

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Seminole County

FOR THE  
TEST YEAR ENDED  
December 31, 2001

*EXHIBIT 1 \* VOL. 5*

DOCUMENT NUMBER DATE

06707 JUN 28 8

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Utilities Inc. of Florida - Seminole County

**Financial, Rate and Engineering  
Minimum Filing Requirements**

**For the Test Year Ended  
December 31, 2001**

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Utilities Inc. of Florida - Seminole County

Financial, Rate and Engineering  
Minimum Filing Requirements

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December 31, 2001

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Utilities Inc. of Florida - Seminole County

**Financial, Rate and Engineering  
Minimum Filing Requirements**

For the Test Year Ended  
December 31, 2001

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Financial, Rate and Engineering  
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For the Test Year Ended  
December 31, 2001

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F-7	0210	Used & Useful Calculations - Distribution & Collection
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F-10	0213	Equivalent Residential Connections - Sewer

Schedule of Water Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	\$ 2,415,090	[a] \$ 523,080	\$ 2,938,169	\$ 2,340,909	\$ 2,639,539	A-5
2	Utility Land & Land Rights	16,778		16,778	16,778	16,778	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	209,593	[b] 178,154	387,747	192,102	289,924	-
5	Less: Accumulated Depreciation	(1,156,108)	[a] 70,111	\$ (1,085,997)	(1,047,998)	(1,066,998)	A-9
6	Less: CIAC	(737,162)	[a] (1,400)	\$ (738,562)	(737,162)	(737,862)	A-12
7	Accumulated Amortization of CIAC	487,272	[a] 0	487,272	463,163	475,217	A-14
9	Allocated Plant	21,828	[c]	21,828	30,624	26,226	-
10	Working Capital Allowance	45,970	[d] 5,593	51,563	51,563	51,563	A-17
11	Total Rate Base	<u>\$ 1,303,261</u>	<u>\$ 775,537</u>	<u>\$ 2,078,798</u>	<u>\$ 1,309,979</u>	<u>\$ 1,694,387</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 - Seminole 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 12/31/01	(6) Test Year Average 12/31/00	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,107,924	[a] \$ (532,959)	\$ 2,574,965	\$ 2,104,842	\$ 2,339,903	A-6
2	Utility Land & Land Rights	117,991		117,991	16,472	67,231	A-6
3	Less: Non-Used & Useful Plant						A-7
4	Construction Work in Progress	23,438	[b] 226,214	249,652	92,351	171,002	-
5	Less: Accumulated Depreciation	(813,034)	[a] 36,889	(776,146)	(749,345)	(762,745)	A-10
6	Less: CIAC	(610,051)	[a] (0)	(610,051)	(610,051)	(610,051)	A-12
7	Accumulated Amortization of CIAC	388,552	[a] 59,721	448,273	371,885	410,079	A-14
9	Allocated Plant	11,785	[c]	11,785	10,737	11,261	-
10	Working Capital Allowance	<u>53,883</u>	[d] <u>15,557</u>	<u>69,440</u>	<u>69,440</u>	<u>69,440</u>	A-17
11	Total Rate Base	<u>\$ 2,280,488</u>	<u>\$ (194,578)</u>	<u>\$ 2,085,909</u>	<u>\$ 1,306,332</u>	<u>\$ 1,696,120</u>	

Notes:

- [a] Includes adjustments reflected in last rate case.
- [b] WIP that should be completed within twelve months.
- [c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.
- [d] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses.

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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 - Seminole County Schedule A-4  
 Docket No.: 0071-WS Page 1 of 1  
 Schedule Year ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	2,077,586	1,546,365
6	1994 Additions	142,558	14,762
7	1994 Retirements	(1,591)	(3,824)
8	1994 Adjustments	0	
10	12/31/94 Balance	2,218,553	1,557,303
11	1995 Additions	(19,504)	98,662
12	1995 Retirements	(1,591)	(3,824)
13	1995 Adjustments		
14	12/31/95 Balance	2,197,458	1,652,141
15	1996 Additions	427,752	(13,391)
16	1996 Retirements	(12,103)	(7,409)
17	1996 Adjustments		
18	12/31/96 Balance	2,613,107	1,631,341
19	1997 Additions	224,181	(226,893)
20	1997 Retirements	(22,904)	(7,802)
21	1997 Adjustments		
22	12/30/97 Balance	2,814,384	1,396,646
23	1998 Additions	(186,575)	405,491
24	1998 Retirements	(66,677)	(230,844)
25	1998 Adjustments		
26	12/31/1998 Balance	2,561,132	1,571,293
27	1999 Additions	105,402	44,102
28	1999 Retirements	(6,801)	(2,521)
29	1999 Adjustments		
30	12/31/99 Balance	2,659,733	1,612,874
31	2000 Additions	127,697	92,245
32	2000 Retirements	(15,897)	(4,074)
33	2000 Adjustments		
34	12/31/00 Balance	2,771,533	1,701,045
35	2001 Additions	200,733	993,938
36	2001 Retirements	(17,319)	(2,027)
37	2001 Adjustments	0	0
38	12/31/01 Balance	2,954,947	2,692,956
		2,431,867	GL 3,225,915
		523,080	DR (532,959)

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 - Seminole 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	52,046	52,046	52,046		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	16,778	16,778	16,778		
7	304.2 Structures & Improvements	96,640	101,463	99,052		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	157,298	157,298	157,298		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	369,677	393,105	381,391		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	45,610	45,610	45,610		
19	320.3 Water Treatment Equipment	112,388	112,583	112,486		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	246	246	246		
23	304.4 Structures & Improvements	125	125	125		
24	330.4 Distr. Reservoirs & Sandpipes	183,179	211,747	197,463		
25	331.4 Transm. & Distribution Mains	885,984	958,016	922,000		
26	333.4 Services	249,247	252,170	250,708		
27	334.4 Meters & Meter Installations	246,935	246,935	246,935		
28	335.4 Hydrants	25,938	27,607	26,773		
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	356,528	532,682	444,605		
33	340.5 Office Furniture & Equipment	73,915	83,674	78,794		
34	341.5 Transportation Equipment	134,416	147,081	140,749		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	144,942	145,359	145,150		
37	344.5 Laboratory Equipment	3,660	3,660	3,660		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	53,791	56,562	55,176		
40	347.5 Misc Equip (Computer)	11,191	18,156	14,674		
41	348.5 Other Tangible Plant (Allocated Plant)	(869,188)	(1,137,379)	(1,003,284)		
42	Total	2,357,686	2,431,867	2,394,778		

0009

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

Florida Public Service Commission

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

Schedule A-5  
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301.1 Organization	52,046	52,046	52,046	52,046	52,046	52,046	52,046
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	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304.2 Structures & Improvements	96,640	96,640	96,640	96,640	99,796	100,060	101,118
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	157,298	157,298	157,298	157,298	157,298	157,298	157,298
11	308.2 Infiltration, Galleries and Tunnels	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0
13	310.2 Power Genration Equipment	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	369,677	371,016	371,016	371,391	375,856	377,567	377,567
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	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,388	112,388	112,421	112,421	112,421	112,421	112,542
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	246	246	246	246	246	246	246
23	304.4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr. Reservoirs & Sandpipes	183,179	184,035	184,035	184,035	184,035	187,330	187,330
25	331.4 Transm. & Distribution Mains	885,984	886,982	886,982	888,682	888,682	888,682	888,682
26	333.4 Services	249,247	249,847	249,874	250,010	250,010	250,047	250,625
27	334.4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335.4 Hydrants	25,938	25,938	27,607	27,607	27,607	27,607	27,607
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	356,528	357,567	357,567	357,567	357,567	357,567	357,567
33	340.5 Office Furniture & Equipment	73,915	73,915	73,915	73,915	73,915	77,440	78,301
34	341.5 Transportation Equipment	134,416	315,638	305,417	294,303	294,303	282,829	307,859
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	144,942	144,942	144,942	144,942	144,942	144,942	144,942
37	344.5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	53,791	53,856	53,856	54,530	54,530	54,530	54,582
40	347.5 Misc Equip (Computer)	11,191	72,332	72,363	72,363	72,506	72,815	72,815
41	348.5 Other Tangible Plant (Allocated Plant)	(869,188)	0	0	0	0	0	0
42	Total	2,357,686	3,474,135	3,465,675	3,457,445	3,465,209	3,462,875	3,490,575

0010

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

Company: Utilities Inc. of Florida - Seminole 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	52,046	52,046	52,046	52,046	52,046	52,046	52,046
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	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304.2 Structures & Improvements	101,118	101,118	101,118	101,118	101,463	101,463	99,052
8	305.2 Collect. & Impound Reservoirs	0	0	0	0	0	0	0
9	306.2 Lake, River & Other intakes	0	0	0	0	0	0	0
10	307.2 Wells & Springs	157,298	157,298	157,298	157,298	157,298	157,298	157,298
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	377,567	377,704	377,749	377,749	377,678	393,105	381,391
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	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,562	112,562	112,583	112,583	112,583	112,583	112,486
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	246	246	246	246	246	246	246
23	304.4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr. Reservoirs & Sandpipes	187,330	187,341	187,341	187,913	187,913	211,747	197,463
25	331.4 Transm. & Distribution Mains	888,888	888,888	888,888	888,888	888,888	958,016	922,000
26	333.4 Services	250,625	250,625	250,625	251,615	251,615	252,170	250,708
27	334.4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335.4 Hydrants	27,607	27,607	27,607	27,607	27,607	27,607	26,773
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	357,865	357,865	357,865	357,865	357,865	532,682	444,605
33	340.5 Office Furniture & Equipment	78,787	79,065	79,553	79,999	80,883	83,674	78,794
34	341.5 Transportation Equipment	307,859	307,859	296,467	332,929	344,910	147,081	140,749
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	145,021	145,021	145,106	145,106	145,359	145,359	145,150
37	344.5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345.5 Power Operated Equipment						0	0
39	346.5 Communication Equipment	55,715	55,715	55,901	55,901	55,901	56,562	55,176
40	347.5 Misc Equip (Computer)	73,196	73,196	73,196	73,522	73,875	18,156	14,674
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	(1,137,379)	(1,003,284)
42	Total	<u>3,493,179</u>	<u>3,493,605</u>	<u>3,483,039</u>	<u>3,521,835</u>	<u>3,535,581</u>	<u>2,431,867</u>	<u>2,394,778</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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule A-6  
Page 1 of 3  
Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	150	150	150		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	16,472	117,991	67,231		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871		0
9	361.2 Collection Sewers - Gravity	733,177	1,599,536	1,166,357		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	103,362	109,983	106,673		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	182,198	185,393	183,795		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	203,660	203,660	203,660		0
24	380.4 Treatment & Disposal Equipment	328,077	347,363	337,720		0
25	381.4 Plant Sewers					0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389.4 Other Plant & Misc. Equipment	590	590	590		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	192,483	287,586	240,034		0
31	390.5 Office Furniture & Equipment	39,905	45,174	42,539		0
32	391.5 Transportation Equipment	72,569	79,407	75,988		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,477	78,364		0
35	394.5 Laboratory Equipment	1,976	1,976	1,976		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	29,041	30,536	29,788		0
38	397.5 Misc Equip (Computer)	6,042	9,804	7,923		0
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	68,600	63,531	66,066		0
40						
	Total	<u>2,121,314</u>	<u>3,225,915</u>	<u>2,673,613</u>		<u>0</u>

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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ ] Final [x]  
Historical [x] 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	INTANGIBLE PLANT							
2	351.1 Organization	150	150	150	150	150	150	150
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	16,472	16,472	16,472	16,472	16,472	16,472	16,472
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361.2 Collection Sewers - Gravity	733,177	733,285	733,285	733,285	733,285	733,285	733,285
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	103,362	103,362	103,362	103,362	107,470	107,470	107,470
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	182,198	182,198	182,198	182,236	184,274	184,274	184,274
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380.4 Treatment & Disposal Equipment	328,077	328,077	333,255	334,647	334,872	334,872	334,872
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	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	192,483	193,044	193,044	193,044	193,044	193,044	193,044
31	390.5 Office Furniture & Equipment	39,905	39,905	39,905	39,905	39,905	41,808	42,273
32	391.5 Transportation Equipment	72,569	170,408	164,890	158,889	158,889	152,694	166,208
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,252	78,252	78,252	78,252	78,252	78,252
35	394.5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	29,041	29,076	29,076	29,440	29,440	29,440	29,468
38	397.5 Misc Equip (Computer)	6,042	39,051	39,067	39,067	39,145	39,312	39,312
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	68,600	0	0	0	0	0	0
40	Total	<u>2,121,314</u>	<u>2,184,265</u>	<u>2,183,942</u>	<u>2,179,735</u>	<u>2,186,183</u>	<u>2,182,058</u>	<u>2,196,064</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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ ] Final [x]  
Historical [x] 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	150	150	150	150	150	150	150
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	16,472	16,472	16,472	16,472	16,472	117,991	67,231
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361.2 Collection Sewers - Gravity	733,285	733,285	733,285	733,285	733,285	1,599,536	1,166,357
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	107,470	107,470	107,470	107,470	109,932	109,983	106,673
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	184,274	184,274	184,274	185,224	184,918	185,393	183,795
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380.4 Treatment & Disposal Equipment	334,872	335,610	335,671	335,671	335,671	347,363	337,720
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	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	193,205	193,205	193,205	193,205	193,205	287,586	240,034
31	390.5 Office Furniture & Equipment	42,536	42,686	42,949	43,190	43,667	45,174	42,539
32	391.5 Transportation Equipment	166,208	166,208	160,057	179,742	186,211	79,407	75,988
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	78,294	78,294	78,340	78,340	78,477	78,477	78,364
35	394.5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	30,079	30,079	30,180	30,180	30,180	30,536	29,788
38	397.5 Misc Equip (Computer)	39,517	39,517	39,517	39,693	39,884	9,804	7,923
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	0	0	0	0	0	63,531	66,066
40								
	Total	<u>2,197,348</u>	<u>2,198,236</u>	<u>2,192,557</u>	<u>2,213,610</u>	<u>2,223,037</u>	<u>3,225,915</u>	<u>2,673,613</u>

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	\$0		\$0
8	Land			
9	Accumulated Depreciation	0		\$0
10	CIAC	\$0		\$0
11	Accumulated Amortization - CIAC	\$0		\$0
13	Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

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

Florida Public Service Commission

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

Schedule A-8  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1992 Additions	0	0
3	1992 Retirements	0	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(517,390)	(538,789)
7	1994 Additions	(62,703)	(39,328)
8	1994 Retirements	(11,776)	24,440
10	1994 Adjustments	0	0
11	12/31/94 Balance	(591,869)	(553,677)
12	1995 Additions	(31,006)	(1,052)
13	1995 Retirements	(49,881)	(75,515)
14	1995 Adjustments	0	0
15	12/31/95 Balance	(672,756)	(630,244)
16	1996 Additions	(94,298)	(55,605)
17	1996 Retirements	75,845	5,676
18	1996 Adjustments	0	0
19	12/31/96 Balance	(691,209)	(680,173)
20	1997 Additions	(93,043)	(52,889)
21	1997 Retirements	(132,415)	68,890
22	1997 Adjustments	0	0
23	12/31/97 Balance	(916,667)	(664,172)
24	1998 Additions	(83,040)	(60,630)
25	1998 Retirements	113,266	80,509
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(886,441)	(644,293)
28	1999 Additions	(96,269)	(26,387)
29	1999 Retirements	6,801	2,521
30	1999 Adjustments	0	0
31	12/31/99 Balance	(975,909)	(668,159)
32	2000 Additions	(89,925)	(43,377)
33	2000 Retirements	15,897	4,074
34	2000 Adjustments	0	0
35	12/31/00 Balance	(1,049,937)	(707,462)
36	2001 Additions	(29,579)	(46,461)
37	2001 Retirements	17,319	2,027
38	2001 Adjustments	0	0
39	12/31/01 Balance	(1,062,197)	(751,896)
		(1,156,108) GL	(813,034)
		(93,911) DIF	(61,138)

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

Florida Public Service Commission

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

Schedule A-9  
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(42,069)	(43,370)	(42,720)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	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	(20,981)	(17,709)	(19,345)	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	(66,002)	(71,240)	(68,621)	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	(121,234)	(133,540)	(127,387)	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	(18,113)	(19,495)	(18,804)	0.00%	0
19	320.3 Water Treatment Equipment	(27,510)	(30,110)	(28,810)	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	(59)	189	65	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(8,323)	(12,253)	(10,288)	0.00%	0
25	331.4 Transm. & Distribution Mains	(281,926)	(302,601)	(292,264)	0.00%	0
26	333.4 Services	(75,613)	(81,419)	(78,516)	0.00%	0
27	334.4 Meters & Meter Installations	(119,063)	(133,931)	(126,497)	0.00%	0
28	335.4 Hydrants	(7,846)	(8,048)	(7,947)	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	(67,859)	(81,605)	(74,732)	0.00%	0
33	340.5 Office Furniture & Equipment	(39,672)	(47,489)	(43,580)	0.00%	0
34	341.5 Transportation Equipment	(73,756)	(99,794)	(86,775)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(89,630)	(82,657)	0.00%	0
37	344.5 Laboratory Equipment	(2,782)	(3,158)	(2,970)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(23,583)	(31,927)	(27,755)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,675)	(13,292)	(8,483)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	211,671	193,390	0.00%	0
42	Total	(1,047,997.94)	(1,156,107.67)	(1,102,051)		0

0017

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

Florida Public Service Commission

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

Schedule A-9  
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301.1 Organization	(42,069)	(42,178)	(42,286)	(42,395)	(42,503)	(42,611)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(20,981)	(21,225)	(21,469)	(21,713)	(20,513)	(19,921)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(66,002)	(66,439)	(66,875)	(67,312)	(67,748)	(68,185)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Genration Equipment						
14	311.2 Pumping Equipment	(121,234)	(122,775)	(124,315)	(125,855)	(122,848)	(124,388)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(18,113)	(18,229)	(18,344)	(18,459)	(18,574)	(18,689)
19	320.3 Water Treatment Equipment	(27,510)	(27,936)	(28,120)	(28,546)	(28,972)	(29,398)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	(59)	(59)	(59)	(60)	192	192
24	330.4 Distr. Reservoirs & Standpipes	(8,323)	(8,736)	(9,148)	(9,560)	(9,972)	(9,532)
25	331.4 Transm. & Distribution Mains	(281,926)	(283,647)	(285,367)	(287,087)	(288,808)	(290,528)
26	333.4 Services	(75,613)	(76,132)	(76,370)	(76,889)	(77,408)	(77,927)
27	334.4 Meters & Meter Installations	(119,063)	(120,092)	(121,121)	(122,149)	(123,178)	(124,207)
28	335.4 Hydrants	(7,846)	(7,894)	(7,550)	(7,598)	(7,646)	(7,694)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	(67,859)	(69,003)	(70,147)	(71,291)	(72,434)	(73,578)
33	340.5 Office Furniture & Equipment	(39,672)	(40,304)	(40,937)	(41,570)	(42,202)	(42,835)
34	341.5 Transportation Equipment	(73,756)	(179,588)	(172,311)	(178,082)	(164,397)	(153,584)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(76,846)	(78,008)	(79,170)	(80,333)	(81,495)
37	344.5 Laboratory Equipment	(2,782)	(2,814)	(2,845)	(2,876)	(2,908)	(2,939)
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	(23,583)	(24,273)	(24,963)	(25,654)	(26,344)	(27,034)
40	347.5 Misc Equipment (Computer)	(3,675)	(64,833)	(64,980)	(65,127)	(65,276)	(65,429)
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	0	0	0	0	0
42	Total	<u>(1,047,997.94)</u>	<u>(1,400,356.11)</u>	<u>(1,402,568.56)</u>	<u>(1,418,746.76)</u>	<u>(1,409,226.22)</u>	<u>(1,407,137.97)</u>

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

Florida Public Service Commission

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

Schedule A-9  
Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Average
1	INTANGIBLE PLANT								
2	301.1 Organization	(42,720)	(42,828)	(42,937)	(43,045)	(43,154)	(43,262)	(43,370)	(42,720)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT								0
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(17,574)	(17,829)	(18,084)	(18,340)	(18,595)	(17,454)	(17,709)	(19,345)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lake, River & Other intakes								0
10	307.2 Wells & Springs	(68,621)	(69,058)	(69,494)	(69,931)	(70,367)	(70,804)	(71,240)	(68,621)
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	(125,928)	(127,502)	(127,846)	(128,821)	(130,394)	(131,967)	(133,540)	(127,387)
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	(18,804)	(18,919)	(19,035)	(19,150)	(19,265)	(19,380)	(19,495)	(18,804)
19	320.3 Water Treatment Equipment	(28,843)	(28,999)	(29,426)	(28,829)	(29,256)	(29,683)	(30,110)	(28,810)
20	339.3 Other Plant & Misc. Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								0
22	303.4 Land & Land Rights								65
23	304.4 Structures & Improvements	191	191	191	190	190	190	189	191
24	330.4 Distr. Reservoirs & Standpipes	(9,944)	(10,366)	(10,567)	(10,989)	(11,410)	(11,832)	(12,253)	(10,288)
25	331.4 Transm. & Distribution Mains	(292,248)	(293,974)	(295,699)	(297,425)	(299,150)	(300,876)	(302,601)	(292,264)
26	333.4 Services	(78,447)	(78,969)	(79,491)	(80,013)	(80,375)	(80,897)	(81,419)	(78,516)
27	334.4 Meters & Meter Installations	(125,236)	(126,265)	(127,294)	(128,323)	(129,352)	(130,381)	(133,931)	(126,497)
28	335.4 Hydrants	(7,742)	(7,793)	(7,844)	(7,895)	(7,946)	(7,997)	(8,048)	(7,947)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								0
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	(74,722)	(75,869)	(77,016)	(78,163)	(79,310)	(80,457)	(81,605)	(74,732)
33	340.5 Office Furniture & Equipment	(43,467)	(44,138)	(44,808)	(45,478)	(46,148)	(46,818)	(47,489)	(43,580)
34	341.5 Transportation Equipment	(198,682)	(169,720)	(169,720)	(204,067)	(161,609)	(170,975)	(99,794)	(86,775)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(82,657)	(83,819)	(84,982)	(86,144)	(87,306)	(88,468)	(89,630)	(82,657)
37	344.5 Laboratory Equipment	(2,970)	(3,002)	(3,033)	(3,064)	(3,096)	(3,127)	(3,158)	(2,970)
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	(27,724)	(28,425)	(29,125)	(29,826)	(30,526)	(31,226)	(31,927)	(27,755)
40	347.5 Misc Equipment (Computer)	(65,582)	(65,740)	(65,899)	(66,057)	(66,218)	(66,380)	(13,292)	(8,483)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	211,671	193,990
42	Total	<u>(1,459,075.83)</u>	<u>(1,440,377.95)</u>	<u>(1,449,463.47)</u>	<u>(1,492,723.74)</u>	<u>(1,460,642.82)</u>	<u>(1,479,150.19)</u>	<u>(1,156,107.67)</u>	<u>(1,102,051)</u>



