,305	0.00%	0
28	335.4 Hydrants	422		422	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	240		240	0.00%	0
33	340.5 Office Furniture & Equipment	200		200	0.00%	0
34	341.5 Transportation Equipment	2,315		2,315	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	202		202	0.00%	0
37	344.5 Laboratory Equipment	65		65	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	48		48	0.00%	0
40	347.5 Misc Equip (Computer)	138		138	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	20,933	0	20,933		0

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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	992		992	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	5		5	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)	2		2	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	204		204	31.28%	64
23	380.4 Treatment & Disposal Equipment	0		0	31.28%	0
24	381.4 Plant Sewers	2,587		2,587	31.28%	809
25	382.4 Outfall Sewer Lines	0		0	31.28%	0
26	389.4 Other Plant & Misc. Equipment	0		0	31.28%	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	345		345	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	20		20	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	4,155	0	4,155		873

Taxes Other Than Income

Florida Public Service Commission

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

12/31/01

Schedule B-15
 Page 1 of 1

Preparer: Steven M. 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
Water						
1	Test Year Per Books	6,900	3,332	6,499	11	16,742
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	6,900	3,332	6,499	11	16,742
5	RAF assoc. with revenue adjustments	915				915
6	Total Balance	<u>7,815</u>	<u>3,332</u>	<u>6,499</u>	<u>11</u>	<u>17,657</u>
Sewer						
1	Test Year Per Books	2,682	496	968	5	4,151
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	2,682	496	968	5	4,151
5	RAF assoc. with revenue adjustments	51				51
6	Total Balance	<u>2,733</u>	<u>496</u>	<u>968</u>	<u>5</u>	<u>4,202</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion 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. 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	163,723	44.22%	8.58%	3.79%
2	Short-Term Debt	35,567	9.60%	6.62%	0.64%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	166,245	44.88%	11.34%	5.09%
5	Customer Deposits	4,865	1.31%	6.00%	0.08%
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>370,400</u>	<u>100.00%</u>		<u>9.60%</u>

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

Note: Previously authorized Overall Rate of Return - 8.61%
Order No. PSC-94-0739-FOF-WS

Company: Utilities Inc. of Florida - Marion 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		
Residential																		
<u>Crownwood of Ocala</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	9.38	\$	58.07	\$	58.07	\$	60.97						
Gallonge Charge/MG	\$	2.25	\$	2.25	\$	2.52	\$	4.54	\$	4.54	\$	4.75						
<u>Golden Hills</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	9.38												
1" Meter	\$	20.40	\$	20.40	\$	23.46												
1" Meter Irrigation	\$	20.40	\$	20.40	\$	23.46												
Gallonge Charge/MG		2.25		2.25		2.52												
General Service																		
<u>Crownwood of Ocala</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	9.38	\$	58.07	\$	58.07	\$	60.97						
2" Meter Bulk							\$	464.51	\$	464.51	\$	487.74						
5/8" Meter Irrigation	\$	8.16	\$	8.16	\$	9.38												
1.5" Meter Irrigation	\$	40.79	\$	40.79	\$	46.91												
Gallonge Charge	\$	2.25	\$	2.25	\$	2.52	\$	5.46	\$	5.46	\$	5.71						
<u>Golden Hills</u>																		
5/8" Meter	\$	8.16	\$	8.16	\$	9.38												
1" Meter	\$	20.40	\$	20.40	\$	23.46												
1.5" Meter	\$	40.79	\$	40.79	\$	46.91												
4" Meter	\$	203.98	\$	203.98	\$	234.58												
Gallonge Charge	\$	2.25	\$	2.25	\$	2.52												

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$ 2.25	\$ 8.16	Bimonthly	\$8,463
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$ 2.25	\$ 8.16	" "	\$5,195
1" Meter	36,719,028	3,978	\$ 2.25	\$ 20.40	" "	\$123,189
1" Meter Irrigation	44,250	54	\$ 2.25	\$ 20.40	" "	\$650
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$137,497</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$ 2.25	\$ 8.16	Bimonthly	\$523
5/8" Meter Irrigation	2,219,980	204	\$ 2.25	\$ 8.16	" "	\$5,827
1.5" Meter Irrigation	824,200	12	\$ 2.25	\$ 40.79	" "	\$2,099
<u>Golden Hills</u>						
5/8" Meter	0	12	\$ 2.25	\$ 8.16	" "	\$49
1" Meter	135,070	72	\$ 2.25	\$ 20.40	" "	\$1,038
1.5" Meter	33,350	12	\$ 2.25	\$ 40.79	" "	\$320
4" Meter	1,103,100	12	\$ 2.25	\$203.98	" "	\$3,706
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$13,562</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$151,059</u>
Revenues per General Ledger		150,437				
Adjustments						
Adjusted Revenues per General Ledger		<u>150,437</u>				
Revenues per Above		<u>151,059</u>				
Unreconcilable Difference		<u>(622)</u>				
Unreconcilable Difference Percent		<u>-0.41%</u>				