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

Florida Public Service Commission

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

Schedule A-10  
Page 1 of 3

Preparer: Steven M. Lubertozi

Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(79)	(83)	(81)	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	(80,498)	(80,498)	(80,498)	0.00%	0
8	360.2 Collection Sewers - Force	(5,549)	(5,877)	(5,713)	0.00%	0
9	361.2 Collection Sewers - Gravity	(301,435)	(317,713)	(309,574)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(45,986)	(47,508)	(46,747)	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	(75,293)	(82,219)	(78,756)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(31,475)	(30,561)	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	(106,644)	(113,018)	(109,831)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(43,445)	(52,554)	(48,000)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(103)	(120)	(112)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(39,820)	(53,878)	(46,849)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,984)	(7,178)	(4,581)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(18,861)	(20,914)	(19,888)	0.00%	0
40	TOTAL	(749,345)	(813,034)	(781,191)		0

0020

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

Florida Public Service Commission

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

Schedule A-10  
Page 2 of 3

Preparer: Steven M. Lubertozi

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

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351.1 Organization	(79)	(79)	(80)	(80)	(80)	(81)	(81)	(81)
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	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360.2 Collection Sewers - Force	(5,549)	(5,576)	(5,603)	(5,631)	(5,658)	(5,686)	(5,713)	(5,740)
8	361.2 Collection Sewers - Gravity	(301,435)	(302,791)	(304,148)	(305,504)	(306,861)	(308,217)	(309,573)	(310,930)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(45,986)	(46,213)	(46,439)	(46,666)	(46,110)	(46,337)	(46,563)	(46,799)
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	(75,293)	(75,901)	(76,508)	(76,772)	(77,380)	(77,987)	(78,594)	(79,209)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(29,800)	(29,952)	(30,105)	(30,257)	(30,409)	(30,561)	(30,714)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	(106,644)	(107,175)	(107,706)	(108,237)	(108,768)	(109,300)	(109,831)	(110,362)
23	380.4 Treatment & Disposal Equipment	(43,445)	(44,227)	(45,009)	(45,791)	(46,573)	(47,355)	(48,137)	(48,935)
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	(103)	(105)	(106)	(107)	(109)	(110)	(112)	(113)
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	(39,820)	(96,956)	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(1,984)	(35,002)	(35,081)	(35,161)	(35,241)	(35,324)	(35,407)	(35,492)
38	398.5 Other Tangible Plant Allocated-UIF	(18,861)	0	0	0	0	0	0	0
39	TOTAL	<u>(749,345)</u>	<u>(824,323)</u>	<u>(731,131)</u>	<u>(734,552)</u>	<u>(737,535)</u>	<u>(741,303)</u>	<u>(745,070)</u>	<u>(748,873)</u>

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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 depre primary account. Also show non-used & useful amounts by account.

Line No.	Account No. and Name	(1) Aug-01	(10) Sep-01	(11) Oct-01	(12) Nov-01	(13) Test Year 12/31/01	(14) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	(81)	(82)	(82)	(82)	(83)	(81)
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	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360.2 Collection Sewers - Force	(5,768)	(5,795)	(5,823)	(5,850)	(5,877)	(5,713)
8	361.2 Collection Sewers - Gravity	(312,286)	(313,643)	(315,000)	(316,356)	(317,713)	(309,574)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(47,034)	(47,270)	(47,506)	(47,272)	(47,508)	(46,747)
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	(79,823)	(80,437)	(80,990)	(81,605)	(82,219)	(78,756)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(30,866)	(31,018)	(31,171)	(31,323)	(31,475)	(30,561)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(110,893)	(111,424)	(111,956)	(112,487)	(113,018)	(109,831)
23	380.4 Treatment & Disposal Equipment	(49,733)	(50,159)	(50,957)	(51,756)	(52,554)	(48,000)
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	(114)	(116)	(117)	(119)	(120)	(112)
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	(53,878)	(43,349)
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	(35,578)	(35,663)	(35,750)	(35,838)	(7,178)	(4,581)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(20,914)	(19,888)
39	TOTAL	<u>(752,676)</u>	<u>(756,106)</u>	<u>(759,849)</u>	<u>(763,185)</u>	<u>(813,034)</u>	<u>(781,191)</u>

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

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

Schedule A-11

Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>(715,025)</u>	<u>(716,805)</u>
6	1994 Additions	(2,840)	(2,280)
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	(717,865)	(719,085)
10	1995 Additions	(6,770)	(7,410)
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	(724,635)	(726,495)
14	1996 Additions	(1,750)	0
15	1996 Retirements	1,980	3,420
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	(724,405)	(723,075)
18	1997 Additions	(2,895)	(570)
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	(727,300)	(723,645)
22	1998 Additions	(3,800)	0
23	1998 Retirements	0	113,594
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	(731,100)	(610,051)
26	1999 Additions	(2,562)	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	(733,662)	(610,051)
30	2000 Additions	(3,500)	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	(737,162)	(610,051)
34	2001 Additions	(1,400)	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	(738,562)	(610,051)
		(737,162)	(610,051)
		(1,400)	(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 - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim  Final   
 Historical  Projected

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

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	737,162	737,162	737,162
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	<u>737,162</u>	<u>737,162</u>	<u>737,162</u>
6	Service Availability Fees	610,051	610,051	610,051
7	Lift Station			0
8	Sewer Service Lines			0
9	Force/Vaccuum mains			0
10	Sewer Mains			0
11	Manholes			0
12	Total Sewer	<u>610,051</u>	<u>610,051</u>	<u>610,051</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 - Seminole 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. Lubertozi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
<b>WATER</b>								
1	Service Availability Fees	737,162	737,162	737,162	737,162	737,162	737,162	737,162
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$737,162</u>	<u>\$737,162</u>	<u>\$737,162</u>	<u>\$737,162</u>	<u>\$737,162</u>	<u>\$737,162</u>	<u>\$737,162</u>
<b>SEWER</b>								
6	Service Availability Fees	610,051	610,051	610,051	610,051	610,051	610,051	610,051
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>\$610,051</u>	<u>\$610,051</u>	<u>\$610,051</u>	<u>\$610,051</u>	<u>\$610,051</u>	<u>\$610,051</u>	<u>\$610,051</u>

0025

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

Florida Public Service Commission

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

Schedule A-12  
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Average Balance
<b>WATER</b>								
Service Availability Fees	737,162	737,162	737,162	737,162	737,162	737,162	737,162	737,162
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
<b>Total Water</b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>	<b><u>\$737,162</u></b>
<b>SEWER</b>								
Service Availability Fees	610,051	610,051	610,051	610,051	610,051	610,051	610,051	610,051
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
<b>Total Sewer</b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>	<b><u>\$610,051</u></b>

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 - Seminole 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	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>301,564</u>	<u>298,564</u>
6	1994 Additions	20,490	20,534
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	322,054	319,098
10	1995 Additions	23,213	19,630
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	345,267	338,728
14	1996 Additions	23,164	19,867
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	368,431	358,595
18	1997 Additions	23,357	19,833
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	391,788	378,428
22	1998 Additions	23,616	19,917
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	415,404	398,345
26	1999 Additions	23,676	16,627
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	439,080	414,972
30	2000 Additions	24,083	16,634
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	463,163	431,606
34	2001 Additions	24,109	16,667
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	487,272	448,273



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

Schedule A-14  
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
1	Service Availability Fees	463,163	465,172	467,180	469,189	471,198	473,207	475,216
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$463,163</u>	<u>\$465,172</u>	<u>\$467,180</u>	<u>\$469,189</u>	<u>\$471,198</u>	<u>\$473,207</u>	<u>\$475,216</u>
6	Service Availability Fees	371,885	373,274	374,663	376,051	377,440	378,829	380,217
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>\$371,885</u>	<u>\$373,274</u>	<u>\$374,663</u>	<u>\$376,051</u>	<u>\$377,440</u>	<u>\$378,829</u>	<u>\$380,217</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 - Seminole County  
 Docket No. 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule A-14  
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	477,225	479,234	481,244	483,253	485,262	487,272	475,217
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$477,225</u>	<u>\$479,234</u>	<u>\$481,244</u>	<u>\$483,253</u>	<u>\$485,262</u>	<u>\$487,272</u>	<u>\$475,217</u>
6	Service Availability Fees	381,606	382,995	384,385	385,774	387,163	388,552	380,218
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>\$381,606</u>	<u>\$382,995</u>	<u>\$384,385</u>	<u>\$385,774</u>	<u>\$387,163</u>	<u>\$388,552</u>	<u>\$380,218</u>

0030

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

Schedule A-14  
 Page 1 of 3

Preparer: Steven M. 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	463,163	487,272	475,217
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>463,163</u>	<u>487,272</u>	<u>475,217</u>
6	Service Availability Fees	371,885	388,552	380,219
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>371,885</u>	<u>388,552</u>	<u>380,219</u>

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

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

Preparer: Steven M. Lubertozi

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

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

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

Schedule A-16  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Test Year Balance	
		Water	Sewer
1	12/31/92 Balance	(52,000)	(48,000)
2	1993 Additions	0	0
3	1993 Adjustments	0	0
4	12/31/93 Balance	(52,000)	(48,000)
5	1994 Additions	0	0
6	1994 Adjustments	0	0
7	12/31/94 Balance	(52,000)	(48,000)
8	1995 Additions	0	0
9	1995 Adjustments	0	0
10	12/31/95 Balance	(52,000)	(48,000)
11	1996 Additions	0	0
12	1996 Adjustments	0	0
13	12/31/96 Balance	(52,000)	(48,000)
14	1997 Additions	0	0
15	1997 Adjustments	0	0
16	12/30/97 Balance	(52,000)	(48,000)
17	1998 Additions	0	0
18	1998 Adjustments	0	0
19	12/31/1998 Balance	(52,000)	(48,000)
20	1999 Additions	0	0

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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. Lubertozi

Recap Schedule: A-1, A-2

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE YE 12/31/01
<b>Water</b>				
1	Total O & M Expense	367,760	44,747	412,507
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>45,970</u>	<u>5,593</u>	<u>51,563</u>
<b>Sewer</b>				
1	Total O & M Expense	431,066	124,454	555,520
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>53,883</u>	<u>15,557</u>	<u>69,440</u>

0033

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

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

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	5,657,782	4,479,000
2	Construction Work in Progress	233,031	301,179
3	Other Utility Plant Adjustments	470	555
4	GROSS UTILITY PLANT	5,891,283	4,780,734
5	Less: Accumulated Depreciation	(1,969,142)	(1,799,547)
6	NET UTILITY PLANT	3,922,141	2,981,187
7	Cash	1,808,996	1,723,831
8	Special Deposits	5,685	6,715
9	Other Pre-pays	0	3,375
10	Accounts Rec'b - Customer	187,040	214,590
11	TOTAL CURRENT ASSETS	2,001,721	1,948,511
12	Deferred Rate Case Expense	44,657	47,357
13	Other Miscellaneous Deferred Debits	25,807	42,539
14	TOTAL DEFERRED DEBITS	70,464	89,896
15	TOTAL ASSETS	5,994,326	5,019,593
		0	0

0034

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18  
 Page 2 of 3

Preparer: Steven M. 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	4,479,000	5,658,400	5,649,617	5,637,180	5,651,392	5,644,934	5,686,639
2	Construction Work in Progress	301,179	340,673	394,225	556,843	657,447	765,825	1,344,014
3	Other Utility Plant Adjustments	555	548	541	534	527	520	513
4	GROSS UTILITY PLANT	4,780,734	5,999,620	6,044,383	6,194,556	6,309,365	6,411,278	7,031,166
5	Less: Accumulated Depreciation	(1,799,547)	(2,226,910)	(2,228,984)	(2,251,726)	(2,237,827)	(2,233,694)	(2,313,774)
6	NET UTILITY PLANT	2,981,187	3,772,710	3,815,399	3,942,830	4,071,539	4,177,583	4,717,392
7	Cash	1,723,831	1,769,496	1,759,189	1,615,176	1,753,591	1,673,915	1,777,251
8	Special Deposits	6,715	6,715	6,715	6,715	6,715	3,600	5,710
9	Other Pre-pays	3,375	4,054	3,613	3,251	2,890	2,529	2,168
10	Accounts Rec'b - Customer	214,590	206,280	187,481	193,910	193,080	190,337	195,065
11	TOTAL CURRENT ASSETS	1,948,511	1,986,546	1,956,998	1,819,053	1,958,276	1,870,380	1,980,194
12	Deferred Rate Case Expense	47,357	46,547	47,715	46,113	44,511	42,909	41,307
13	Other Miscellaneous Deferred Debits	42,539	41,252	39,965	38,678	37,391	36,104	36,538
14	TOTAL DEFERRED DEBITS	89,896	87,800	87,681	84,792	81,903	79,014	77,846
15	TOTAL ASSETS	5,019,593	5,847,055	5,860,077	5,846,675	6,111,718	6,126,978	6,775,432

0035



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	5,690,527	5,691,842	5,675,596	5,735,444	5,758,618	5,657,782	5,585,921
2	Construction Work in Progress	1,400,765	1,436,974	1,472,354	1,482,341	1,484,574	233,031	913,096
3	Other Utility Plant Adjustments	506	498	491	484	477	470	512
4	GROSS UTILITY PLANT	7,091,798	7,129,314	7,148,441	7,218,269	7,243,669	5,891,283	6,499,529
5	Less: Accumulated Depreciation	(2,283,269)	(2,296,184)	(2,361,445)	(2,310,211)	(2,337,137)	(1,969,142)	(2,219,219)
6	NET UTILITY PLANT	4,808,529	4,833,130	4,786,996	4,908,058	4,906,533	3,922,141	4,280,310
7	Cash	1,684,172	1,881,625	1,368,529	1,865,388	1,598,886	1,808,996	1,714,003
8	Special Deposits	5,685	5,685	5,685	5,685	5,685	5,685	5,923
9	Other Pre-pays	1,806	1,445	1,084	723	361	0	2,100
10	Accounts Rec'b - Customer	212,605	191,182	248,455	176,134	201,474	187,040	199,818
11	TOTAL CURRENT ASSETS	1,904,268	2,079,937	1,623,753	2,047,929	1,806,406	2,001,721	1,921,844
12	Deferred Rate Case Expense	42,653	43,737	42,167	40,544	40,688	44,657	43,916
13	Other Miscellaneous Deferred Debits	35,222	33,906	32,590	29,095	27,378	25,807	35,113
14	TOTAL DEFERRED DEBITS	77,875	77,644	74,757	69,639	68,066	70,464	79,029
15	TOTAL ASSETS	6,790,672	6,990,710	6,485,506	7,025,626	6,781,005	5,994,326	6,281,183

0036

Company: Utilities Inc. of Florida - Seminole 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	(200,000)	(200,000)
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	(3,356,145)	(1,980,061)
4	Retained Earnings	814,268	639,854
5	Other Equity Capital (advances from assoc cos)	7,042,023	3,208,282
6	TOTAL EQUITY CAPITAL	4,300,146	1,668,074
7	Accounts Payable	(9,142,827)	(5,483,764)
8	Payable to Developer	0	0
9	Customer Deposits	(46,765)	(41,130)
10	Accrued Interest	3,130	3,345
11	Accrued Taxes	(180,942)	(190,760)
12	TOTAL CURRENT & ACCRUED LIABILITIES	(9,367,404)	(5,712,309)
13	Advances For Constructions	(100,000)	(100,000)
14	Less: Accum Amortization of AIAC	2,948	2,948
15	Other Deferred Credits	0	0
16	TOTAL DEFERRED CREDITS & OPER. RESERVES	(97,052)	(97,052)
17	Contributions in Aid of Construction	(1,347,212)	(1,347,212)
18	Less: Accum. Amortization of CIAC	874,423	835,048
19	ACCUMULATED DEFERRED INCOME TAXES	(357,227)	(366,142)
20	TOTAL EQUITY CAPITAL & LIABILITIES	(5,994,326)	(5,019,593)
		0	0

0037

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19  
 Page 2 of 3

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)
4	Retained Earnings	639,854	833,787	1,138,293	1,346,655	1,508,177	1,692,429	1,919,940
5	Other Equity Capital (advances from assoc cos)	3,208,282	3,217,790	3,217,778	3,222,706	3,222,719	3,225,834	3,211,558
6	<b>TOTAL EQUITY CAPITAL</b>	<b>1,668,074</b>	<b>1,871,516</b>	<b>2,176,009</b>	<b>2,389,300</b>	<b>2,550,834</b>	<b>2,738,201</b>	<b>2,951,437</b>
7	Accounts Payable	(5,483,764)	(6,521,532)	(6,843,411)	(7,044,609)	(7,474,843)	(7,682,515)	(8,566,831)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(41,130)	(42,090)	(41,560)	(41,720)	(42,210)	(43,550)	(43,990)
10	Accrued Interest	3,345	4,554	4,903	4,779	4,583	4,440	4,250
11	Accrued Taxes	(190,760)	(187,543)	(187,453)	(189,259)	(188,314)	(185,183)	(165,325)
12	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(5,712,309)</b>	<b>(6,746,611)</b>	<b>(7,067,523)</b>	<b>(7,270,809)</b>	<b>(7,700,784)</b>	<b>(7,906,808)</b>	<b>(8,771,896)</b>
13	Advances For Constructions	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
14	Less: Accum Amortization of AIAC	2,948	2,948	2,948	2,948	2,948	2,948	2,948
15	Other Deferred Credits	0	0	0	0	0	0	0
16	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>
17	Contributions in Aid of Construction	(1,347,212)	(1,347,212)	(1,347,212)	(1,347,212)	(1,347,212)	(1,347,212)	(1,347,212)
18	Less: Accum. Amortization of CIAC	835,048	838,446	841,843	845,241	848,638	852,036	855,433
19	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>
20	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>(5,019,593)</b>	<b>(5,847,055)</b>	<b>(5,860,077)</b>	<b>(5,846,675)</b>	<b>(6,111,718)</b>	<b>(6,126,978)</b>	<b>(6,775,432)</b>

0038

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(3,356,145)	(2,085,914)
4	Retained Earnings	2,048,896	2,296,777	2,511,051	2,793,871	3,076,344	814,268	1,740,026
5	Other Equity Capital (advances from assoc cos)	3,211,558	3,211,558	3,211,558	3,195,273	3,192,212	7,042,023	3,506,988
6	<b>TOTAL EQUITY CAPITAL</b>	<b>3,080,392</b>	<b>3,328,273</b>	<b>3,542,548</b>	<b>3,809,082</b>	<b>4,088,495</b>	<b>4,300,146</b>	<b>2,961,101</b>
7	Accounts Payable	(8,692,086)	(9,142,949)	(8,854,975)	(9,663,316)	(9,700,488)	(9,142,827)	(8,062,627)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(44,200)	(44,465)	(45,455)	(45,690)	(46,430)	(46,765)	(43,789)
10	Accrued Interest	4,090	3,883	3,699	3,504	3,330	3,130	4,038
11	Accrued Taxes	(187,293)	(186,577)	(185,495)	(184,496)	(184,599)	(180,942)	(184,865)
12	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(8,919,490)</b>	<b>(9,370,108)</b>	<b>(9,082,226)</b>	<b>(9,889,998)</b>	<b>(9,928,188)</b>	<b>(9,367,404)</b>	<b>(8,287,243)</b>
13	Advances For Construction	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
14	Less: Accum Amortization of AIAC	2,948	2,948	2,948	2,948	2,948	2,948	2,948
15	Other Deferred Credits	0	0	0	0	0	0	0
16	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVE</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>	<b>(97,052)</b>
17	Contributions in Aid of Construction	(1,347,212)	(1,347,912)	(1,348,262)	(1,348,612)	(1,348,612)	(1,347,212)	(1,347,562)
18	Less: Accum. Amortization of CIAC	858,832	862,230	865,628	869,027	872,425	874,423	855,327
19	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(366,142)</b>	<b>(368,073)</b>	<b>(368,073)</b>	<b>(357,227)</b>	<b>(365,753)</b>
20	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>(6,790,672)</b>	<b>(6,990,710)</b>	<b>(6,485,506)</b>	<b>(7,025,626)</b>	<b>(6,781,005)</b>	<b>(5,994,326)</b>	<b>(6,281,183)</b>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	590,605	13,592	604,197	176,094	780,291	B-3 & B-4
2	Operation & Maintenance	367,760	44,747	412,507		412,507	B-3 & B-5
3	Depreciation	105,343	23,800	129,143		129,143	B-3 & B-13
4	CIAC Amortization	(24,109)	0	(24,109)		(24,109)	B-3
5	PAA Amortization	84	(84)	0		0	
6	Taxes Other Than Income	39,401	3,000	42,401	7,924	50,325	B-3 & B-15
7	Provision for Income Taxes	6,560	(18,216)	(11,656)	63,282	51,626	B-3 & C-1
8	OPERATING EXPENSES	<u>495,039</u>	<u>53,247</u>	<u>548,286</u>	<u>71,206</u>	<u>619,492</u>	
9	NET OPERATING INCOME	<u>95,565</u>	<u>(39,654)</u>	<u>55,911</u>	<u>104,888</u>	<u>160,799</u>	
11	RATE BASE	<u>1,303,261</u>		<u>2,078,798</u>		<u>1,694,387</u>	
12	RATE OF RETURN	<u>7.33%</u>		<u>2.69%</u>		<u>9.49%</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 - Seminole 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	386,850	12,141	398,992	425,478	824,470	B-3 & B-4
2	Operation & Maintenance	431,066	124,454	555,520		555,520	B-3 & B-5
3	Depreciation	51,967	(24,250)	27,717		27,717	B-3 & B-13
4	CIAC Amortization	(16,666)	0	(16,666)		(16,666)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	24,276	1,836	26,112	19,147	45,259	B-3 & B-15
7	Provision for Income Tax:	<u>(66,831)</u>	<u>(34,393)</u>	<u>(101,224)</u>	<u>152,902</u>	<u>51,678</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>423,812</u>	<u>67,647</u>	<u>491,459</u>	<u>172,049</u>	<u>663,507</u>	
9	NET OPERATING INCOME	<u>(36,962)</u>	<u>(55,505)</u>	<u>(92,467)</u>	<u>253,429</u>	<u>160,962</u>	
11	RATE BASE	<u>2,280,488</u>		<u>2,085,909</u>		<u>1,696,120</u>	
12	RATE OF RETURN	<u>(1.62%)</u>		<u>(4.43%)</u>		<u>9.49%</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 - Seminole County  
 Docket 020071-WS  
 Schedule Year End 12/31/01  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-3  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	13,592		12,141	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	13,592	0	12,141	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		176,094		425,478
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	176,094	0	425,478
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.	16,402		8,855	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	24,481		13,217	
7	Additional costs for monthly billing	4,576		2,470	
8	Increased in operating expenses - connection to City of Sanford			100,296	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	(3,835)		(2,071)	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	3,123		1,686	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	44,747	0	124,454	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.	23,800		(24,250)	
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.	(84)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	3,000	7,924	1,836	19,147
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	(18,216)	63,282	(34,393)	152,902
17	Total Operating Expense Adjustments	53,247	71,206	67,647	172,049
18	Total Adjustments to Net Operating Income	(39,654)	104,888	(55,505)	253,429

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

Schedule B-4  
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	WATER SALES		(1) Per Books Water	SEWER SALES		(2) Per Books Sewer
	Account No.	Description		Account No.	Description	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$559,556	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	16,820	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	361,159
8	462.2	Private Fire Protection		522.2	Measured - Commercial	21,661
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	4,844	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	<u>581,220</u>	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	<u>382,820</u>
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	9,385		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	<u>9,385</u>	536	Uncollectible Accounts	
24					Misc. Service Revenues	4,031
25		TOTAL WATER OPERATING REVENUES	<u>\$590,605</u>		TOTAL OTHER SEWER REVENUES	<u>4,031</u>
26						
27					TOTAL SEWER OPERATING REVENUES	<u>\$386,850</u>



Company: Utilities Inc. of Florida - Seminole 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. Lubertozzi

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma 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	\$572,880	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	17,029	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	373,140
8	462.2 Private Fire Protection		522.2 Measured - Commercial	21,821
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers	4,903	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	594,812	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	394,961
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues	9,385	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	9,385	Uncollectible Accounts	
24			Misc. Service Revenues	4,031
25	TOTAL WATER OPERATING REVENUES	\$604,197	TOTAL OTHER SEWER REVENUES	4,031
26				
27			TOTAL SEWER OPERATING REVENUES	\$398,992

0044

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4  
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Line No.	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description	Pro Forma Proposed Water		Account No. and Description	Pro Forma Proposed Sewer	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$742,635	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	21,928	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	774,966
8	462.2	Private Fire Protection		522.2	Measured - Commercial	45,473
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	6,343	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	<u>770,906</u>	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	<u>820,439</u>
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	9,385		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	<u>9,385</u>	536	Uncollectible Accounts	
24					Misc. Service Revenues	<u>4,031</u>
25		TOTAL WATER OPERATING REVENUES	<u>\$780,291</u>		TOTAL OTHER SEWER REVENUES	<u>4,031</u>
26						
27					TOTAL SEWER OPERATING REVENUES	<u>\$824,470</u>

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	162,746	134,232	151,191	145,072	155,814	150,007	154,849	171,823	147,805	168,977	163,690	(1,589,394)	116,813	24,481	141,294
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	32,514	32,514	(3,835)	28,680
4	610	Purchased Water	165	172	315	161	2,070	153	363	165	663	220	156	166	4,768		4,768
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	2,067	1,916	1,923	1,964	2,439	2,258	1,817	1,726	1,738	2,044	1,579	1,915	23,386		23,386
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	3,914	2,514	1,069	2,200	2,021	885	853	1,582	729	788	677	1,417	18,648		18,648
9	620	Mat. & Sup./Maint. & Rep.	11,149	13,349	8,035	13,321	12,547	13,088	11,169	10,301	10,485	13,418	11,869	(46,381)	82,350		82,350
10	631	Contractual Services - Engr.	0	618	0	843	240	143	0	351	0	67	311	(1,401)	1,171		1,171
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	1,729	1,729		1,729
12	633	Contractual Services - Legal	586	3,613	4,547	1,072	1,931	975	(1,096)	166	374	522	5,167	(8,025)	9,832		9,832
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	0	1,948	329	0	0	0	0	0	0	0	0	3,958	6,235		6,235
15	641	Office Supplies & Utilities	7,207	3,850	5,272	5,078	5,111	4,635	5,789	6,550	6,031	8,043	4,989	(40,876)	21,679		21,679
16	642	Testing Expense	497	1,748	594	(3,743)	915	430	490	832	230	526	0	845	3,364		3,364
17	650	Transportation Expenses	2,681	6,369	6,741	6,379	5,132	6,851	3,775	5,828	2,112	4,608	7,552	(44,138)	13,889		13,889
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	0	0	0	0	7,030	0	0	0	0	6,494	0	4,216	17,739		17,739
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	1,003	1,040	1,040	1,040	1,040	1,040	1,050	1,053	1,054	1,054	1,073	(5,465)	6,025	16,402	22,427
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	239	393	254	88	491	864	70	321	48	(3)	310	562	3,637		3,637
26	665	Miscellaneous Expenses	862	(123)	4,874	(193)	1,745	584	306	845	379	1,327	7,899	(14,525)	3,980	7,699	11,678
27		TOTAL	193,115	171,639	186,185	173,281	198,527	181,914	179,436	201,543	171,647	208,084	205,272	(1,702,883)	367,760	44,747	412,507

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
<b>Per Books:</b>																	
1	701	Salaries & Wages - Employees	87,864	72,470	81,625	78,322	84,121	80,986	83,601	92,764	79,797	91,228	88,373	(858,087)	63,065	13,217	76,282
2	703	Salaries & Wages - Officers, Etc.													0		0
3	704	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	17,554	17,554	(2,071)	15,483
4	710	Purchased Sewage Treatment	11,796	11,265	12,000	9,281	16,117	7,000	15,137	13,000	13,127	43,770	26,441	30,787	209,720		209,720
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	1,910	1,370	1,591	1,755	1,805	1,297	1,891	1,776	597	1,349	579	597	16,518		16,518
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	26	950	225	844	145	25	0	490	0	179	69	237	3,188		3,188
9	720	Mat. & Sup./Maint. & Rep.	8,346	10,145	5,575	8,911	6,134	7,224	7,140	14,342	6,601	11,821	5,967	(24,423)	67,783		67,783
10	731	Contractual Services - Engr.	0	334	0	455	130	77	0	189	0	36	168	(756)	632		632
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	316	1,950	2,455	579	1,043	527	(592)	90	202	282	2,790	(4,333)	5,308		5,308
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	0	1,052	178	0	0	0	0	0	0	0	0	3,070	4,299		4,299
15	741	Office Supplies & Utilities	3,891	2,079	2,846	2,741	2,760	2,502	3,125	3,536	3,256	4,342	2,693	(22,068)	11,704		11,704
16	742	Testing Expense	1,562	186	510	2,048	600	962	315	80	0	41	550	0	6,853		6,853
17	750	Transportation Expenses	1,447	3,439	3,640	3,444	2,771	3,699	2,038	3,146	1,140	2,488	4,077	(23,829)	7,499		7,499
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	0	0	0	0	3,795	0	0	0	0	3,506	0	2,276	9,577		9,577
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.	541	562	562	562	562	562	567	569	569	569	580	(2,950)	3,253	8,855	12,108
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	129	212	137	47	265	467	38	173	26	(2)	167	304	1,963		1,963
26	775	Miscellaneous Expenses	302	97	2,631	(104)	942	315	165	456	205	716	4,264	(7,842)	2,149	104,452	106,601
27	TOTAL		118,131	106,108	113,975	108,885	121,187	105,644	113,425	130,613	105,520	160,325	136,717	(889,465)	431,066	124,454	555,520

Caclulation of Monthly Billing Expense

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	2,603	6	\$1,562
2	Postage	0.275	2,603	6	4,295
3	Envelopes - Mailing	0.03170	2,603	6	495
4	Envelopes - Return	0.02355	2,603	6	368
5	White Paper	0.02090	2,603	6	326
6	Additional Office Personnel				<u>0</u>
7	<b>Total Adjustment</b>				<b><u><u>\$7,046</u></u></b>
8	Allocated to Water Based on Customers				\$4,576
9	Allocated to Sewer Based on Customers				\$2,470

**0048**

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) Difference \$	(5) Difference %
1	601 Salaries & Wages - Employees	\$116,813	\$106,786	\$10,027	9.4%
2	603 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	604 Employee Pensions & Benefits	32,514	25,185	7,329	29.1%
4	610 Purchased Water	4,768	7,238	(2,470)	(34.1%)
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	23,386	31,555	(8,169)	(25.9%)
7	616 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	18,648	27,049	(8,401)	(31.1%)
9	620 Mat. & Sup./Maint. & Rep.	82,350	47,606	34,744	73.0%
10	631 Contractual Services - Engr.	1,171	1,105	66	6.0%
11	632 Contractual Services - Acct.	1,729	3,439	(1,710)	(49.7%)
12	633 Contractual Services - Legal	9,832	3,841	5,991	156.0%
13	634 Contractual Services - Mgmt.	0	1,766	(1,766)	n/a
14	635 Contractual Services - Other	6,235	9,590	(3,355)	(35.0%)
15	641 Office Supplies & Utilities	21,679	0	21,679	n/a
16	642 Testing Expense	3,364	0	3,364	n/a
17	650 Transportation Expenses	13,889	16,395	(2,506)	(15.3%)
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	17,739	12,558	5,181	41.3%
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	6,025	16,781	(10,756)	(64.1%)
24	667 Reg. Comm. Exp. - Other	0	1,913	(1,913)	(100.0%)
25	660 Bad Debt Expense	3,637	0	3,637	n/a
26	665 Miscellaneous Expenses	3,980	0	3,980	n/a
27	TOTAL	<u>\$367,760</u>	<u>\$312,807</u>	<u>\$54,953</u>	<u>14.9%</u>
28	Total Customer Equivalents	<u>2,650</u>	<u>2,166</u>	<u>484</u>	<u>22.3%</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>32.6%</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 - Seminole County  
 Docket 020071-WS  
 Schedule Year Ended 12/31/01  
 Interim  Final   
 Historical  Projected

Schedule B-8  
 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	701 Salaries & Wages - Employees	\$63,065	\$60,396	2,669	4.4%
2	703 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	704 Employee Pensions & Benefits	17,554	1,327	16,227	1222.8%
4	710 Purchased Sewage Treatment	209,720	132,651	77,069	58.1%
5	711 Sludge Removal Expenses	0	13,168	(13,168)	n/a
6	715 Purchased Power	16,518	27,188	(10,670)	(39.2%)
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	3,188	1,424	1,764	123.9%
9	720 Mat. & Sup./Maint. & Rep.	67,783	44,519	23,264	52.3%
10	731 Contractual Services - Engr.	632	57	575	1009.3%
11	732 Contractual Services - Acct.	0	181	(181)	(100.0%)
12	733 Contractual Services - Legal	5,308	202	5,106	2527.9%
13	734 Contractual Services - Mgmt.	0	94	(94)	n/a
14	735 Contractual Services - Other	4,299	504	3,795	753.1%
15	741 Office Supplies & Utilities	11,704	0	11,704	n/a
16	742 Testing Expense	6,853	0	6,853	n/a
17	750 Transportation Expenses	7,499	10,536	(3,037)	(28.8%)
18	756 Insurance - Vehicle	0	0	0	n/a
19	757 Insurance - General Liability	0	0	0	n/a
20	758 Insurance - Workman's Comp	0	0	0	n/a
21	759 Insurance - Other	9,577	8,070	1,507	18.7%
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	3,253	10,783	(7,530)	(69.8%)
24	767 Reg. Comm. Exp. - Other	0	1,229	(1,229)	(100.0%)
25	770 Bad Debt Expense	1,963	3,858	(1,895)	(49.1%)
26	775 Miscellaneous Expenses	2,149	1,319	830	62.9%
27	TOTAL	<u>\$431,066</u>	<u>\$317,506</u>	<u>\$113,560</u>	<u>26.3%</u>
28	Total Customer Equivalents	<u>1,431</u>	<u>1,435</u>	<u>(4)</u>	<u>(0.3%)</u>
29	Consumer Price Index - U	<u>176.7</u>	<u>158.6</u>	<u>18.1</u>	<u>10.2%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>10.0%</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 - Seminole County  
 Docket 020071-WS  
 Schedule Year Ended: 12/31/01  
 Interim  Final   
 Historical  Projected

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
1	Water Service Corporati	Legal Fees	15,141	Legal counsel.
2	Water Service Corporati	Accounting	1,729	Independent accounting and tax services.
3	Water Service Corporati	Engineering Fees	1,803	Engineering services.
4	Water Service Corporati	Outside Computer Service	104	Computer service.
5	Water Service Corporati	Employment Finder Fees	436	Employment service.
6	Water Service Corporati	Other Outside Charges	9,995	Miscellaneous services.
7	Total		<u>29,207</u>	

0051



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

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

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

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

Estimate Through  
 PAA  
 Commission Hearing (contested)

Amortization period Four Years.

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

Compa Utilities Inc. of Florida - Seminole County Schedule B-11

Docket 020071-WS

Page 1 of 1

Schedule Year Ended 12/31/01

Interim  Final

Preparer: Steven M. Lubertozzi

Historical  Projected

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

- 
- (1) Interconnection of Lincoln Heights WWTF with the City of Sanford via Lift Station and force main.
  
  - (2) See attachments to Test Year approval letters for all other projects.

0053

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

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

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

Line No.	G/L Acct No.	Description	Allocation Percentages		Description of Allocation Method	Amounts Allocated			Allocation Percentage		
			(1) UIF	(3) Other Companies/ Systems		(4) Total	(6) UIF	(7) Other Companies/ Systems	(8) Total	(9)	
										Water	Seminole
<b>Water Service Corp. Allocated Expenses:</b>											
1	508	Salaries - Office	3.3%	96.7%	100.0%	31,307	907,279	938,586	9,527	5,143	
2	524	Outside Services	4.1%	95.9%	100.0%	19,271	453,296	472,567	5,864	3,166	
3	531	Pension & Benefits	3.5%	96.5%	100.0%	12,647	345,316	357,963	3,849	2,078	
4	534	Insurance	3.8%	96.2%	100.0%	36,137	913,332	949,469	10,997	5,937	
5	553	Office Supplies	3.5%	96.5%	100.0%	3,444	95,591	99,035	1,048	566	
6	555	Office Utilities	3.7%	96.3%	100.0%	1,764	46,086	47,850	537	290	
7	557	Office Maintenance	3.7%	96.3%	100.0%	4,352	113,759	118,111	1,324	715	
8	559	Miscellaneous	4.2%	95.8%	100.0%	7,925	182,607	190,532	2,412	1,302	
9	604	Operators Expense				0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	35,558	19,197	
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	2,202	1,189	
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	3,505	1,892	
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(183)	(99)	
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	4,318	2,331	
15		Total Expenses				149,189	3,900,999	4,050,188	45,400	24,510	
<b>Utilities, Inc. of Florida Allocated Expenses</b>											
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(14,146)	(7,637)	
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(3,568)	(1,926)	
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(12,634)	(6,821)	
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(16,295)	(8,798)	
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(1,488)	(804)	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(48,131)	(25,985)	
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(1,245)	(672)	
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(27,418)	(14,802)	
25		Total Expenses				(252,357)	109,016	361,373	(76,794)	(41,460)	

Note: Allocation methodology is based predominantly on customer equivalents.

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

Schedule B-13  
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,301		1,301	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	4		4	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,238		5,238	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	18,681		18,681	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	1,382		1,382	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	5,117		5,117	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,996		2,996	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	5,002		5,002	0.00%	0
25	331.4 Transm. & Distribution Mains	20,675		20,675	0.00%	0
26	333.4 Services	6,248		6,248	0.00%	0
27	334.4 Meters & Meter Installations	12,664		12,664	0.00%	0
28	335.4 Hydrants	594		594	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,831		1,831	0.00%	0
33	340.5 Office Furniture & Equipment	1,634		1,634	0.00%	0
34	341.5 Transportation Equipment	13,209		13,209	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	5,523		5,523	0.00%	0
37	344.5 Laboratory Equipment	225		225	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	2,234		2,234	0.00%	0
40	347.5 Misc Equip (Computer)	784		784	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	105,343	0	105,343		0

0055

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

Schedule B-14  
 Page 1 of 1  
 Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	4		4	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	6,375		6,375	0.00%	0
7	360.2 Collection Sewers - Force	329		329	0.00%	0
8	361.2 Collection Sewers - Gravity	16,278		16,278	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	2,772		2,772	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)	1,828		1,828	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	7,346		7,346	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	9,480		9,480	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	7,131		7,131	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	424		424	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	51,967	0	51,967		0

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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
<b>Water</b>						
1	Test Year Per Books	26,660	11,472	914	355	39,401
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	612				612
3	Payroll tax increase due to salary adjustment		2,388			2,388
4	Adjusted Test Year	27,272	13,860	914	355	42,401
5	RAF assoc. with revenue adjustments	7,924				7,924
6	Total Balance	<u>35,196</u>	<u>13,860</u>	<u>914</u>	<u>355</u>	<u>50,325</u>
<b>Sewer</b>						
1	Test Year Per Books	17,560	6,193	494	29	24,276
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	546				546
3	Payroll tax increase due to salary adjustment		1,290			1,290
4	Adjusted Test Year	18,106	7,483	494	29	26,112
5	RAF assoc. with revenue adjustments	19,147				19,147
6	Total Balance	<u>37,253</u>	<u>7,483</u>	<u>494</u>	<u>29</u>	<u>45,259</u>

0057

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	(39,621)	142,925	103,304
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>(49,403)</u>	<u>152,707</u>	<u>103,304</u>
	Water Operations				
	Deferred		1,117	(1,117)	0
	Current		5,459		51,626
	Sewer Operations				
	Deferred		(11,380)	11,380	0
	Current		<u>(55,610)</u>		<u>51,678</u>
	Total		<u>(60,414)</u>	<u>10,263</u>	<u>103,304</u>

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

0058

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

Schedule C-2  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

	Per Books 12/31/01	Adjustments	Adjusted Test Year- 12/31/01	Adjusted Test Year	
				Water	Sewer
1 Net Utility Operating Income (Sch. B-1, B-2)	58,603	263,157	321,761	160,799	160,962
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(60,270)	163,574	103,304	51,626	51,678
3 Subtotal	(1,667)	426,732	425,065	212,425	212,640
4 Less: Interest Charges (Sch. C-3)	88,962	61,094	150,055	74,989	75,066
5 Taxable Income Per Books	(90,628)	365,638	275,009	137,435	137,574
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)	(31,121)	31,121	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	(14,181)	14,181	0	0	0
9 Taxable Income Before State Taxes	(104,810)	379,819	275,009	137,435	137,574
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	(109,810)	379,819	270,009	134,935	135,074
12 State Income Tax (5.5% of Line 11)	(6,040)	20,890	14,850	7,421	7,429
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	(6,040)	20,890	14,850	7,421	7,429
16 Federal Taxable Income (Line 9 - Line 15)	(98,770)		260,159	130,014	130,145
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	(33,582)	0	88,454	44,205	44,249
19 Current Federal Inc. Taxes (Line 18)	(33,582)	0	88,454	44,205	44,249
Summary:					
20 Current State Income Taxes (Line 15)	(6,040)	20,890	14,850	7,421	7,429
21 Current Federal Income Taxes (Line 19)	(33,582)	122,036	88,454	44,205	44,249
22 Total Current Income Tax Expense (To C-1)	(39,621)	142,926	103,304	51,626	51,678

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



Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	120,083	29,972	150,055	74,989	75,066
3	AFUDC (not used for tax calculation)	(31,121)	31,121	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>88,962</u>	<u>61,094</u>	<u>150,055</u>	<u>74,989</u>	<u>75,066</u>

0060

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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

(31,121)

Supporting Schedules: None  
Recap Schedules: C-2

**0061**

Company: Utilities Inc. of Florida - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim [ ] Final [x]  
 Historical [x] 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)
	Permanent Adjustment	
2	Tax Depreciation and Amortization	<u>327,983</u>
3	Difference	<u>19,708</u>
4	Other Timing Differences (Itemize):	(6,210)
5	Deferred Maintenance	(33,262)
6	Deferred Reg. Comm Exp.	(2,700)
7	Amorization of Org. Costs	<u>5,524</u>
8	Total Timing Differences (To C-2)	<u>(16,940)</u>
Timing Differences For State Deferred Taxes:		
9	Deferred Maintenance	(33,262)
10	Deferred Reg. Comm Exp.	(2,700)
11	CIAC Plant and/or conn. fees	<u>(6,210)</u>
12	Total	<u>(42,172)</u>
13	State Tax Rate	5.50%
14	State Deferred Taxes ( Line 14 x Line 13)	(2,319)
15	Correction/Adjustment	<u>(204)</u>
16	Total State Deferred Tax	<u>(2,523)</u>
Timing Differences For Federal Deferred Taxes:		
17	Depreciation Difference	19,708
18	Deferred Maintenance	(33,262)
19	Deferred Reg. Comm Exp.	(2,700)
20	Amorization of Org. Costs	5,524
21	CIAC Plant and/or conn. fees	<u>(6,210)</u>
22	Total	<u>(16,940)</u>
23	Deferred SIT	<u>(2,523)</u>
24	Net Total	(14,417)
25	Federal Tax Rate	<u>34.00%</u>
26	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)
27	Correction/Adjustment	<u>(2,356)</u>
28	Total Federal Deferred Tax	(7,258)
29	Add: State Deferred Taxes (Line 17)	<u>(2,523)</u>
30	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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim  Final   
Historical  Projected

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

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

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

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

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

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

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	Net	1995	1996	1997	1998	1999	2000	2001	
			Amort	ITC								
			12/31/94	12/31/94								
1	Prior	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279	
2	1981	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106	
3	1982	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281	
4	1983	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785	
5	1984	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565	
6	1985	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194	
7	1986	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146	
					<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	
					<u>(131,155)</u>	<u>(128,799)</u>	<u>(126,443)</u>	<u>(124,087)</u>	<u>(121,731)</u>	<u>(119,375)</u>	<u>(117,019)</u>	<u>(114,663)</u>

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

Investment Tax Credits Analysis

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

Not Applicable.