Calculation of TYE 12/10/01 Water Revenues
 No Index in 2001(Same as page 1)

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$ 2.25	\$ 8.16	Bimonthly	\$8,463
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$ 2.25	\$ 8.16	" "	\$5,195
1" Meter	36,719,028	3,978	\$ 2.25	\$ 20.40	" "	\$123,189
1" Meter Irrigation	44,250	54	\$ 2.25	\$ 20.40	" "	\$650
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$137,497</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$ 2.25	\$ 8.16	Bimonthly	\$523
5/8" Meter Irrigation	2,219,980	204	\$ 2.25	\$ 8.16	" "	\$5,827
1.5" Meter Irrigation	824,200	12	\$ 2.25	\$ 40.79	" "	\$2,099
<u>Golden Hills</u>						
5/8" Meter	0	12	\$ 2.25	\$ 8.16		\$49
1" Meter	135,070	72	\$ 2.25	\$ 20.40	" "	\$1,038
1.5" Meter	33,350	12	\$ 2.25	\$ 40.79	" "	\$320
4" Meter	1,103,100	12	\$ 2.25	\$ 203.98	" "	\$3,706
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$13,562</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$151,059</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6
 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>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,265,650	825	\$2.52	\$9.38	Bimonthly	\$9,585
<u>Golden Hills</u>						
5/8" Meter	1,821,480	269	\$2.52	\$9.38	" "	\$5,856
1" Meter	36,719,028	3,978	\$2.52	\$23.46	" "	\$139,280
1" Meter Irrigation	44,250	54	\$2.52	\$23.46	" "	\$745
Total Residential	<u>40,850,408</u>	<u>5,125</u>				<u>\$155,466</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	189,020	24	\$2.52	\$9.38	Bimonthly	\$589
5/8" Meter Irrigation	2,219,980	204	\$2.52	\$9.38	" "	\$6,557
1.5" Meter Irrigation	824,200	12	\$2.52	\$46.91	" "	\$2,360
<u>Golden Hills</u>						
5/8" Meter	0	12	\$2.52	\$9.38	" "	\$56
1" Meter	135,070	72	\$2.52	\$23.46	" "	\$1,185
1.5" Meter	33,350	12	\$2.52	\$46.91	" "	\$366
4" Meter	1,103,100	12	\$2.52	\$234.58	" "	\$4,190
Total General Service	<u>4,504,720</u>	<u>336</u>				<u>\$15,303</u>
Total Water Revenues	<u>45,355,128</u>	<u>5,461</u>				<u>\$170,769</u>

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.54	58.07	Bimonthly	\$34,322
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$34,322</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.46	58.07	Bimonthly	\$652
2" Meter Bulk	3,665,375	8	5.46	464.51	" "	\$21,910
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$22,562</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$56,884</u>

Revenues per General Ledger	58,472
Adjustments	
Adjusted Revenues per General Ledger	<u>58,472</u>
Revenues per Above	<u>56,884</u>
Unreconcilable Difference	<u>1,588</u>
Unreconcilable Difference Percent	2.72%

Calculation of TYE 12/31/01 Sewer Revenues
 No index in 2001 same as page 4.

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
Residential						
<u>Crownwood of Ocala</u>						
5/8" Meter	2,285,113	825	4.54	58.07	Bimonthly	\$34,322
Total Residential	<u>2,285,113</u>	<u>825</u>				<u>\$34,322</u>
General Service						
<u>Crownwood of Ocala</u>						
5/8" Meter	55,580	12	5.46	58.07	Bimonthly	\$652
2" Meter Bulk	3,665,375	8	5.46	464.51	" "	\$21,910
Total General Service	<u>3,720,955</u>	<u>20</u>				<u>\$22,562</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>				<u>\$56,884</u>

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 6 of 6

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
<u>Crownwood of Ocala</u>					
5/8" Meter	2,285,113	825	4.75	60.97	\$35,994
Total Residential	<u>2,285,113</u>	<u>825</u>			<u>\$35,994</u>
General Service					
<u>Crownwood of Ocala</u>					
5/8" Meter	55,580	12	5.71	60.97	\$683
2" Meter Bulk	3,665,375	8	5.71	487.74	\$22,922
Total General Service	<u>3,720,955</u>	<u>20</u>			<u>\$23,605</u>
Total Sewer Revenues	<u>6,006,068</u>	<u>845</u>			<u>\$59,599</u>