Parent Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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</u> <u>No.</u>	<u>Description</u>	<u>Amount</u>	<u>% of</u> <u>Total</u>	<u>Cost</u> <u>Rate</u>	<u>Weighted</u> <u>Cost</u>
---------------------------	--------------------	---------------	-----------------------------	----------------------------	--------------------------------

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

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

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

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

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

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule C-10  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0067



Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1  
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,497,675	44.19%	8.58%	3.79%
2	Short-Term Debt	325,349	9.60%	6.62%	0.64%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,520,747	44.85%	11.10%	4.98%
5	Customer Deposits	43,948	1.30%	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	2,788	0.07%		0.00%
9	Other (Explain)	0	0.00%		0.00%
10	Total	3,390,507	100.01%		9.49%

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. Lubertozi

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

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
					Pro Rata	Pro Rata		
1	Long-Term Debt	70,345,623	73,757,982	72,051,803	(70,554,128)	44.79%	1,497,675	
2	Short-Term Debt	23,801,000	7,517,000	15,659,000	(15,333,651)	9.73%	325,349	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,765	69,945,301	73,169,033	(71,648,286)	45.48%	1,520,747	
5	Customer Deposits	77,840	69,825	73,833	(29,886)	0.00%	43,948	
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	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)			0	0	0.00%	0	
10	<b>Total</b>	<b>170,618,958</b>	<b>151,293,954</b>	<b>160,956,457</b>	<b>(157,565,951)</b>	<b>100.00%</b>	<b>\$3,390,507</b>	

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 [x]  
Historical [x] Projected [ ]

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

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

Recap Schedules: A-19, D-2

Schedule of Short Term Debt  
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

Recap Schedules: A-19, D-2

**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   
Historical  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> #	<u>8.58%</u>

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 Commiss

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

Schedule D-7  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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(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 - Seminole 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) Water			(5) Sewer			(7) Proposed Bimonthly Rates
	(2) Pre-Filing Bimonthly Rates	(3) Index Adjusted Bimonthly Rates	(4) Proposed Bimonthly Rates	(5) Pre-Filing Bimonthly Rates	(6) Index Adjusted Bimonthly Rates		
<b>Residential</b>							
5/8" Meter	\$ 10.97	\$ 11.12	\$15.23	\$ 16.69	\$ 16.83	\$ 34.50	
1" Meter	\$ 27.40	\$ 27.79	\$38.07				
1.5" Meter	\$ 54.76	\$ 55.53	\$76.08				
Flat Rate = 15,000 gallons				\$ 49.24	\$ 49.66	\$ 101.80	
5/8" Meter Irrigation	\$ 10.97	\$ 11.12	\$15.23				
1" Meter Irrigation	\$ 27.40	\$ 27.79	\$38.07				
Gallage Charge/MG	\$ 1.67	\$ 1.69	\$2.14	\$ 2.34	\$ 2.36	\$ 4.94	
<b>Oakland Shores</b>							
5/8" Meter	\$ 12.08	\$ 12.16	\$16.66				
1" Meter	\$ 30.12	\$ 30.32	\$41.54				
Gallage Charge/MG	\$ 2.06	\$ 2.07	\$2.62				
<b>City of Sanford</b>							
Outside of City				N/A	\$ 25.18		
Gallage Charge/MG				(a)	\$ 4.14		
Inside City				N/A	\$ 20.14		
Gallage Charge/MG				(a)	\$ 3.31		
<b>General Service</b>							
5/8" Meter	\$ 10.97	\$ 11.12	\$15.23	\$ 16.69	\$ 16.83	\$ 34.50	
1" Meter	\$ 27.40	\$ 27.79	\$38.07	\$ 41.71	\$ 42.06	\$ 86.22	
1.5" Meter	\$ 54.76	\$ 55.53	\$76.08	\$ 83.48	\$ 84.19	\$ 172.59	
2" Meter	\$ 87.68	\$ 88.92	\$121.82	\$ 133.56	\$ 134.70	\$ 276.14	
3" Meter	\$ 175.33	\$ 177.80	\$243.59				
4" Meter	\$ 273.97	\$ 277.83	\$380.63	\$ 417.36	\$ 420.91	\$ 862.87	
5/8" Meter Irrigation	\$ 10.97	\$ 11.12	\$15.23				
1" Meter Irrigation	\$ 27.40	\$ 27.79	\$38.07				
1.5" Meter Irrigation	\$ 54.76	\$ 55.53	\$76.08				
2" Meter Irrigation	\$ 87.68	\$ 88.92	\$121.82				
Gallage Charge/MG	\$ 1.67	\$ 1.69	\$2.14	\$ 2.79	\$ 2.81	\$ 5.88	

0075



Company: Utilities Inc. of Florida - Seminole 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>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.67	\$10.97	Bimonthly	\$556,263
1" Meter	1,708,440	156	\$1.67	\$27.40	" "	\$4,994
1.5" Meter	0	0	\$1.67	\$54.76	" "	\$0
5/8" Meter Irrigation	880,060	118	\$1.67	\$10.97	" "	\$2,117
1" Meter Irrigation	0	0	\$1.67	\$27.40	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.06	\$12.08	" "	\$4,588
1" Meter	0	0	\$2.06	\$30.12	" "	\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$567,962</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.67	\$10.97	" "	\$1,784
1" Meter	785,370	48	\$1.67	\$27.40	" "	\$1,969
1.5" Meter	620,992	24	\$1.67	\$54.76	" "	\$1,694
2" Meter	2,996,900	12	\$1.67	\$87.68	" "	\$5,531
3" Meter	2,704,450	12	\$1.67	\$175.33	" "	\$5,568
4" Meter	0	2	\$1.67	\$273.97	" "	\$274
5/8" Meter Irrigation	0	0	\$1.67	\$10.97	" "	\$0
1" Meter Irrigation	172,560	12	\$1.67	\$27.40	" "	\$453
1.5" Meter Irrigation	0	0	\$1.67	\$54.76	" "	\$0
2" Meter Irrigation	1,046,670	12	\$1.67	\$87.68	" "	\$2,274
<b>Total Residential</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,547</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$587,509</u>

Revenues per General Ledger  
 Adjustments  
 Adjusted Revenues per General Ledger

581,220  
581,220

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

Revenues per Above  
 Unreconcilable Difference  
 Unreconcilable Difference Percent

587,509  
(6,289)  
 -1.08%

**0076**

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

Company: Utilities Inc. of Florida - Seminole 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>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.69	\$11.12	Bimonthly	\$563,209
1" Meter	1,708,440	156	\$1.69	\$27.79	" "	\$5,058
1.5" Meter	0	0	\$1.69	\$55.53	" "	\$0
5/8" Meter Irrigation	880,060	118	\$1.69	\$11.12	" "	\$2,143
1" Meter Irrigation	0	0	\$1.69	\$27.79	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.07	\$12.16	" "	\$4,613
1" Meter	0	0	\$2.07	\$30.32	" "	\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$575,023</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.69	\$11.12	" "	\$1,806
1" Meter	785,370	48	\$1.69	\$27.79	" "	\$1,994
1.5" Meter	620,992	24	\$1.69	\$55.53	" "	\$1,716
2" Meter	2,996,900	12	\$1.69	\$88.92	" "	\$5,598
3" Meter	2,704,450	12	\$1.69	\$177.80	" "	\$5,637
4" Meter	0	2	\$1.69	\$277.83	" "	\$278
5/8" Meter Irrigation	0	0	\$1.69	\$11.12	" "	\$0
1" Meter Irrigation	172,560	12	\$1.69	\$27.79	" "	\$458
1.5" Meter Irrigation	0	0	\$1.69	\$55.53	" "	\$0
2" Meter Irrigation	1,046,670	12	\$1.69	\$88.92	" "	\$2,302
<b>Total General Service</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,789</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$594,812</u>

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$2.14	\$15.23	Bimonthly	\$730,055
1" Meter	1,708,440	156	\$2.14	\$38.07	" "	\$6,625
1.5" Meter	0	0	\$2.14	\$76.08	" "	\$0
5/8" Meter Irrigation	880,060	118	\$2.14	\$15.23	" "	\$2,779
1" Meter Irrigation	0	0	\$2.14	\$38.07	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.62	\$16.66	" "	\$5,955
1" Meter	0	0	\$2.62	\$41.54	" "	\$0
	<u>236,995,695</u>	<u>31,019</u>				
<b>Total Residential</b>						<u>\$745,414</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$2.14	\$15.23	Bimonthly	\$2,340
1" Meter	785,370	48	\$2.14	\$38.07	Bimonthly	\$2,592
1.5" Meter	620,992	24	\$2.14	\$76.08	Bimonthly	\$2,240
2" Meter	2,996,900	12	\$2.14	\$121.82	Bimonthly	\$7,135
3" Meter	2,704,450	12	\$2.14	\$243.59	Bimonthly	\$7,240
4" Meter	0	2	\$2.14	\$380.63	Bimonthly	\$381
5/8" Meter Irrigation	0	0		\$15.23	Bimonthly	\$0
1" Meter Irrigation	172,560	12	\$2.14	\$38.07	Bimonthly	\$597
1.5" Meter Irrigation	0	0	\$2.14	\$76.08	Bimonthly	\$0
2" Meter Irrigation	1,046,670	12	\$2.14	\$121.82	Bimonthly	\$2,967
<b>Total Residential</b>	<u>\$9,079,942</u>	<u>218</u>				<u>\$25,492</u>
<b>Total Water Revenues</b>						<u>\$770,906</u>

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 4 of 6  
 Preparer: Steven M. Lubertozi

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

<u>Class/Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	2.34	16.69	Bimonthly	\$369,704
Flat Rate = 15,000 gallons	0	12	0.00	49.24	" "	\$295
<b>Total Residential</b>	<b>98,365,731</b>	<b>16,732</b>				<b>\$369,999</b>
<b>General Service</b>						
5/8" Meter	106,070	24	2.79	16.69	" "	\$496
1" Meter	280,910	36	2.79	41.71	" "	\$1,535
1.5" Meter	0	0	2.79	83.48	" "	\$0
2" Meter	2,996,900	12	2.79	133.56	" "	\$9,163
4" Meter	2,704,450	14	2.79	417.36	" "	\$10,467
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>				<b>\$21,661</b>
<b>Total Sewer Revenues</b>	<b>104,454,061</b>	<b>16,818</b>				<b>\$391,660</b>

Revenues per General Ledger	382,820
Adjustments	
Adjusted Revenues per General Ledger	<u>382,820</u>
Revenues per Above	<u>391,660</u>
Unreconcilable Difference	<u>(8,840)</u>
Unreconcilable Difference Percent	-2.31%

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

**0079**

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

Company: Utilities Inc. of Florida - Seminole 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>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	2.36	16.83	\$372,842
Flat Rate = 15,000 gallon	0	12	0.00	49.66	\$298
<b>Total Residential</b>					<b>\$373,140</b>
<b>General Service</b>					
5/8" Meter	106,070	24	2.81	16.83	\$500
1" Meter	280,910	36	2.81	42.06	\$1,546
1.5" Meter	0	0	2.81	84.19	\$0
2" Meter	2,996,900	12	2.81	134.70	\$9,229
4" Meter	2,704,450	14	2.81	420.91	\$10,546
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>			<b>21,821</b>
<b>Total Sewer Revenues</b>	<b>6,088,330</b>	<b>86</b>			<b>394,961</b>

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2  
 Page 6 of 6

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Sewer Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	4.94	34.50	\$774,355
Fiat Rate = 15,000 gallo:	0	12	0.00	101.80	\$611
Total Residential	<u>0</u>	<u>0</u>			<u>\$774,966</u>
<b>General Service</b>					
5/8" Meter	106,070	24	5.88	34.50	\$1,038
1" Meter	280,910	36	5.88	86.22	\$3,204
1.5" Meter	0	0	5.88	172.59	\$0
2" Meter	2,996,900	12	5.88	276.14	\$19,284
4" Meter	2,704,450	14	5.88	862.87	\$21,947
Total General Service	<u>6,088,330</u>	<u>86</u>			<u>45,473</u>
Total Sewer Revenues	<u>6,088,330</u>	<u>86</u>			<u>820,439</u>

Company: Utilities Inc. of Florida - Seminole County

Schedule E-3

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 monthly customers billed or served by class.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential Billing Units	General Service Billing Units	Multi-Family Dwelling	Private Fire Protection	Other (Irrigation)	Total
<b>Water</b>							
1	January-01	2,676	8	0	0	18	2,702
2	February-01	2,482	24	0	0	4	2,510
3	March-01	2,658	8	0	0	20	2,686
4	April-01	2,487	24	0	0	4	2,515
5	May-01	2,657	10	0	0	22	2,689
6	June-01	2,466	24	0	0	5	2,495
7	July-01	2,681	8	0	0	21	2,710
8	August-01	2,490	24	0	0	5	2,519
9	September-01	2,653	16	0	0	17	2,686
10	October-01	2,489	16	0	0	4	2,509
11	November-01	2,660	16	0	0	18	2,694
12	December-01	2,502	16	0	0	4	2,522
13	Total Water	<u>30,901</u>	<u>194</u>	<u>0</u>	<u>0</u>	<u>142</u>	<u>31,237</u>
<b>Sewer</b>							
14	January-02	2,325	8	0	0	0	2,333
15	February-02	478	6	0	0	0	484
16	March-02	2,304	8	0	0	0	2,312
17	April-02	483	6	0	0	0	489
18	May-02	2,301	10	0	0	0	2,311
19	June-02	470	6	0	0	0	476
20	July-02	2,322	8	0	0	0	2,330
21	August-02	481	6	0	0	0	487
22	September-02	2,305	8	0	0	0	2,313
23	October-02	473	6	0	0	0	479
24	November-02	2,313	8	0	0	0	2,321
25	December-02	477	6	0	0	0	483
26	Total Sewer	<u>16,732</u>	<u>86</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,818</u>

0082

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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. Lubertozzi

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

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

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

0083



Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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> Miscellaneous Charge	<u>(2)</u> Balance Per Books	<u>(3)</u> Utility Adjustment	<u>(4)</u> Adjusted Balance
Initial Connection Fee	195		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	3,795		

0084

Company: Utilities Inc. of Florida - Seminole 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 - Seminole County

Schedule E-7

Docket No. 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim  Final

Preparer: Steven M. Lubertozzi

Historical  Projected

Water  Sewer

Explanation: Provide a schedule of 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

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Contracts and Agreements Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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. Lubertozi

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

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(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 - Seminole County  
Docket No: 020071-WS  
Schedule Year ended: 12/31/01  
Interim  Final   
Historical  Projected   
Water  Sewer

Schedule E-9  
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0088

Service Availability Charges Schedule

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)
Type Charge	Seminole Water		Seminole Sewer	
	Present Charges	Proposed Charges	Present Charges	Proposed Charges
<b>System Capacity Charge</b>				
Residential-per ERC (___ GPD)	\$200.00	\$200.00	\$570.00	\$570.00
All others-per Gallon/Day	\$0.57	\$0.57	\$2.04	\$2.04
<b>Plant Capacity Charge</b>				
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
<b>Main Extension Charge</b>				
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
<b>Meter Installation Charge</b>				
5/8" x 3/4"	\$150.00	\$150.00	N/A	N/A
1"	\$250.00	\$250.00	N/A	N/A
1-1/2"	\$450.00	\$450.00	N/A	N/A
2"	\$650.00	\$650.00	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
<b>Service (Lateral) Installation Charge</b>				
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
<b>Back Flow Preventor Installation Charge</b>				
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
<b>Guaranteed Revenue Charge</b>				
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 - Seminole 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. Lubertozzi

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

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



Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule E-12  
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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)
<u>Class/Meter Size</u>	<u>Historical Year Bills</u>	<u>Proj. Factor</u>	<u>Proj. Test Year Bills</u>	<u>Test Year Consumption</u>	<u>Proj. Factor</u>	<u>Project. TY Consumption</u>	<u>Present Rates</u>

Not Applicable

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

Schedule E-14  
 Page 1 of 20

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	459	459	0	0	30,093	0	0.00%
1,000	393	853	393,240	393,240	29,700	30,093,360	0.09%
2,000	685	1,537	1,369,480	1,762,720	29,015	59,793,480	0.41%
3,000	980	2,517	2,939,220	4,701,940	28,036	88,808,860	1.08%
4,000	1,274	3,791	5,094,800	9,796,740	26,762	116,844,500	2.26%
5,000	1,322	5,113	6,608,900	16,405,640	25,440	143,606,440	3.78%
6,000	1,416	6,529	8,495,160	24,900,800	24,024	169,046,600	5.74%
7,000	1,525	8,054	10,676,820	35,577,620	22,499	193,070,900	8.21%
8,000	1,627	9,680	13,013,440	48,591,060	20,872	215,569,940	11.21%
9,000	1,641	11,322	14,770,980	63,362,040	19,231	236,442,300	14.62%
10,000	1,704	13,026	17,041,600	80,403,640	17,527	255,673,440	18.55%
11,000	1,677	14,703	18,445,900	98,849,540	15,850	273,200,420	22.81%
12,000	1,597	16,300	19,163,760	118,013,300	14,253	289,050,500	27.23%
13,000	1,446	17,746	18,797,740	136,811,040	12,807	303,303,600	31.56%
14,000	1,288	19,034	18,036,200	154,847,240	11,519	316,110,720	35.72%
15,000	1,163	20,197	17,444,100	172,291,340	10,356	327,629,540	39.75%
16,000	1,009	21,206	16,144,000	188,435,340	9,347	337,985,420	43.47%
17,000	963	22,168	16,363,520	204,798,860	8,384	347,332,300	47.25%
18,000	797	22,965	14,337,000	219,135,860	7,588	355,716,620	50.56%
19,000	708	23,673	13,453,140	232,589,000	6,880	363,304,440	53.66%
20,000	630	24,303	12,598,400	245,187,400	6,250	370,184,200	56.57%
21,000	526	24,829	11,043,480	256,230,880	5,724	376,434,040	59.11%
22,000	578	25,406	12,705,440	268,936,320	5,146	382,158,000	62.05%
23,000	437	25,844	10,060,200	278,996,520	4,709	387,304,440	64.37%
24,000	381	26,225	9,151,200	288,147,720	4,328	392,013,480	66.48%
25,000	326	26,551	8,151,000	296,298,720	4,002	396,341,220	68.36%
26,000	354	26,905	9,204,000	305,502,720	3,648	400,342,920	70.48%
27,000	281	27,187	7,598,880	313,101,600	3,366	403,990,620	72.24%
28,000	257	27,443	7,182,560	320,284,160	3,110	407,356,880	73.89%
29,000	261	27,704	7,555,660	327,839,820	2,849	410,466,620	75.64%
30,000	204	27,908	6,133,800	333,973,620	2,645	413,315,820	77.05%
31,000	160	28,068	4,960,000	338,933,620	2,485	415,960,560	78.19%
32,000	156	28,224	4,983,680	343,917,300	2,329	418,445,300	79.34%
33,000	156	28,379	5,136,780	349,054,080	2,173	420,774,300	80.53%
34,000	134	28,513	4,556,000	353,610,080	2,039	422,947,640	81.58%
35,000	126	28,640	4,426,100	358,036,180	1,913	424,986,980	82.60%
36,000	125	28,764	4,484,160	362,520,340	1,788	426,899,860	83.64%
37,000	110	28,875	4,074,440	366,594,780	1,678	428,688,180	84.58%
38,000	86	28,961	3,283,200	369,877,980	1,592	430,366,380	85.33%
39,000	102	29,063	3,974,100	373,852,080	1,490	431,958,180	86.25%
40,000	1,490	30,553	59,596,000	433,448,080	0	433,448,080	100.00%
	<u>30,553</u>	<u>30,553</u>	<u>433,448,080</u>	<u>433,448,080</u>	<u>0</u>	<u>433,448,080</u>	

Data recorded for 5/8" meter residential water customers. (60001)

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

Schedule E-14  
 Page 2 of 20

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	6	6	0	0	186	0	0.00%
1,000	6	12	6,000	6,000	180	186,000	0.19%
2,000	6	18	12,000	18,000	174	366,000	0.58%
3,000	12	30	36,000	54,000	162	540,000	1.74%
4,000	8	38	32,000	86,000	154	702,000	2.77%
5,000	2	40	10,000	96,000	152	856,000	3.10%
6,000	4	44	24,000	120,000	148	1,008,000	3.87%
7,000	6	50	42,000	162,000	142	1,156,000	5.23%
8,000	10	60	80,000	242,000	132	1,298,000	7.81%
9,000	2	62	18,000	260,000	130	1,430,000	8.39%
10,000	18	80	180,000	440,000	112	1,560,000	14.19%
11,000	4	84	44,000	484,000	108	1,672,000	15.61%
12,000	4	88	48,000	532,000	104	1,780,000	17.16%
13,000	6	94	78,000	610,000	98	1,884,000	19.68%
14,000	6	100	84,000	694,000	92	1,982,000	22.39%
15,000	2	102	30,000	724,000	90	2,074,000	23.35%
16,000	4	106	64,000	788,000	86	2,164,000	25.42%
17,000	6	112	102,000	890,000	80	2,250,000	28.71%
18,000	4	116	72,000	962,000	76	2,330,000	31.03%
19,000	4	120	76,000	1,038,000	72	2,406,000	33.48%
20,000	10	130	200,000	1,238,000	62	2,478,000	39.94%
21,000	10	140	210,000	1,448,000	52	2,540,000	46.71%
22,000	6	146	132,000	1,580,000	46	2,592,000	50.97%
23,000	4	150	92,000	1,672,000	42	2,638,000	53.94%
24,000	2	152	48,000	1,720,000	40	2,680,000	55.48%
25,000	2	154	50,000	1,770,000	38	2,720,000	57.10%
26,000	4	158	104,000	1,874,000	34	2,758,000	60.45%
27,000	2	160	54,000	1,928,000	32	2,792,000	62.19%
28,000	4	164	112,000	2,040,000	28	2,824,000	65.81%
29,000	0	164	0	2,040,000	28	2,852,000	65.81%
30,000	0	164	0	2,040,000	28	2,880,000	65.81%
31,000	4	168	124,000	2,164,000	24	2,908,000	69.81%
32,000	0	168	0	2,164,000	24	2,932,000	69.81%
33,000	0	168	0	2,164,000	24	2,956,000	69.81%
34,000	0	168	0	2,164,000	24	2,980,000	69.81%
35,000	2	170	70,000	2,234,000	22	3,004,000	72.06%
36,000	2	172	72,000	2,306,000	20	3,026,000	74.39%
37,000	0	172	0	2,306,000	20	3,046,000	74.39%
38,000	2	174	76,000	2,382,000	18	3,066,000	76.84%
39,000	2	176	78,000	2,460,000	16	3,084,000	79.35%
40,000	16	192	640,000	3,100,000	0	3,100,000	100.00%
	<u>192</u>	<u>192</u>	<u>3,100,000</u>	<u>3,100,000</u>	<u>0</u>	<u>3,100,000</u>	

Data recorded for 5/8" meter residential water customers. (60002) (Oakland Shores)

0094

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

Schedule E-14  
 Page 3 of 20

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	10	10	0	0	86	0	0.00%
1,000	4	14	4,000	4,000	82	86,000	0.30%
2,000	8	22	16,000	20,000	74	168,000	1.51%
3,000	12	34	36,000	56,000	62	242,000	4.22%
4,000	6	40	24,000	80,000	56	304,000	6.03%
5,000	2	42	10,000	90,000	54	360,000	6.79%
6,000	2	44	12,000	102,000	52	414,000	7.69%
7,000	6	50	42,000	144,000	46	466,000	10.86%
8,000	0	50	0	144,000	46	512,000	10.86%
9,000	2	52	18,000	162,000	44	558,000	12.22%
10,000	2	54	20,000	182,000	42	602,000	13.73%
11,000	4	58	44,000	226,000	38	644,000	17.04%
12,000	2	60	24,000	250,000	36	682,000	18.85%
13,000	4	64	52,000	302,000	32	718,000	22.78%
14,000	0	64	0	302,000	32	750,000	22.78%
15,000	4	68	60,000	362,000	28	782,000	27.30%
16,000	0	68	0	362,000	28	810,000	27.30%
17,000	4	72	68,000	430,000	24	838,000	32.43%
18,000	0	72	0	430,000	24	862,000	32.43%
19,000	0	72	0	430,000	24	886,000	32.43%
20,000	0	72	0	430,000	24	910,000	32.43%
21,000	0	72	0	430,000	24	934,000	32.43%
22,000	0	72	0	430,000	24	958,000	32.43%
23,000	0	72	0	430,000	24	982,000	32.43%
24,000	0	72	0	430,000	24	1,006,000	32.43%
25,000	2	74	50,000	480,000	22	1,030,000	36.20%
26,000	0	74	0	480,000	22	1,052,000	36.20%
27,000	0	74	0	480,000	22	1,074,000	36.20%
28,000	0	74	0	480,000	22	1,096,000	36.20%
29,000	0	74	0	480,000	22	1,118,000	36.20%
30,000	2	76	60,000	540,000	20	1,140,000	40.72%
31,000	0	76	0	540,000	20	1,160,000	40.72%
32,000	0	76	0	540,000	20	1,180,000	40.72%
33,000	0	76	0	540,000	20	1,200,000	40.72%
34,000	0	76	0	540,000	20	1,220,000	40.72%
35,000	2	78	70,000	610,000	18	1,240,000	46.00%
36,000	0	78	0	610,000	18	1,258,000	46.00%
37,000	0	78	0	610,000	18	1,276,000	46.00%
38,000	2	80	76,000	686,000	16	1,294,000	51.73%
39,000	0	80	0	686,000	16	1,310,000	51.73%
40,000	16	96	640,000	1,326,000	0	1,326,000	100.00%
	<u>96</u>	<u>96</u>	<u>1,326,000</u>	<u>1,326,000</u>	<u>0</u>	<u>1,326,000</u>	

Data recorded for 5/8" meter general service water customers. (60004)

0095

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

Schedule E-14  
 Page 4 of 20

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	9	9	0	0	109	0	0.00%
1,000	2	11	2,000	2,000	107	109,060	0.13%
2,000	9	20	18,120	20,120	98	216,120	1.26%
3,000	4	24	12,000	32,120	94	314,120	2.02%
4,000	2	26	8,000	40,120	92	408,120	2.52%
5,000	6	32	30,000	70,120	86	500,120	4.40%
6,000	10	42	60,000	130,120	76	586,120	8.17%
7,000	2	44	14,000	144,120	74	662,120	9.05%
8,000	2	46	16,000	160,120	72	736,120	10.06%
9,000	9	55	77,760	237,880	63	808,120	14.94%
10,000	8	63	80,000	317,880	55	871,480	19.96%
11,000	0	63	0	317,880	55	926,840	19.96%
12,000	3	66	40,320	358,200	52	982,200	22.50%
13,000	2	68	26,000	384,200	50	1,034,200	24.13%
14,000	2	70	28,000	412,200	48	1,084,200	25.89%
15,000	10	80	150,000	562,200	38	1,132,200	35.31%
16,000	6	86	96,000	658,200	32	1,170,200	41.34%
17,000	8	94	136,000	794,200	24	1,202,200	49.88%
18,000	0	94	0	794,200	24	1,226,200	49.88%
19,000	0	94	0	794,200	24	1,250,200	49.88%
20,000	0	94	0	794,200	24	1,274,200	49.88%
21,000	0	94	0	794,200	24	1,298,200	49.88%
22,000	2	96	44,000	838,200	22	1,322,200	52.64%
23,000	2	98	46,000	884,200	20	1,344,200	55.53%
24,000	0	98	0	884,200	20	1,364,200	55.53%
25,000	0	98	0	884,200	20	1,384,200	55.53%
26,000	2	100	52,000	936,200	18	1,404,200	58.80%
27,000	0	100	0	936,200	18	1,422,200	58.80%
28,000	2	102	56,000	992,200	16	1,440,200	62.32%
29,000	0	102	0	992,200	16	1,456,200	62.32%
30,000	2	104	60,000	1,052,200	14	1,472,200	66.08%
31,000	0	104	0	1,052,200	14	1,486,200	66.08%
32,000	0	104	0	1,052,200	14	1,500,200	66.08%
33,000	0	104	0	1,052,200	14	1,514,200	66.08%
34,000	2	106	68,000	1,120,200	12	1,528,200	70.36%
35,000	0	106	0	1,120,200	12	1,540,200	70.36%
36,000	2	108	72,000	1,192,200	10	1,552,200	74.88%
37,000	0	108	0	1,192,200	10	1,562,200	74.88%
38,000	0	108	0	1,192,200	10	1,572,200	74.88%
39,000	0	108	0	1,192,200	10	1,582,200	74.88%
40,000	10	118	400,000	1,592,200	0	1,592,200	100.00%
	<u>118</u>	<u>118</u>	<u>1,592,200</u>	<u>1,592,200</u>	<u>0</u>	<u>1,592,200</u>	

Data recorded for 5/8" meter residential service irrigation customers. (60005)

0096

Billing Analysis

Florida Public Service Commission

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

Schedule E-14  
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Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	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 2" meter general service water customers. (60007)

0097

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

Schedule E-14  
 Page 6 of 20

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	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 3" meter general service water customers.

0098



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

Schedule E-14  
 Page 7 of 20

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	46	0	0.00%
1,000	4	6	4,000	4,000	42	46,000	0.47%
2,000	8	14	16,000	20,000	34	88,000	2.36%
3,000	8	22	24,000	44,000	26	122,000	5.20%
4,000	2	24	8,000	52,000	24	148,000	6.15%
5,000	0	24	0	52,000	24	172,000	6.15%
6,000	0	24	0	52,000	24	196,000	6.15%
7,000	0	24	0	52,000	24	220,000	6.15%
8,000	0	24	0	52,000	24	244,000	6.15%
9,000	0	24	0	52,000	24	268,000	6.15%
10,000	0	24	0	52,000	24	292,000	6.15%
11,000	0	24	0	52,000	24	316,000	6.15%
12,000	0	24	0	52,000	24	340,000	6.15%
13,000	2	26	26,000	78,000	22	364,000	9.22%
14,000	0	26	0	78,000	22	386,000	9.22%
15,000	2	28	30,000	108,000	20	408,000	12.77%
16,000	0	28	0	108,000	20	428,000	12.77%
17,000	0	28	0	108,000	20	448,000	12.77%
18,000	2	30	36,000	144,000	18	468,000	17.02%
19,000	0	30	0	144,000	18	486,000	17.02%
20,000	0	30	0	144,000	18	504,000	17.02%
21,000	0	30	0	144,000	18	522,000	17.02%
22,000	0	30	0	144,000	18	540,000	17.02%
23,000	0	30	0	144,000	18	558,000	17.02%
24,000	0	30	0	144,000	18	576,000	17.02%
25,000	0	30	0	144,000	18	594,000	17.02%
26,000	0	30	0	144,000	18	612,000	17.02%
27,000	0	30	0	144,000	18	630,000	17.02%
28,000	0	30	0	144,000	18	648,000	17.02%
29,000	0	30	0	144,000	18	666,000	17.02%
30,000	0	30	0	144,000	18	684,000	17.02%
31,000	2	32	62,000	206,000	16	702,000	24.35%
32,000	0	32	0	206,000	16	718,000	24.35%
33,000	0	32	0	206,000	16	734,000	24.35%
34,000	0	32	0	206,000	16	750,000	24.35%
35,000	0	32	0	206,000	16	766,000	24.35%
36,000	0	32	0	206,000	16	782,000	24.35%
37,000	0	32	0	206,000	16	798,000	24.35%
38,000	0	32	0	206,000	16	814,000	24.35%
39,000	0	32	0	206,000	16	830,000	24.35%
40,000	16	48	640,000	846,000	0	846,000	100.00%
	<u>48</u>	<u>48</u>	<u>846,000</u>	<u>846,000</u>	<u>0</u>	<u>846,000</u>	

Data recorded for 1" meter general service water customers. (60010)

0099

Billing Analysis

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

Schedule E-14  
 Page 8 of 20

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	156	0	0.00%
1,000	6	6	6,000	6,000	150	155,920	0.19%
2,000	6	12	12,000	18,000	144	305,840	0.57%
3,000	8	20	24,000	42,000	136	449,760	1.34%
4,000	4	24	16,000	58,000	132	585,680	1.85%
5,000	2	26	10,000	68,000	130	717,600	2.17%
6,000	4	30	24,000	92,000	126	847,520	2.94%
7,000	0	30	0	92,000	126	973,440	2.94%
8,000	2	32	16,000	108,000	124	1,099,360	3.45%
9,000	0	32	0	108,000	124	1,223,280	3.45%
10,000	4	36	40,000	148,000	120	1,347,200	4.72%
11,000	12	48	132,000	280,000	108	1,467,120	8.94%
12,000	8	56	96,000	376,000	100	1,575,040	12.00%
13,000	1	57	7,280	383,280	99	1,674,960	12.23%
14,000	4	61	56,000	439,280	95	1,774,320	14.02%
15,000	6	67	89,100	528,380	89	1,869,680	16.87%
16,000	2	69	32,000	560,380	87	1,959,100	17.89%
17,000	10	79	170,000	730,380	77	2,046,520	23.31%
18,000	2	81	36,000	766,380	75	2,123,940	24.46%
19,000	2	83	38,000	804,380	73	2,199,360	25.68%
20,000	3	86	68,400	872,780	70	2,272,780	27.86%
21,000	4	90	84,000	956,780	66	2,342,780	30.54%
22,000	4	94	88,000	1,044,780	62	2,408,780	33.35%
23,000	2	96	46,000	1,090,780	60	2,470,780	34.82%
24,000	4	100	96,000	1,186,780	56	2,530,780	37.88%
25,000	0	100	0	1,186,780	56	2,586,780	37.88%
26,000	4	104	104,000	1,290,780	52	2,642,780	41.20%
27,000	2	106	54,000	1,344,780	50	2,694,780	42.93%
28,000	2	108	56,000	1,400,780	48	2,744,780	44.71%
29,000	6	114	174,000	1,574,780	42	2,792,780	50.27%
30,000	2	116	60,000	1,634,780	40	2,834,780	52.18%
31,000	6	122	186,000	1,820,780	34	2,874,780	58.12%
32,000	4	126	128,000	1,948,780	30	2,908,780	62.21%
33,000	0	126	0	1,948,780	30	2,938,780	62.21%
34,000	0	126	0	1,948,780	30	2,968,780	62.21%
35,000	0	126	0	1,948,780	30	2,998,780	62.21%
36,000	0	126	0	1,948,780	30	3,028,780	62.21%
37,000	2	128	74,000	2,022,780	28	3,058,780	64.57%
38,000	4	132	152,000	2,174,780	24	3,086,780	69.42%
39,000	2	134	78,000	2,252,780	22	3,110,780	71.91%
40,000	22	156	880,000	3,132,780	0	3,132,780	100.00%
	<u>156</u>	<u>156</u>	<u>3,132,780</u>	<u>3,132,780</u>	<u>0</u>	<u>3,132,780</u>	

Data recorded for 1" meter residential service water customers. (60011)

0100

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

Schedule E-14  
 Page 9 of 20

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	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 1.5" meter general service water customers. (60012)

0101

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

Schedule E-14  
 Page 10 of 20

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	10	0	0.00%
1,000	0	2	0	0	10	10,000	0.00%
2,000	0	2	0	0	10	20,000	0.00%
3,000	0	2	0	0	10	30,000	0.00%
4,000	0	2	0	0	10	40,000	0.00%
5,000	0	2	0	0	10	50,000	0.00%
6,000	0	2	0	0	10	60,000	0.00%
7,000	0	2	0	0	10	70,000	0.00%
8,000	0	2	0	0	10	80,000	0.00%
9,000	0	2	0	0	10	90,000	0.00%
10,000	0	2	0	0	10	100,000	0.00%
11,000	0	2	0	0	10	110,000	0.00%
12,000	0	2	0	0	10	120,000	0.00%
13,000	0	2	0	0	10	130,000	0.00%
14,000	0	2	0	0	10	140,000	0.00%
15,000	0	2	0	0	10	150,000	0.00%
16,000	0	2	0	0	10	160,000	0.00%
17,000	2	4	34,000	34,000	8	170,000	10.56%
18,000	0	4	0	34,000	8	178,000	10.56%
19,000	0	4	0	34,000	8	186,000	10.56%
20,000	0	4	0	34,000	8	194,000	10.56%
21,000	0	4	0	34,000	8	202,000	10.56%
22,000	0	4	0	34,000	8	210,000	10.56%
23,000	0	4	0	34,000	8	218,000	10.56%
24,000	0	4	0	34,000	8	226,000	10.56%
25,000	0	4	0	34,000	8	234,000	10.56%
26,000	0	4	0	34,000	8	242,000	10.56%
27,000	0	4	0	34,000	8	250,000	10.56%
28,000	0	4	0	34,000	8	258,000	10.56%
29,000	0	4	0	34,000	8	266,000	10.56%
30,000	0	4	0	34,000	8	274,000	10.56%
31,000	0	4	0	34,000	8	282,000	10.56%
32,000	2	6	64,000	98,000	6	290,000	30.43%
33,000	0	6	0	98,000	6	296,000	30.43%
34,000	0	6	0	98,000	6	302,000	30.43%
35,000	2	8	70,000	168,000	4	308,000	52.17%
36,000	0	8	0	168,000	4	312,000	52.17%
37,000	2	10	74,000	242,000	2	316,000	75.16%
38,000	0	10	0	242,000	2	318,000	75.16%
39,000	0	10	0	242,000	2	320,000	75.16%
40,000	2	12	80,000	322,000	0	322,000	100.00%
	<u>12</u>	<u>12</u>	<u>322,000</u>	<u>322,000</u>	<u>0</u>	<u>322,000</u>	

Data recorded for 1" meter general service irrigation customers. (60016)

Billing Analysis

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County

Schedule E-14

Docket No.: 020071-WS

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Schedule Year ended: 12/31/01

Historical  Projected

Water  Sewer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	0	0	0.00%
1,000	0	0	0	0	0	0	0.00%
2,000	0	0	0	0	0	0	0.00%
3,000	0	0	0	0	0	0	0.00%
4,000	0	0	0	0	0	0	0.00%
5,000	0	0	0	0	0	0	0.00%
6,000	0	0	0	0	0	0	0.00%
7,000	0	0	0	0	0	0	0.00%
8,000	0	0	0	0	0	0	0.00%
9,000	0	0	0	0	0	0	0.00%
10,000	0	0	0	0	0	0	0.00%
11,000	0	0	0	0	0	0	0.00%
12,000	0	0	0	0	0	0	0.00%
13,000	0	0	0	0	0	0	0.00%
14,000	0	0	0	0	0	0	0.00%
15,000	0	0	0	0	0	0	0.00%
16,000	0	0	0	0	0	0	0.00%
17,000	0	0	0	0	0	0	0.00%
18,000	0	0	0	0	0	0	0.00%
19,000	0	0	0	0	0	0	0.00%
20,000	0	0	0	0	0	0	0.00%
21,000	0	0	0	0	0	0	0.00%
22,000	0	0	0	0	0	0	0.00%
23,000	0	0	0	0	0	0	0.00%
24,000	0	0	0	0	0	0	0.00%
25,000	0	0	0	0	0	0	0.00%
26,000	0	0	0	0	0	0	0.00%
27,000	0	0	0	0	0	0	0.00%
28,000	0	0	0	0	0	0	0.00%
29,000	0	0	0	0	0	0	0.00%
30,000	0	0	0	0	0	0	0.00%
31,000	0	0	0	0	0	0	0.00%
32,000	0	0	0	0	0	0	0.00%
33,000	0	0	0	0	0	0	0.00%
34,000	0	0	0	0	0	0	0.00%
35,000	0	0	0	0	0	0	0.00%
36,000	0	0	0	0	0	0	0.00%
37,000	0	0	0	0	0	0	0.00%
38,000	0	0	0	0	0	0	0.00%
39,000	0	0	0	0	0	0	0.00%
40,000	12	12	480,000	480,000	{12}	0	100.00%
	<u>12</u>	<u>12</u>	<u>480,000</u>	<u>480,000</u>	<u>{12}</u>	<u>0</u>	

Data recorded for 2" meter general service irrigation customers. (60018)

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

Schedule E-14  
 Page 12 of 20

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

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

Data recorded for 4" meter general service water customers. (60019)

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

Schedule E-14  
 Page 13 of 20

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	4	4	0	0	8	0	0.00%
1,000	0	4	0	0	8	8,000	0.00%
2,000	2	6	4,000	4,000	6	16,000	3.64%
3,000	0	6	0	4,000	6	22,000	3.64%
4,000	0	6	0	4,000	6	28,000	3.64%
5,000	0	6	0	4,000	6	34,000	3.64%
6,000	0	6	0	4,000	6	40,000	3.64%
7,000	0	6	0	4,000	6	46,000	3.64%
8,000	0	6	0	4,000	6	52,000	3.64%
9,000	0	6	0	4,000	6	58,000	3.64%
10,000	0	6	0	4,000	6	64,000	3.64%
11,000	0	6	0	4,000	6	70,000	3.64%
12,000	0	6	0	4,000	6	76,000	3.64%
13,000	2	8	26,000	30,000	4	82,000	27.27%
14,000	0	8	0	30,000	4	86,000	27.27%
15,000	0	8	0	30,000	4	90,000	27.27%
16,000	0	8	0	30,000	4	94,000	27.27%
17,000	0	8	0	30,000	4	98,000	27.27%
18,000	0	8	0	30,000	4	102,000	27.27%
19,000	2	10	38,000	68,000	2	106,000	61.82%
20,000	0	10	0	68,000	2	108,000	61.82%
21,000	2	12	42,000	110,000	0	110,000	100.00%
22,000	0	12	0	110,000	0	110,000	100.00%
23,000	0	12	0	110,000	0	110,000	100.00%
24,000	0	12	0	110,000	0	110,000	100.00%
25,000	0	12	0	110,000	0	110,000	100.00%
26,000	0	12	0	110,000	0	110,000	100.00%
27,000	0	12	0	110,000	0	110,000	100.00%
28,000	0	12	0	110,000	0	110,000	100.00%
29,000	0	12	0	110,000	0	110,000	100.00%
30,000	0	12	0	110,000	0	110,000	100.00%
31,000	0	12	0	110,000	0	110,000	100.00%
32,000	0	12	0	110,000	0	110,000	100.00%
33,000	0	12	0	110,000	0	110,000	100.00%
34,000	0	12	0	110,000	0	110,000	100.00%
35,000	0	12	0	110,000	0	110,000	100.00%
36,000	0	12	0	110,000	0	110,000	100.00%
37,000	0	12	0	110,000	0	110,000	100.00%
38,000	0	12	0	110,000	0	110,000	100.00%
39,000	0	12	0	110,000	0	110,000	100.00%
40,000	0	12	0	110,000	0	110,000	100.00%
42,000	0	12	0	110,000	0	110,000	100.00%
	<u>12</u>	<u>12</u>	<u>110,000</u>	<u>110,000</u>	<u>0</u>	<u>110,000</u>	

Data recorded for 1.5" meter general service water customers. (60020)

0105

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

Schedule E-14  
 Page 14 of 20

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	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%
41,000	0	12	0	0	0	0	0.00%
42,000	0	12	0	0	0	0	0.00%
43,000	0	12	0	0	0	0	0.00%
44,000	0	12	0	0	0	0	0.00%
	<u>12</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for flat rate residential sewer customers. (60021)



Billing Analysis

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

Schedule E-14  
 Page 15 of 20

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	223	223	0	0	16,497	0	0.00%
1,000	237	460	237,040	237,040	16,260	16,496,660	0.11%
2,000	415	875	829,000	1,066,040	15,845	32,756,280	0.48%
3,000	588	1,462	1,762,680	2,828,720	15,258	48,601,400	1.27%
4,000	772	2,234	3,086,000	5,914,720	14,486	63,858,960	2.66%
5,000	768	3,002	3,841,800	9,756,520	13,718	78,345,020	4.39%
6,000	822	3,824	4,929,840	14,686,360	12,896	92,062,720	6.61%
7,000	876	4,700	6,131,580	20,817,940	12,020	104,958,780	9.36%
8,000	920	5,620	7,357,440	28,175,380	11,100	116,978,900	12.67%
9,000	949	6,568	8,537,040	36,712,420	10,152	128,079,340	16.51%
10,000	1,013	7,582	10,134,600	46,847,020	9,138	138,231,220	21.07%
11,000	966	8,548	10,626,000	57,473,020	8,172	147,369,640	25.85%
12,000	854	9,402	10,247,280	67,720,300	7,318	155,542,060	30.46%
13,000	798	10,200	10,380,240	78,100,540	6,520	162,860,540	35.13%
14,000	770	10,970	10,781,400	88,881,940	5,750	169,380,540	39.97%
15,000	636	11,606	9,537,300	98,419,240	5,114	175,130,440	44.26%
16,000	538	12,144	8,604,160	107,023,400	4,576	180,244,520	48.13%
17,000	552	12,696	9,385,020	116,408,420	4,024	184,820,840	52.35%
18,000	428	13,124	7,702,200	124,110,620	3,596	188,845,100	55.82%
19,000	388	13,512	7,373,140	131,483,760	3,208	192,441,460	59.13%
20,000	348	13,860	6,958,400	138,442,160	2,860	195,649,760	62.26%
21,000	289	14,149	6,069,000	144,511,160	2,571	198,510,140	64.99%
22,000	277	14,426	6,101,040	150,612,200	2,294	201,081,520	67.74%
23,000	204	14,630	4,682,800	155,295,000	2,090	203,375,580	69.84%
24,000	183	14,813	4,401,600	159,696,600	1,907	205,466,040	71.82%
25,000	178	14,991	4,450,000	164,146,600	1,729	207,373,100	73.82%
26,000	182	15,173	4,732,000	168,878,600	1,547	209,102,160	75.95%
27,000	136	15,308	3,659,580	172,538,180	1,412	210,649,220	77.60%
28,000	126	15,434	3,515,120	176,053,300	1,286	212,060,740	79.18%
29,000	139	15,573	4,017,660	180,070,960	1,147	213,346,720	80.99%
30,000	80	15,653	2,413,800	182,484,760	1,067	214,494,160	82.07%
31,000	68	15,721	2,108,000	184,592,760	999	215,561,140	83.02%
32,000	64	15,785	2,039,680	186,632,440	935	216,560,120	83.94%
33,000	72	15,857	2,376,000	189,008,440	863	217,495,360	85.01%
34,000	72	15,929	2,448,000	191,456,440	791	218,358,600	86.11%
35,000	66	15,995	2,326,100	193,782,540	725	219,149,840	87.15%
36,000	40	16,035	1,440,000	195,222,540	685	219,874,620	87.80%
37,000	59	16,094	2,177,820	197,400,360	626	220,559,400	88.78%
38,000	24	16,118	912,000	198,312,360	602	221,185,320	89.19%
39,000	42	16,160	1,640,340	199,952,700	560	221,787,240	89.93%
40,000	560	16,720	22,394,400	222,347,100	0	222,347,100	100.00%
	<u>16,720</u>	<u>16,720</u>	<u>222,347,100</u>	<u>222,347,100</u>	<u>0</u>	<u>222,347,100</u>	

Data recorded for 5/8" meter residential service sewer customers. (60022)

0107

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

Schedule E-14  
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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	23	23	0	0	1,038	0	0.00%
1,000	11	34	10,940	10,940	1,027	1,038,280	0.08%
2,000	20	55	40,800	51,740	1,007	2,065,620	0.39%
3,000	26	81	78,600	130,340	981	3,072,560	0.98%
4,000	45	126	180,800	311,140	936	4,053,300	2.33%
5,000	56	182	280,000	591,140	880	4,988,840	4.43%
6,000	84	266	506,760	1,097,900	795	5,868,380	8.22%
7,000	92	358	642,180	1,740,080	703	6,663,460	13.03%
8,000	78	436	624,000	2,364,080	625	7,366,800	17.70%
9,000	60	496	540,000	2,904,080	565	7,992,140	21.74%
10,000	62	558	616,000	3,520,080	504	8,557,480	26.35%
11,000	74	632	814,000	4,334,080	430	9,061,220	32.45%
12,000	42	674	504,000	4,838,080	388	9,490,960	36.22%
13,000	15	689	200,460	5,038,540	372	9,878,700	37.72%
14,000	40	729	558,880	5,597,420	332	10,251,020	41.90%
15,000	56	785	840,000	6,437,420	276	10,583,420	48.19%
16,000	33	818	528,640	6,966,060	243	10,859,820	52.15%
17,000	24	842	408,000	7,374,060	219	11,103,180	55.20%
18,000	14	856	252,000	7,626,060	205	11,322,540	57.09%
19,000	20	876	380,000	8,006,060	185	11,527,900	59.94%
20,000	10	886	200,000	8,206,060	175	11,713,260	61.43%
21,000	18	904	367,920	8,573,980	158	11,888,620	64.19%
22,000	16	920	352,000	8,925,980	142	12,046,460	66.82%
23,000	12	932	276,000	9,201,980	130	12,188,300	68.89%
24,000	14	946	336,000	9,537,980	116	12,318,140	71.40%
25,000	6	952	150,000	9,687,980	110	12,433,980	72.53%
26,000	10	962	260,000	9,947,980	100	12,543,820	74.47%
27,000	8	970	216,000	10,163,980	92	12,643,660	76.09%
28,000	8	978	224,000	10,387,980	84	12,735,500	77.77%
29,000	10	988	290,000	10,677,980	74	12,819,340	79.94%
30,000	4	992	120,000	10,797,980	70	12,893,180	80.84%
31,000	12	1,004	372,000	11,169,980	58	12,963,020	83.62%
32,000	8	1,012	256,000	11,425,980	50	13,020,860	85.54%
33,000	2	1,014	66,000	11,491,980	48	13,070,700	86.03%
34,000	2	1,016	68,000	11,559,980	46	13,118,540	86.54%
35,000	6	1,022	210,000	11,769,980	40	13,164,380	88.11%
36,000	0	1,022	0	11,769,980	40	13,204,220	88.11%
37,000	0	1,022	0	11,769,980	40	13,244,060	88.11%
38,000	0	1,022	0	11,769,980	40	13,283,900	88.11%
39,000	6	1,028	227,760	11,997,740	34	13,323,740	89.82%
40,000	34	1,062	1,360,000	13,357,740	0	13,357,740	100.00%
	<u>1,062</u>	<u>1,062</u>	<u>13,357,740</u>	<u>13,357,740</u>	<u>0</u>	<u>13,357,740</u>	

Data recorded for sewer customers outside the City of Sanford. (60025)

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

Schedule E-14  
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Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	2	2	4,000	4,000	22	48,000	1.87%
3,000	4	6	12,000	16,000	18	70,000	7.48%
4,000	0	6	0	16,000	18	88,000	7.48%
5,000	0	6	0	16,000	18	106,000	7.48%
6,000	0	6	0	16,000	18	124,000	7.48%
7,000	6	12	42,000	58,000	12	142,000	27.10%
8,000	0	12	0	58,000	12	154,000	27.10%
9,000	0	12	0	58,000	12	166,000	27.10%
10,000	2	14	20,000	78,000	10	178,000	36.45%
11,000	2	16	22,000	100,000	8	188,000	46.73%
12,000	2	18	24,000	124,000	6	196,000	57.94%
13,000	2	20	26,000	150,000	4	202,000	70.09%
14,000	0	20	0	150,000	4	206,000	70.09%
15,000	2	22	30,000	180,000	2	210,000	84.11%
16,000	0	22	0	180,000	2	212,000	84.11%
17,000	2	24	34,000	214,000	0	214,000	100.00%
18,000	0	24	0	214,000	0	214,000	100.00%
19,000	0	24	0	214,000	0	214,000	100.00%
20,000	0	24	0	214,000	0	214,000	100.00%
21,000	0	24	0	214,000	0	214,000	100.00%
22,000	0	24	0	214,000	0	214,000	100.00%
23,000	0	24	0	214,000	0	214,000	100.00%
24,000	0	24	0	214,000	0	214,000	100.00%
25,000	0	24	0	214,000	0	214,000	100.00%
26,000	0	24	0	214,000	0	214,000	100.00%
27,000	0	24	0	214,000	0	214,000	100.00%
28,000	0	24	0	214,000	0	214,000	100.00%
29,000	0	24	0	214,000	0	214,000	100.00%
30,000	0	24	0	214,000	0	214,000	100.00%
31,000	0	24	0	214,000	0	214,000	100.00%
32,000	0	24	0	214,000	0	214,000	100.00%
33,000	0	24	0	214,000	0	214,000	100.00%
34,000	0	24	0	214,000	0	214,000	100.00%
35,000	0	24	0	214,000	0	214,000	100.00%
36,000	0	24	0	214,000	0	214,000	100.00%
37,000	0	24	0	214,000	0	214,000	100.00%
38,000	0	24	0	214,000	0	214,000	100.00%
39,000	0	24	0	214,000	0	214,000	100.00%
40,000	0	24	0	214,000	0	214,000	100.00%
	<u>24</u>	<u>24</u>	<u>214,000</u>	<u>214,000</u>	<u>0</u>	<u>214,000</u>	

Data recorded for 5/8" meter general service sewer customers. (60029)

0109

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

Schedule E-14  
 Page 18 of 20

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	36	0	0.00%
1,000	0	0	0	0	36	36,000	0.00%
2,000	0	0	0	0	36	72,000	0.00%
3,000	4	4	12,000	12,000	32	108,000	2.36%
4,000	4	8	16,000	28,000	28	140,000	5.51%
5,000	0	8	0	28,000	28	168,000	5.51%
6,000	0	8	0	28,000	28	196,000	5.51%
7,000	0	8	0	28,000	28	224,000	5.51%
8,000	4	12	32,000	60,000	24	252,000	11.81%
9,000	0	12	0	60,000	24	276,000	11.81%
10,000	8	20	80,000	140,000	16	300,000	27.56%
11,000	2	22	22,000	162,000	14	316,000	31.89%
12,000	4	26	48,000	210,000	10	330,000	41.34%
13,000	2	28	26,000	236,000	8	340,000	46.46%
14,000	0	28	0	236,000	8	348,000	46.46%
15,000	0	28	0	236,000	8	356,000	46.46%
16,000	0	28	0	236,000	8	364,000	46.46%
17,000	0	28	0	236,000	8	372,000	46.46%
18,000	0	28	0	236,000	8	380,000	46.46%
19,000	0	28	0	236,000	8	388,000	46.46%
20,000	0	28	0	236,000	8	396,000	46.46%
21,000	0	28	0	236,000	8	404,000	46.46%
22,000	2	30	44,000	280,000	6	412,000	55.12%
23,000	0	30	0	280,000	6	418,000	55.12%
24,000	0	30	0	280,000	6	424,000	55.12%
25,000	0	30	0	280,000	6	430,000	55.12%
26,000	0	30	0	280,000	6	436,000	55.12%
27,000	0	30	0	280,000	6	442,000	55.12%
28,000	0	30	0	280,000	6	448,000	55.12%
29,000	0	30	0	280,000	6	454,000	55.12%
30,000	0	30	0	280,000	6	460,000	55.12%
31,000	0	30	0	280,000	6	466,000	55.12%
32,000	0	30	0	280,000	6	472,000	55.12%
33,000	0	30	0	280,000	6	478,000	55.12%
34,000	0	30	0	280,000	6	484,000	55.12%
35,000	0	30	0	280,000	6	490,000	55.12%
36,000	2	32	72,000	352,000	4	496,000	69.29%
37,000	0	32	0	352,000	4	500,000	69.29%
38,000	2	34	76,000	428,000	2	504,000	84.25%
39,000	0	34	0	428,000	2	506,000	84.25%
40,000	2	36	80,000	508,000	0	508,000	100.00%
	<u>36</u>	<u>36</u>	<u>508,000</u>	<u>508,000</u>	<u>0</u>	<u>508,000</u>	

Data recorded for 1" meter general service sewer customers. (60030)

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

Schedule E-14  
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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 2" meter general service sewer customers. (60033)

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

Schedule E-14  
 Page 20 of 20

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

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

Data recorded for 4" meter general service sewer customers. (60034)

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

**Seminole County**

**Systems 602/623/624**

**Weathersfield/Trailwoods/Oakland Hills**



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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
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	9.639	0		0.000		
Feb-01	8.643	0	16.155	0.000	2.127	11.6%
Mar-01	9.429	0		0.216		
Apr-01	10.375	0	17.695	0.000	1.893	9.6%
May-01	11.767	0		0.000		
Jun-01	9.354	0	19.296	0.000	1.825	8.6%
Jul-01	9.748	0		0.000		
Aug-01	10.362	0	16.157	0.000	3.953	19.7%
Sep-01	9.216	0		0.000		
Oct-01	9.539	0	17.955	0.000	0.800	4.3%
Nov-01	9.372	0		0.000		
Dec-01	9.630	0	17.690	0.000	1.312	6.9%
Total	117.074	0	104.948	0.216	11.910	10.2%

(Above data in millions of gallons)

\*Total Gallons Sold includes sold figures for Weathersfield, Trailwoods and Oakland Hills subdivisions.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-00					0.000	
Aug-00					0.000	11.200
Sep-00					0.000	
Oct-00					0.000	12.167
Nov-00					0.000	
Dec-00					0.000	13.230
Jan-01					0.000	
Feb-01					0.000	11.120
Mar-01					0.000	
Apr-01					0.000	12.323
May-01					0.000	
Jun-01					0.000	12.168
Total	0.000				0.000	72.208

(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from City of Altamonte Springs.

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

Schedule F-3  
 Page 1 of 2  
 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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by High Service Pumping]	*	864,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/19/01	524,000
	[No Unusual Occurrences.]	
<b>3 Five Day Max. Year</b>		
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) 5/19/01	524,000
	(2) 5/25/01	498,000
	(3) 5/17/01	467,000
	(4) 5/13/01	460,000
	(5) 5/14/01	460,000
	AVERAGE	481,800
<b>4 Average Daily Flow</b>		
	Max Month	379,581
	Annual	320,751
<b>5 Required Fire Flow (mixed residential/comm'l)</b>		
		* 1250 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.		
* Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum		

SEMINOLE COUNTY  
1991 COMPREHENSIVE PLAN**OBJECTIVE 11.2: EFFECTIVE POTABLE WATER OPERATION**

The County shall correct deficiencies and maximize the use of existing facility capacity by using the most cost effective and efficient means of providing water production, treatment, and transmission to the service areas.

**Policy 11.2.1 Continuation of User-fee Operation**

The County shall continue to construct and operate County-owned and operated water facilities by means of user fees and, when in the best interest of the County, make use of available Federal and State funds.

**Policy 11.2.2 Priority of Water Service**

The County shall establish the priority of water service as follows in order of priority:

- a. Maintenance to the existing water system where immediate threats to public health or safety exist;
- b. Maintenance or upgrading of the existing water system to correct deficiencies, should they arise, and to meet the adopted level of service standards, and
- c. Service to new development areas.

**Policy 11.2.3 Package Plant Design and Operation Standards**

The County shall amend, by April, 1992, the Land Development Code to include, at a minimum, requirements for the design and construction of package treatment plants. Such design shall support a future hook-up to a central system.

**Policy 11.2.4 Minimum Construction Standards**

The County shall provide for regulation of the construction of facilities within unincorporated Seminole County by means of the water and sewer standards as set forth in the Land Development Code.

**Policy 11.2.5 Acquisition of Utilities to Augment Capacity**

The County shall continue to pursue the acquisition of private water utilities to augment system capacity, upgrade potable water service, maximize facility use and increase cost effectiveness through economies of scale.

**OBJECTIVE 11.3: LEVELS OF SERVICE**

The County shall establish and maintain a set level of service for each County potable water facility by providing facilities with sufficient capacity to meet projected service demands.

**Policy 11.3.1 Levels of Service Standards**

The County shall maintain adopted levels of service standards through the day-to-day activities of the Department of Environmental Services and the implementation of the adopted Capital Improvements Element and the adopted annual budget.

The following levels of service standards are adopted for each individual service area:

- a. 350 gallons/day/Equivalent Residential Connection. Flow demands for commercial, industrial or other special developments differing from the flow values established by the serving utility shall be established from existing records or by estimated projections, using the best available data.
- b. Fire flows in single family residential areas shall provide 600 gpm at a 20 psi residual pressure. Fire flows in commercial, institutional, industrial areas and apartment or multi-unit complexes shall provide 1,250 gpm at a 20 psi residual pressure.
- c. Each facility capacity shall be maintained at a minimum of two times the permitted capacity.
- d. The County shall continue to operate in compliance with all rules and requirements of FDER, as well as all other applicable laws, rules and regulations, including but not limited to peak day, peak hour and service pressure requirements.

**Policy 11.3.2 Water Master Plan**

The County shall update the Water Master Plan every five years. As part of the update, the County shall conduct a level of service review to determine if adjustment of the existing level is necessary based on, but not limited to, historical data and projected demand.

**Policy 11.3.3 New and Replacement Equipment**

The County shall maintain the established levels of potable water service through the acquisition of new and replacement equipment in accordance with the adopted five year Capital Improvements Element.

K-8



POTABLE WATER ELEMENT

0016

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (602-Weathersfield)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		1,550 gpm
Firm Reliable well pumping capacity (largest well out), gpm		550 gpm
Ground storage capacity, gal.		100,000 gallons
Usable ground storage (90%), gal.		90,000 gallons
Hydropneumatic storage capacity, gal.		10,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		3,333 gallons
Total usable storage, gal.		93,333 gallons
High service pumping capacity, gpm		1,200 gpm
Average day demand, maximum month		379,581 gpd
Maximum day, maximum month demand,		524,000 gpd
Peak hour demand = 2 x max day		1,048,000 gpd
Instantaneous demand (see table, page 2),	1178 customers	1,260 gpm
Fire flow requirement	1250 gpm for 2 hours	150,000 gpd
Unaccounted for water	10.17% of water pumped	32,630 gpd, avg
Acceptable unaccounted for	12.50%	40,094 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 940917-WS. The Commission found the system to be 100% used & useful, as it had in past cases. In November, 2000, the City of Altamonte Springs purchased that portion of the Weathersfield service area serving the Green Acres Campground because it was being converted to commercial development. This reduced Weathersfield annual sales in the order of 14 million gallons per year. The impact on max day demand was also considerable. This sale allows UIF to continue to serve the existing area without any expansion of the system.

This system treats water by cascade aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. Based on the max day demand plus fireflow compared to Firm Reliable Capacity, used & useful is 85.10%. However, used & useful should continue to be set at 100%, as it has in the past, even in light of the lost campground demand. The system has only two wells, as required by DEP, and the reduced demand cannot be served safely with any less investment.

Percent Used & Useful = (A + B + C - D)/E x 100%, where: 85.10% Use 100%

A =	Peak demand	524,000 gpd
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	150,000
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	792,000

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book  
Joseph S. Ameen, S.M., Sanitary Engineer  
Third Edition  
Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (602-Weathersfield)  
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).

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

**Wastewater pumped to City of Altamonte Springs**  
Support plant is considered 100% used and useful.

0120



Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
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 & Wastewater Collection Systems

Used & useful was last set for this system in Docket No. 940917-WS. The Commission found the Distribution and collection systems to be 100% used & useful, as it had in past cases. In November, 2000, the City of Altamonte Springs purchased that portion of the Weathersfield service area serving the Green Acres Campground because it was being converted to commercial development. No lines have been added. The service area is built out and the distribution and collection systems remain 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (602-Weathersfield)  
 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	1,194	1,196	1,195	101,987,390	85,345	113,719,210	1,332		
2	TY-3	1,196	1,194	1,195	109,462,919	91,601	126,002,259	1,376	3.23%	
3	TY-2	1,194	1,193	1,194	106,760,479	89,452	115,301,189	1,289	-6.29%	
4	TY-1	1,193	1,193	1,193	108,089,956	90,603	121,196,416	1,338	3.78%	
5	TY	1,193	1,194	1,194	99,956,360	83,751	104,380,120	1,246	-6.83%	
Average Growth Through 5-Year Period (Col. 8)										<u>-1.53%</u>

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

Constant: 1379.2519  
 X Coefficient: -21.0187  
 R^2: 0.4474897

X	Y
1	1,332
2	1,376
3	1,289
4	1,338
5	1,246

Company: Utilities, Inc. of Florida (602-Weathersfield)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	1,195		1,191	1,193	84,167,652	70,551	94,524,702	1,340	
2	TY-3	1,191		1,189	1,190	86,793,041	72,935	100,588,111	1,379	2.94%
3	TY-2	1,189		1,189	1,189	84,980,875	71,473	92,710,495	1,297	-5.95%
4	TY-1	1,189		1,183	1,186	85,920,251	72,445	97,679,031	1,348	3.94%
5	TY	1,183		1,185	1,184	82,693,511	69,842	90,077,391	1,290	-4.35%
Average Growth Through 5-Year Period (Col. 8)										<u>-0.85%</u>

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

Constant:	1370.1216	X	Y
X Coefficient:	-13.09886	1	1,340
R^2:	0.3094636	2	1,379
		3	1,297
		4	1,348
		5	1,290

**Seminole County**

**System 604**

**Oakland Shores**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
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	2.494	0	2.422	0.000	0.072	2.9%
Feb-01	2.044	0		0.013		
Mar-01	2.561	0	4.925	0.000	-0.333	-7.2%
Apr-01	2.654	0		0.004		
May-01	3.336	0	6.115	0.003	-0.132	-2.2%
Jun-01	2.394	0		0.002		
Jul-01	2.206	0	4.868	0.002	-0.272	-5.9%
Aug-01	2.393	0		0.002		
Sep-01	2.083	0	4.748	0.003	-0.277	-6.2%
Oct-01	2.377	0		0.003		
Nov-01	2.126	0	4.726	0.000	-0.226	-5.0%
Dec-01	2.519	0	2.358	0.000	0.161	6.4%
Total	29.187	0	30.162	0.031	-1.006	-3.4%

(Above data in millions of gallons)

NOTE: Sales are greater than water pumped because reliable data on water purchased from Altamonte Springs is not available and therefore not reflected.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

Schedule F-3  
 Page 1 of 2  
 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. [* Per DEP, limited by wells & ground storage capacity]	*	333,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/21/01</u>	<u>154,000</u> [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/21/01</u> (2) <u>5/20/01</u> (3) <u>5/17/01</u> (4) <u>5/14/01</u> (5) <u>5/13/01</u>	<u>154,000</u> <u>153,000</u> <u>146,000</u> <u>140,000</u> <u>139,000</u>
	AVERAGE	<u>146,400</u>
4 Average Daily Flow	Max Month	<u>98,629</u>
	Annual	<u>82,636</u>
5 Required Fire Flow (Primarily residential)		* 600 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.		
* Land Development Code of Seminole County Single family & duplexes - 600 gpm minimum All others - 1,250 gpm minimum		



**SEMINOLE COUNTY**  
**1991 COMPREHENSIVE PLAN**

**OBJECTIVE 11.2: EFFECTIVE POTABLE WATER OPERATION**

The County shall correct deficiencies and maximize the use of existing facility capacity by using the most cost effective and efficient means of providing water production, treatment, and transmission to the service areas.

**Policy 11.2.1 Continuation of User-fee Operation**

The County shall continue to construct and operate County-owned and operated water facilities by means of user fees and, when in the best interest of the County, make use of available Federal and State funds.

**Policy 11.2.2 Priority of Water Service**

The County shall establish the priority of water service as follows in order of priority:

- a. Maintenance to the existing water system where immediate threats to public health or safety exist;
- b. Maintenance or upgrading of the existing water system to correct deficiencies, should they arise, and to meet the adopted level of service standards; and
- c. Service to new development areas.

**Policy 11.2.3 Package Plant Design and Operation Standards**

The County shall amend, by April, 1992, the Land Development Code to include, at a minimum, requirements for the design and construction of package treatment plants. Such design shall support a future hook-up to a central system.

**Policy 11.2.4 Minimum Construction Standards**

The County shall provide for regulation of the construction of facilities within unincorporated Seminole County by means of the water and sewer standards as set forth in the Land Development Code.

**Policy 11.2.5 Acquisition of Utilities to Augment Capacity**

The County shall continue to pursue the acquisition of private water utilities to augment system capacity, upgrade potable water service, maximize facility use and increase cost effectiveness through economies of scale.

**OBJECTIVE 11.3: LEVELS OF SERVICE**

The County shall establish and maintain a set level of service for each County potable water facility by providing facilities with sufficient capacity to meet projected service demands.

**Policy 11.3.1 Levels of Service Standards**

The County shall maintain adopted levels of service standards through the day-to-day activities of the Department of Environmental Services and the implementation of the adopted Capital Improvements Element and the adopted annual budget.

The following levels of service standards are adopted for each individual service area:

- a. 350 gallons/day/Equivalent Residential Connection. Flow demands for commercial, industrial or other special developments differing from the flow values established by the serving utility shall be established from existing records or by estimated projections, using the best available data.
- b. Fire flows in single family residential areas shall provide 600 gpm at a 20 psi residual pressure. Fire flows in commercial, institutional, industrial areas and apartment or multi-unit complexes shall provide 1,250 gpm at a 20 psi residual pressure.
- c. Each facility capacity shall be maintained at a minimum of two times the permitted capacity.
- d. The County shall continue to operate in compliance with all rules and requirements of FDER, as well as all other applicable laws, rules and regulations, including but not limited to peak day, peak hour and service pressure requirements.

**Policy 11.3.2 Water Master Plan**

The County shall update the Water Master Plan every five years. As part of the update, the County shall conduct a level of service review to determine if adjustment of the existing level is necessary based on, but not limited to, historical data and projected demand.

**Policy 11.3.3 New and Replacement Equipment**

The County shall maintain the established levels of potable water service through the acquisition of new and replacement equipment in accordance with the adopted five year Capital Improvements Element.

K-8



POTABLE WATER ELEMENT

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
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		395 gpm
Firm Reliable well pumping capacity (largest well out), gpm (* see U&U analysis)		395 gpm
Ground storage capacity, gal.		16,800 gallons
Usable ground storage (90%), gal.		15,120 gallons
Hydropneumatic storage capacity, gal.		7,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		2,333 gallons
		17,453 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, maximum month		98,629 gpd
Maximum day, maximum month demand,		154,000 gpd
Peak hour demand = 2 x max day		308,000 gpd
Instantaneous demand (see table, page 2),	224 customers	500 gpm
Fire flow requirement	600 gpm for 2 hours	72,000 gpd
Unaccounted for water	-3.45% of water pumped	-2,756 gpd, avg
Acceptable unaccounted for	12.50%	9,996 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

This system treats water by forced draft aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used and useful. The system has only one well, but has an automatically activated interconnection with the City of Altamonte Springs for fire flow and back up. Nevertheless, the system is limited by high service pumping capacity. Used and useful is therefore determined by the system's ability to meet the gallons per minute max day plus fireflow requirements.

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

A =	Peak demand	107 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	600 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity of high service pumping	500 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
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).

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

**Not Applicable - water system only**

0132

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
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.

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

Water Distribution System

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

0133

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0134

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (604-Oakland Shores)  
 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	264	262	263	32,201,392	122,439	32,822,822	268		
2	TY-3	262	260	261	37,328,342	143,020	38,184,552	267	-0.41%	
3	TY-2	260	220	240	32,461,298	135,255	33,972,788	251	-5.92%	
4	TY-1	220	219	220	35,088,496	159,856	36,501,596	228	-9.09%	
5	TY	219	219	219	29,750,591	135,847	30,184,151	222	-2.69%	
Average Growth Through 5-Year Period (Col. 8)										<u>-4.53%</u>

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

		X	Y
Constant:	286.4780883	1	268
X Coefficient:	-13.041465	2	267
R^2:	0.932399629	3	251
		4	228
		5	222



Company: Utilities, Inc. of Florida (604-Oakland Shores)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 606**

**Little Wekiva**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
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	0.417	0	0.358	0.000	0.059	14.1%
Feb-01	0.397	0		0.000		
Mar-01	0.477	0	0.823	0.000	0.051	5.8%
Apr-01	0.604	0		0.000		
May-01	0.655	0	1.050	0.000	0.209	16.6%
Jun-01	0.446	0		0.000		
Jul-01	0.507	0	0.857	0.000	0.096	10.1%
Aug-01	0.534	0		0.000		
Sep-01	0.519	0	0.919	0.000	0.134	12.7%
Oct-01	0.448	0		0.000		
Nov-01	0.469	0	0.763	0.000	0.154	16.8%
Dec-01	0.522	0	0.443	0.000	0.079	15.1%
<b>Total</b>	<b>5.995</b>	<b>0</b>	<b>5.213</b>	<b>0.000</b>	<b>0.782</b>	<b>13.0%</b>

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
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) Individual Plant Flows				(5) Total Plant Flows	(6) Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
Jul-00					0.000	0.000
Aug-00	Not Applicable - water only system				0.000	0.000
Sep-00					0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
<b>Total</b>	----- 0.000 =====	----- ----- =====	----- ----- =====	----- ----- =====	----- 0.000 =====	----- 0.000 =====

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
 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. [* Per DEP, limited by well capacity]	*	48,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/17/01	30,000 [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 5/17/01 (2) 5/15/01 (3) 5/20/01 (4) 5/21/01 (5) 5/25/01	30,000 29,000 29,000 29,000 29,000
	AVERAGE	29,200
4 Average Daily Flow	Max Month Annual	21,129 16,425
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
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		65 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		1,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		500 gallons
Total usable storage, gal.		500 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		21,129 gpd
Maximum day, maximum month demand,		30,000 gpd
Peak hour demand = 2 x max day		60,000 gpd
Instantaneous demand (see table, page 2)	61 customers	234 gpm
Fire flow requirement		0 gpd
Unaccounted for water	13.04% of water pumped	2,142 gpd, avg
Acceptable unaccounted for	12.50%	2,053 gpd, avg
Excess unaccounted for		89 gpd, avg

Used & Useful Analysis:

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

This system treats water by simple chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful. With only one well, and all demands dependent on that well, the system should be considered 100% used & useful.

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

A =	Peak demand	234 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0.062 gpm
E =	Firm Reliable Capacity	0 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
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).

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

**Not Applicable - water only system**

0143

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - System is built out. See Docket No. 940917-WS

0145

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
 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	61	61	61	6,007,970	98,491	6,007,970	61		
2	TY-3	61	61	61	6,733,815	110,390	6,733,815	61	0.00%	
3	TY-2	61	61	61	5,669,720	92,946	5,669,720	61	0.00%	
4	TY-1	61	61	61	5,718,660	93,749	5,718,660	61	0.00%	
5	TY	61	61	61	5,073,168	83,167	5,073,168	61	0.00%	
Average Growth Through 5-Year Period (Col. 8)										<u>0.00%</u>

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

	X	Y
Constant:	---	1 61
X Coefficient:	---	2 61
R^2:	---	3 61
		4 61
		5 61

Company: Utilities, Inc. of Florida (606-Little Wekiva)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 608**

**Park Ridge**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
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	0.664	0		0.012		
Feb-01	0.668	0	1.379	0.000	-0.059	-4.4%
Mar-01	0.656	0		0.030		
Apr-01	0.692	0	1.372	0.000	-0.054	-4.0%
May-01	0.788	0		0.000		
Jun-01	0.573	0	1.662	0.002	-0.303	-22.3%
Jul-01	0.536	0		0.000		
Aug-01	0.546	0	1.046	0.002	0.034	3.1%
Sep-01	0.676	0		0.203		
Oct-01	0.538	0	1.281	0.003	-0.273	-22.5%
Nov-01	0.509	0		0.004		
Dec-01	0.563	0	1.187	0.000	-0.119	-11.1%
Total	7.409	0	7.927	0.256	-0.774	-10.4%

(Above data in millions of gallons)

NOTE: Sales shown are greater than water pumped. It appears this may be due to a problem with the well meters that is being checked out.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
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) Individual Plant Flows				(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-00					0.000	0.000
Aug-00					0.000	0.000
Sep-00	Not Applicable - water only system				0.000	0.000
Oct-00					0.000	0.000
Nov-00					0.000	0.000
Dec-00					0.000	0.000
Jan-01					0.000	0.000
Feb-01					0.000	0.000
Mar-01					0.000	0.000
Apr-01					0.000	0.000
May-01					0.000	0.000
Jun-01					0.000	0.000
Total	0.000				0.000	0.000



Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
 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. [* Per DEP, limited by wells & ground storage capacity]	*	246,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/27/01</u>	<u>43,000</u> [No unusual occurrence]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/27/01</u> (2) <u>5/28/01</u> (3) <u>5/19/01</u> (4) <u>5/20/01</u> (5) <u>5/21/01</u>	<u>43,000</u> <u>43,000</u> <u>37,000</u> <u>36,000</u> <u>36,000</u>
	AVERAGE	<u>39,000</u>
4 Average Daily Flow	Max Month Annual	<u>26,806</u> <u>21,718</u>
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (608-Park Ridge)  
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		300 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		10,000 gallons
Usable ground storage (90%), gal.		9,000 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,000 gallons
Total usable storage, gal.		10,000 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, max month		21,718 gpd
Maximum day, maximum month demand,		43,000 gpd
Peak hour demand = 2 x max day		86,000 gpd
Instantaneous demand (see table, page 2)	98 customers	315 gpm
Fire flow requirement		0 gpd
Unaccounted for water	-10.45% of water pumped	-2,756 gpd, avg
Acceptable unaccounted for	12.50%	2,537 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

This system treats water by cascade aeration, a corrosion inhibitor and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. With only one well, and all demands dependent on that well, the system should be considered 100% used & useful.

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

A =	Peak demand	315 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	0 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book  
Joseph S. Ameen, S.M., Sanitary Engineer  
Third Edition  
Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (608-Park Ridge)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

**Not Applicable - water only system**

0154

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0156

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (608-Park Ridge)  
 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) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	TY-4	101	101	101	7,755,134	76,784	7,907,494	103		
2	TY-3	101	101	101	7,640,138	75,645	7,725,458	102	-0.83%	
3	TY-2	101	101	101	8,537,700	84,532	8,639,000	102	0.07%	
4	TY-1	101	101	101	8,713,127	86,269	8,758,447	102	-0.66%	
5	TY	101	101	101	7,643,916	75,682	7,643,916	101	-0.52%	
Average Growth Through 5-Year Period (Col. 8)										<u>-0.48%</u>

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

	X	Y
Constant:	103.338515	1 103
X Coefficient:	-0.4571126	2 102
R^2:	0.93097769	3 102
		4 102
		5 101



Company: Utilities, Inc. of Florida (608-Park Ridge)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 610**

**Phillips Section**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
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	0.942	0		0.019		
Feb-01	0.681	0	1.260	0.000	0.344	21.2%
Mar-01	0.688	0		0.000		
Apr-01	0.838	0	1.296	0.000	0.230	15.1%
May-01	1.025	0		0.004		
Jun-01	0.818	0	1.712	0.014	0.113	6.1%
Jul-01	0.804	0		0.005		
Aug-01	0.866	0	1.128	0.060	0.477	28.6%
Sep-01	0.532	0		0.006		
Oct-01	0.684	0	1.123	0.003	0.084	6.9%
Nov-01	0.621	0		0.013		
Dec-01	0.780	0	1.080	0.000	0.308	22.0%
Total	9.279	0	7.599	0.124	1.556	16.8%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Schedule F-2

Page 1 of 1

Preparer: Seidman, F.

Company: Utilities, Inc. of Florida (610-Phillips)

Docket No.: 020071-WS

Test Year Ended: December 31, 2001

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

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

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
 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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well capacity]	*	79,000
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>1/14/01</u>	<u>51,000</u> [No unusual occurrence]
<b>3 Five Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>1/14/01</u>	<u>51,000</u>
	(2) <u>1/15/01</u>	<u>51,000</u>
	(3) <u>1/16/01</u>	<u>48,000</u>
	(4) <u>1/12/01</u>	<u>44,000</u>
	(5) <u>1/13/01</u>	<u>41,000</u>
	AVERAGE	<u>47,000</u>
<b>4 Average Daily Flow</b>		
	Max Month	<u>30,387</u>
	Annual	<u>25,422</u>
<b>5 Required Fire Flow</b>		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (610-Phillips)  
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		110 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,000 gallons
Total usable storage, gal.		1,000 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		30,387
Maximum day, maximum month demand,		51,000 gpd
Peak hour demand = 2 x max day		102,000 gpd
Instantaneous demand (see table, page 2),	74 customers	265 gpm
Fire flow requirement		0 gpd
Unaccounted for water	16.77% of water pumped	4,263 gpd, avg
Acceptable unaccounted for	12.50%	3,178 gpd, avg
Excess unaccounted for		1,085 gpd, avg

Used & Useful Analysis:

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

This system treats water by iron sequestration and chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. 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. With only one well, and all demands dependent on that well, the system should be considered used & useful.

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

A =	Peak demand	265 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0.754 gpm
E =	Firm Reliable Capacity	0 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (610-Phillips)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

**Not Applicable - water only system**

**0165**

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
Docket No.:  
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.

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0167

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (610-Phillips)  
 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	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	69	70			70	6,732,549	96,871	6,732,549	70	
2	TY-3	70	71			71	7,488,818	106,224	7,488,818	71	1.44%
3	TY-2	71	73			72	8,423,550	116,994	8,423,550	72	2.13%
4	TY-1	73	74			74	8,575,270	116,670	8,575,270	74	2.08%
5	TY	74	74			74	7,599,050	102,690	7,599,050	74	0.68%
Average Growth Through 5-Year Period (Col. 8)											<u>1.58%</u>

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

Constant:	68.3	X	X
X Coefficient:	1.2	1	70
R^2:	0.979591837	2	71
		3	72
		4	74
		5	74

Company: Utilities, Inc. of Florida (610-Phillips)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 612**

**Crystal Lake**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
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	1.082	0	1.053	0.005	0.024	2.2%
Feb-01	1.123	0		0.000		
Mar-01	1.202	0	2.331	0.000	-0.006	-0.3%
Apr-01	1.379	0		0.003		
May-01	1.516	0	2.572	0.000	0.320	11.1%
Jun-01	1.141	0		0.163		
Jul-01	1.151	0	2.143	0.150	-0.164	-7.2%
Aug-01	1.153	0		0.074		
Sep-01	1.006	0	1.984	0.006	0.095	4.4%
Oct-01	1.152	0		0.014		
Nov-01	1.033	0	2.152	0.000	0.019	0.9%
Dec-01	1.206	0	1.038	0.000	0.168	13.9%
<b>Total</b>	<b>14.144</b>	<b>0</b>	<b>13.273</b>	<b>0.415</b>	<b>0.456</b>	<b>3.2%</b>

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

0171



Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
 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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well pumping capacity]		172,000
<b>2 Maximum Day</b>		
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.	6/6/01	125,000
	Main Break]	
	5/23/01	69,000
	[No unusual occurrences]	
<b>3 Five Day Max. Year</b>		
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. [May is month with highest pumpage rate.]	(1) 5/23/01	69,000
	(2) 5/13/01	68,000
	(3) 5/14/01	68,000
	(4) 5/20/01	66,000
	(5) 5/21/01	67,000
	AVERAGE	67,600
<b>4 Average Daily Flow</b>		
	Max Month	48,903
	Annual	38,751
<b>5 Required Fire Flow</b>		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
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		240 gpm
Firm Reliable well pumping capacity (largest well out), gpm (* see U&U analysis)		240 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		4,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,500 gallons
Total usable storage, gal.		1,500 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		48,903 gpd
Maximum day, maximum month demand,		69,000 gpd
Peak hour demand = 2 x max day		138,000 gpd
Instantaneous demand (see table, page 2),	165 customers	426 gpm
Fire flow requirement		0 gpd
Unaccounted for water	3.22% of water pumped	1,249 gpd, avg
Acceptable unaccounted for	12.50%	4,844 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

This system treats water by iron sequestration and chlorination. The only storage is a single hydropneumatic tank and there is no high service pumping. All demands must be met by well pumping capacity. Used and useful is therefore determined on the basis of instantaneous demand. For this system, all components are considered together for purposes of determining used & useful. The system has only one well, but has an automatically activated interconnection with the City of Sanford. Therefore the single well is considered as Firm Available Capacity.

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

A =	Peak demand	426 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0.000 gpm
E =	Firm Reliable Capacity	240 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book  
Joseph S. Ameen, S.M., Sanitary Engineer  
Third Edition  
Technical Proceedings, P.O. Box 5041, High Point, North Carolina, 27262

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
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).

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

**Not Applicable - water only system**

0176

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
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.

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

Water Distribution System

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

0177

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0178

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (612-Crystal Lake)  
 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	159	160	160	15,702,443	98,448	15,702,443	160		
2	TY-3	160	163	162	14,826,109	91,803	14,826,109	162	1.25%	
3	TY-2	163	165	164	15,866,382	96,746	15,866,382	164	1.55%	
4	TY-1	165	168	167	16,071,901	96,528	16,071,901	167	1.52%	
5	TY	168	171	170	13,286,088	78,384	13,286,088	170	1.80%	
Average Growth Through 5-Year Period (Col. 8)										<u>1.53%</u>

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

	X	Y
Constant:	156.7	1 160
X Coefficient:	2.5	2 162
R^2:	0.99522293	3 164
		4 167
		5 170



Company: Utilities, Inc. of Florida (612-Crystal Lake)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

**Seminole County**

**System 614**

**Ravenna Park/Lincoln Heights**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
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	2.945	0	2.529	0.018	0.398	13.5%
Feb-01	2.617	0		0.005		
Mar-01	2.769	0	4.884	0.000	0.497	9.2%
Apr-01	3.049	0		0.000		
May-01	3.334	0	5.462	0.028	0.893	14.0%
Jun-01	2.695	0		0.004		
Jul-01	2.709	0	4.751	0.009	0.640	11.8%
Aug-01	2.850	0		0.000		
Sep-01	2.444	0	4.829	0.060	0.405	7.7%
Oct-01	2.634	0		0.010		
Nov-01	2.442	0	4.555	0.006	0.505	9.9%
Dec-01	2.746	0	2.511	0.000	0.235	8.6%
Total	33.234	0	29.521	0.140	3.573	10.8%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
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) Individual Plant Flows			(5)	(6)
	(Name)	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-01	1.922				1.922	0.000
Feb-01	1.708				1.708	0.000
Mar-01	1.922				1.922	0.000
Apr-01	1.890				1.890	0.000
May-01	1.953				1.953	0.000
Jun-01	1.890				1.890	0.000
Jul-01	0.286				0.286	4.707
Aug-01	0.000				0.000	2.605
Sep-01	0.000				0.000	3.860
Oct-01	0.000				0.000	2.315
Nov-01	0.000				0.000	3.879
Dec-01	0.000				0.000	2.218
<b>Total</b>	<b>11.571</b>				<b>11.571</b>	<b>19.584</b>

(Above data in millions of gallons)  
Plant taken offline 7/6/01

Wastewater treatment & disposal services purchased from City of Sanford

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
 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. [* Per DEP, limited by high service pumping]	*	360,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/27/01</u>	<u>146,000</u> [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/27/01</u> (2) <u>5/28/01</u> (3) <u>5/31/01</u> (4) <u>5/6/01</u> (5) <u>5/7/01</u>	<u>146,000</u> <u>146,000</u> <u>141,000</u> <u>140,000</u> <u>140,000</u>
	AVERAGE	<u>142,600</u>
4 Average Daily Flow	Max Month Annual	<u>107,543</u> <u>91,052</u>
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

		MONTH	GPD
1.	Plant Capacity <b>WWTP taken off line in 7/01</b>	*	120,000
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.			
2.	Average Daily Flow Max Month (a) <b>through 6/01</b>	May-01	63,000
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.			
<p>* WWTP taken off line in 7/01. Since then treatment services have been purchased from the City of Sanford. The WWTP and effluent disposal ponds had to be abandoned because FDOT took the property. A master lift station has been constructed for the purpose of transporting effluent to the City of Sanford.</p>			

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
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		440 gpm
Firm Reliable well pumping capacity (largest well out), gpm		200 gpm
Ground storage capacity, gal.		20,000 gallons
Usable ground storage (90%), gal.		18,000 gallons
Hydropneumatic storage capacity, gal.		13,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		4,333 gallons
Total usable storage, gal.		22,333 gallons
High service pumping capacity, gpm		500 gpm
Average day demand, maximum month		91,052 gpd
Maximum day, maximum month demand,		146,000 gpd
Peak hour demand = 2 x max day		292,000 gpd
Instantaneous demand (see table, page 2),	335 customers	626 gpm
Fire flow requirement		0 gpd
Unaccounted for water	10.75% of water pumped	9,789 gpd, avg
Acceptable unaccounted for	12.50%	11,382 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

Used & useful was last set for this system in Docket No. 940917-WS. The Commission found the system to be 100% used & useful, as it had in past cases. There have been no significant changes in the system. The gallons sold has decreased since the last case, as has the max day demand, even though there is virtually no change in customers. The system is built out, as it was in the last case. There should be no change in the used & useful determination because of the effects of conservation.

This system treats water by cascade aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. The available storage is not sufficient to buffer peak hour or instantaneous demand, therefore, used & useful is determined on the basis of instantaneous demand.

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

A =	Peak demand	626 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	200

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book  
Joseph S. Ameen, S.M., Sanitary Engineer  
Third Edition  
Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
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).

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

The wastewater treatment plant was taken off line in July, 2001. A used & useful analysis is not required for the plant in treatment and disposal accounts that were removed from service.

A new master lift station was constructed to transport effluent to the City. That facility is 100% used & useful.

0187

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
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 & Collection Systems

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0189

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
 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	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	346	346	346	346	27,866,164	80,538	28,990,654	360	
2	TY-3	346	346	346	346	28,008,681	80,950	28,782,671	356	-1.22%
3	TY-2	346	346	346	346	28,314,210	81,833	30,556,663	373	5.02%
4	TY-1	346	346	346	346	29,856,145	86,289	33,324,195	386	3.42%
5	TY	348	344	346	346	26,688,376	77,134	29,578,946	383	-0.70%
Average Growth Through 5-Year Period (Col. 8)										<u>1.63%</u>

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

		X	Y
Constant:	348.42206	1	360
X Coefficient:	7.7654391	2	356
R^2:	0.8042869	3	373
		4	386
		5	383

Company: Utilities, Inc. of Florida (614-Ravenna Park)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	239	241	240	15,203,099	63,346	16,320,469	258		
2	TY-3	242	241	242	16,141,270	66,838	16,915,260	253	-1.77%	
3	TY-2	242	241	242	16,268,402	67,364	18,511,855	275	8.58%	
4	TY-1	242	242	242	16,399,690	67,767	19,784,510	292	6.24%	
5	TY	242	241	242	15,672,220	64,895	18,376,670	283	-3.01%	
Average Growth Through 5-Year Period (Col. 8)										<u>2.51%</u>

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

	X	Y
Constant:	245.1476605	1 258
X Coefficient:	8.993741035	2 253
R^2:	0.738872172	3 275
		4 292
		5 283

**Seminole County**

**System 616**

**Bear Lake**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
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	1.716	0	1.531	0.000	0.185	10.8%
Feb-01	1.665	0		0.000		
Mar-01	1.892	0	3.464	0.000	0.093	2.6%
Apr-01	2.161	0		0.000		
May-01	2.333	0	3.983	0.000	0.511	11.4%
Jun-01	1.739	0		0.000		
Jul-01	1.729	0	3.439	0.000	0.029	0.8%
Aug-01	1.771	0		0.000		
Sep-01	1.676	0	3.353	0.000	0.094	2.7%
Oct-01	1.693	0		0.000		
Nov-01	1.792	0	3.344	0.000	0.141	4.0%
Dec-01	1.921	0	1.748	0.000	0.173	9.0%
Total	22.088	0	20.862	0.000	1.226	5.6%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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



Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by areator & high service pumping]	*	288,000
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.	4/23/01	101,000 [No unusual occurrences]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. [May is month with highest pumpage rate.]	(1) 5/17/01 (2) 5/25/01 (3) 5/24/01 (4) 5/16/01 (5) 5/14/01	99,000 95,000 94,000 93,000 91,000
	AVERAGE	94,400
4 Average Daily Flow	Max Month Annual	75,258 60,515
5 Required Fire Flow  The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		None

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (616-Bear Lake)  
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		220 gpm
Firm Reliable well pumping capacity (largest well out), gpm		0 gpm
Ground storage capacity, gal.		13,800 gallons
Usable ground storage (90%), gal.		12,420 gallons
Hydropneumatic storage capacity, gal.		3,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		1,000 gallons
Total usable storage, gal.		13,420 gallons
High service pumping capacity, gpm		800 gpm
Average day demand, maximum month		75,258 gpd
Maximum day, maximum month demand,		101,000 gpd
Peak hour demand = 2 x max day		202,000 gpd
Instantaneous demand (see table, page 2),	220 customers	495 gpm
Fire flow requirement		0 gpd
Unaccounted for water	5.55% of water pumped	3,359 gpd, avg
Acceptable unaccounted for	12.50%	7,564 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

This system treats water by cascade aeration and chlorination. The ground storage, hydropneumatic storage and high service pumping are all an integral part of the system. For this system, all components are considered together for purposes of determining used & useful. There is only one well and an interconnection with Seminole County that is manually activated. All non-emergency demands are dependent on the well. The available storage is not sufficient to buffer instantaneous demand. Therefore used & useful is determined on the basis of instantaneous demand and the system should be considered 100% used & useful.

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

A =	Peak demand	495 gpd
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	0

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (616-Bear Lake)  
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).

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

**Not Applicable - Water only system**

0198

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
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.

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0200

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (616-Bear Lake)  
 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	217	217	217	19,845,132	91,452	20,916,262	229		
2	TY-3	217	218	218	21,637,280	99,482	22,699,490	228	-0.23%	
3	TY-2	218	217	218	24,021,239	110,442	24,929,729	226	-1.07%	
4	TY-1	217	217	217	23,676,588	109,109	24,788,068	227	0.65%	
5	TY	217	218	218	19,389,374	89,147	20,492,994	230	1.19%	
Average Growth Through 5-Year Period (Col. 8)										0.13%

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

	X	Y
Constant:	227.5332375	1 229
X Coefficient:	0.134423997	2 228
R^2:	0.018279435	3 226
		4 227
		5 230

0201



Company: Utilities, Inc. of Florida (616-Bear Lake)  
 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	(3) Ending	(4) Average					
1	TY-4								
2	TY-3	Not Applicable - Water only system							
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									

**Seminole County**

**System 618**

**Jansen**

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
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	2.409	0	2.187	0.000	0.222	9.2%
Feb-01	2.358	0		0.004		
Mar-01	2.380	0	4.907	0.000	-0.173	-3.7%
Apr-01	2.928	0		0.015		
May-01	3.108	0	5.658	0.000	0.363	6.0%
Jun-01	2.143	0		0.015		
Jul-01	2.211	0	4.513	0.020	-0.194	-4.5%
Aug-01	2.216	0		0.007		
Sep-01	1.937	0	4.036	0.014	0.097	2.3%
Oct-01	2.077	0		0.009		
Nov-01	2.221	0	4.304	0.000	-0.015	-0.3%
Dec-01	2.419	0	2.282	0.000	0.137	5.7%
Total	28.407	0	27.887	0.084	0.436	1.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

0204

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
 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
<b>1 Plant Capacity</b>		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. [* Per DEP, limited by well capacity]	*	310,000
<b>2 Maximum Day</b>		
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.	11/5/01	152,000
	[No unusual occurrences]	
	5/24/01	148,000
	[Max Day Max Month]	
<b>3 Five Day Max. Year</b>		
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. [May is the month with the highest pumpage rate.]	(1) 5/24/01	148,000
	(2) 5/25/01	148,000
	(3) 5/21/01	131,000
	(4) 5/20/01	129,000
	(5) 5/17/01	129,000
	AVERAGE	137,000
<b>4 Average Daily Flow</b>		
	Max Month	100,258
	Annual	77,827
<b>5 Required Fire Flow</b>		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
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		430 gpm
Firm Reliable well pumping capacity (largest well out), gpm		190 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		6,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		2,000 gallons
Total usable storage, gal.		2,000 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		100,258 gpd
Maximum day, maximum month demand,		148,000 gpd
Peak hour demand = 2 x max day		296,000 gpd
Instantaneous demand (see table, page 2),	248 customers	528 gpm
Fire flow requirement		0 gpd
Unaccounted for water	1.54% of water pumped	1,196 gpd, avg
Acceptable unaccounted for	12.50%	9,728 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful Analysis:

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

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

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

A =	Peak demand	528 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	0
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	190 gpm

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

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

**TABLE XXI**

**Maximum Instantaneous Flows for Residential Areas**

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

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

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

Source: Community Water Systems Source Book  
Joseph S. Ameen, S.M., Sanitary Engineer  
Third Edition  
Technical Proceedings, P.O, Box 5041, High Point, North Carolina, 27262



Used and Useful Calculations  
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (618-Jansen)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

---

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

**Not applicable - water only system**

**0209**

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
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.

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

Water Distribution System

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

0210

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
Docket No.: 020071-WS  
Test Year Ended: December 31, 2001

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

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

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

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

0211

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (618-Jansen)  
 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) 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	(3) Ending	(4) Average					
1	TY-4	234	238	236	24,877,317	105,412	25,191,197	239	
2	TY-3	238	241	240	28,851,626	120,466	29,126,046	242	1.17%
3	TY-2	241	244	243	32,056,537	132,192	32,325,297	245	1.14%
4	TY-1	244	247	246	33,591,404	136,829	33,913,974	248	1.36%
5	TY	247	248	248	27,608,842	111,551	27,781,402	249	0.48%
Average Growth Through 5-Year Period (Col. 8)									<u>1.04%</u>

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

	X	Y
Constant:		236.5732107
X Coefficient:	1	239
	2	242
R^2:	3	245
	4	248
	5	249

Company: Utilities, Inc. of Florida (618-Jansen)  
 Docket No.: 020071-WS  
 Test Year Ended: December 31, 2001

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

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

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

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule **A-1**  
 Page 1 of 1  
 Preparer: Steven M. 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	\$ 2,415,090	[a] \$ 523,080	\$ 2,938,169	\$ 2,340,909	\$ 2,639,539	A-5
2	Utility Land & Land Rights	16,778		16,778	16,778	16,778	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	209,593	[b] -	209,593	192,102	200,847	-
5	Less: Accumulated Depreciation	(1,156,108)	[a] 70,111	\$ (1,085,997)	(1,047,998)	(1,066,998)	A-9
6	Less: CIAC	(737,162)	[a] (1,400)	\$ (738,562)	(737,162)	(737,862)	A-12
7	Accumulated Amortization of CIAC	487,272	[a] 0	487,272	463,163	475,217	A-14
9	Allocated Plant	21,828	[c]	21,828	30,624	26,226	-
10	Working Capital Allowance	45,970	[d]	45,970	45,970	45,970	A-17
11	Total Rate Base	<u>\$ 1,303,261</u>	<u>\$ 591,790</u>	<u>\$ 1,895,051</u>	<u>\$ 1,304,385</u>	<u>\$ 1,599,717</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 - Seminole County  
 Docket No.: 020071-WS  
 Schedule Year ended: 12/31/01  
 Interim [ x ] Final [ ]  
 Historical [x] Projected [ ]

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/01	(6) Test Year Average 12/31/00	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 3,107,924	[a] \$ (532,959)	\$ 2,574,965	\$ 2,104,842	\$ 2,339,903	A-6
2	Utility Land & Land Rights	117,991		117,991	16,472	67,231	A-6
3	Less: Non-Used & Useful Plant			-		-	A-7
4	Construction Work in Progress	23,438	[b] -	23,438	92,351	57,895	-
5	Less: Accumulated Depreciation	(813,034)	[a] 36,889	(776,146)	(749,345)	(762,745)	A-10
6	Less: CIAC	(610,051)	[a] (0)	(610,051)	(610,051)	(610,051)	A-12
7	Accumulated Amortization of CIAC	388,552	[a] 59,721	448,273	371,885	410,079	A-14
9	Allocated Plant	11,785	[c]	11,785	10,737	11,261	-
10	Working Capital Allowance	53,883	[d]	53,883	53,883	53,883	A-17
11	Total Rate Base	<u>\$ 2,280,488</u>	<u>\$ (436,349)</u>	<u>\$ 1,844,138</u>	<u>\$ 1,290,775</u>	<u>\$ 1,567,456</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

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

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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.



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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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. 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	INTANGIBLE PLANT					
2	301.1 Organization	52,046	52,046	52,046		
3	302.1 Franchises					
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	16,778	16,778	16,778		
7	304.2 Structures & Improvements	96,640	101,463	99,052		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	157,298	157,298	157,298		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	369,677	393,105	381,391		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	45,610	45,610	45,610		
19	320.3 Water Treatment Equipment	112,388	112,583	112,486		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	246	246	246		
23	304.4 Structures & Improvements	125	125	125		
24	330.4 Distr. Reservoirs & Sandpipes	183,179	211,747	197,463		
25	331.4 Transm. & Distribution Mains	885,984	958,016	922,000		
26	333.4 Services	249,247	252,170	250,708		
27	334.4 Meters & Meter Installations	246,935	246,935	246,935		
28	335.4 Hydrants	25,938	27,607	26,773		
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	356,528	532,682	444,605		
33	340.5 Office Furniture & Equipment	73,915	83,674	78,794		
34	341.5 Transportation Equipment	134,416	147,081	140,749		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	144,942	145,359	145,150		
37	344.5 Laboratory Equipment	3,660	3,660	3,660		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	53,791	56,562	55,176		
40	347.5 Misc Equip (Computer)	11,191	18,156	14,674		
41	348.5 Other Tangible Plant (Allocated Plant)	(869,188)	(1,137,379)	(1,003,284)		
42	Total	<u>2,357,686</u>	<u>2,431,867</u>	<u>2,394,778</u>		

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ x ] Final [ ]  
Historical [ x ] 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	52,046	52,046	52,046	52,046	52,046	52,046	52,046
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	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304.2 Structures & Improvements	96,640	96,640	96,640	96,640	99,796	100,060	101,118
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	157,298	157,298	157,298	157,298	157,298	157,298	157,298
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	369,677	371,016	371,016	371,391	375,856	377,567	377,567
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	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,388	112,388	112,421	112,421	112,421	112,421	112,542
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	246	246	246	246	246	246	246
23	304.4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr. Reservoirs & Sandpipes	183,179	184,035	184,035	184,035	184,035	187,330	187,330
25	331.4 Transm. & Distribution Mains	885,984	886,982	886,982	888,682	888,682	888,682	888,682
26	333.4 Services	249,247	249,847	249,874	250,010	250,010	250,047	250,625
27	334.4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335.4 Hydrants	25,938	25,938	27,607	27,607	27,607	27,607	27,607
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	356,528	357,567	357,567	357,567	357,567	357,567	357,567
33	340.5 Office Furniture & Equipment	73,915	73,915	73,915	73,915	73,915	77,440	78,301
34	341.5 Transportation Equipment	134,416	315,638	305,417	294,303	294,303	282,829	307,859
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	144,942	144,942	144,942	144,942	144,942	144,942	144,942
37	344.5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	53,791	53,856	53,856	54,530	54,530	54,530	54,582
40	347.5 Misc Equip (Computer)	11,191	72,332	72,363	72,363	72,363	72,815	72,815
41	348.5 Other Tangible Plant (Allocated Plant)	(869,188)	0	0	0	0	0	0
42	Total	<u>2,357,686</u>	<u>3,474,135</u>	<u>3,465,675</u>	<u>3,457,445</u>	<u>3,465,209</u>	<u>3,462,875</u>	<u>3,490,575</u>

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

Company: Utilities Inc. of Florida - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [x] Final []  
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	52,046	52,046	52,046	52,046	52,046	52,046	52,046
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	16,778	16,778	16,778	16,778	16,778	16,778	16,778
7	304.2 Structures & Improvements	101,118	101,118	101,118	101,118	101,463	101,463	99,052
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	157,298	157,298	157,298	157,298	157,298	157,298	157,298
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	377,567	377,704	377,749	377,749	377,678	393,105	381,391
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	45,610	45,610	45,610	45,610	45,610	45,610	45,610
19	320.3 Water Treatment Equipment	112,562	112,562	112,583	112,583	112,583	112,583	112,486
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	246	246	246	246	246	246	246
23	304.4 Structures & Improvements	125	125	125	125	125	125	125
24	330.4 Distr. Reservoirs & Sandpipes	187,330	187,341	187,341	187,913	187,913	211,747	197,463
25	331.4 Transm. & Distribution Mains	888,888	888,888	888,888	888,888	888,888	958,016	922,000
26	333.4 Services	250,625	250,625	250,625	251,615	251,615	252,170	250,708
27	334.4 Meters & Meter Installations	246,935	246,935	246,935	246,935	246,935	246,935	246,935
28	335.4 Hydrants	27,607	27,607	27,607	27,607	27,607	27,607	26,773
29	339.4 Other Plant & Misc. Equipment	6,343	6,343	6,343	6,343	6,343	6,343	6,343
30	GENERAL PLANT							
31	303.5 Land & Land Rights	0	0	0	0	0	0	0
32	304.5 Structures & Improvements	357,865	357,865	357,865	357,865	357,865	532,682	444,605
33	340.5 Office Furniture & Equipment	78,787	79,065	79,553	79,999	80,883	83,674	78,794
34	341.5 Transportation Equipment	307,859	307,859	296,467	332,929	344,910	147,081	140,749
35	342.5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	145,021	145,021	145,106	145,106	145,359	145,359	145,150
37	344.5 Laboratory Equipment	3,660	3,660	3,660	3,660	3,660	3,660	3,660
38	345.5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	55,715	55,715	55,901	55,901	55,901	56,562	55,176
40	347.5 Misc Equip (Computer)	73,196	73,196	73,196	73,522	73,875	18,156	14,674
41	348.5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	(1,137,379)	(1,003,284)
42	Total	<u>3,493,179</u>	<u>3,493,605</u>	<u>3,483,039</u>	<u>3,521,835</u>	<u>3,535,581</u>	<u>2,431,867</u>	<u>2,394,778</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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [x] Final [ ]  
Historical [x] Projected [ ]

Schedule A-6  
Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	150	150	150		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	16,472	117,991	67,231		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871		0
9	361.2 Collection Sewers - Gravity	733,177	1,599,536	1,166,357		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	103,362	109,983	106,673		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	182,198	185,393	183,795		0
19	371.3 Pumping Equipment					0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements	203,660	203,660	203,660		0
24	380.4 Treatment & Disposal Equipment	328,077	347,363	337,720		0
25	381.4 Plant Sewers					0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389.4 Other Plant & Misc. Equipment	590	590	590		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights					0
30	354.5 Structures & Improvements	192,483	287,586	240,034		0
31	390.5 Office Furniture & Equipment	39,905	45,174	42,539		0
32	391.5 Transportation Equipment	72,569	79,407	75,988		0
33	392.5 Stores Equipment					0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,477	78,364		0
35	394.5 Laboratory Equipment	1,976	1,976	1,976		0
36	395.5 Power Operated Equipment					0
37	396.5 Communication Equipment	29,041	30,536	29,788		0
38	397.5 Misc Equip (Computer)	6,042	9,804	7,923		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	68,600	63,531	66,066		0
40						
	Total	2,121,314	3,225,915	2,673,613		0

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
Docket No.: O20071-WS  
Schedule Year ended: 12/31/01  
Interim [ x ] Final [ ]  
Historical [ x ] 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	150	150	150	150	150	150	150
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	16,472	16,472	16,472	16,472	16,472	16,472	16,472
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361.2 Collection Sewers - Gravity	733,177	733,285	733,285	733,285	733,285	733,285	733,285
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	103,362	103,362	103,362	103,362	107,470	107,470	107,470
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	182,198	182,198	182,198	182,236	184,274	184,274	184,274
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380.4 Treatment & Disposal Equipment	328,077	328,077	333,255	334,647	334,872	334,872	334,872
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	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	192,483	193,044	193,044	193,044	193,044	193,044	193,044
31	390.5 Office Furniture & Equipment	39,905	39,905	39,905	39,905	39,905	41,808	42,273
32	391.5 Transportation Equipment	72,569	170,408	164,890	158,889	158,889	152,694	166,208
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	78,252	78,252	78,252	78,252	78,252	78,252	78,252
35	394.5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	29,041	29,076	29,076	29,440	29,440	29,440	29,468
38	397.5 Misc Equip (Computer)	6,042	39,051	39,067	39,067	39,145	39,312	39,312
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	68,600	0	0	0	0	0	0
40								
	Total	2,121,314	2,184,265	2,183,942	2,179,735	2,185,183	2,182,058	2,196,064

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ x ] Final [ ]  
Historical [ x ] 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	150	150	150	150	150	150	150
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	16,472	16,472	16,472	16,472	16,472	117,991	67,231
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	9,871	9,871	9,871	9,871	9,871	9,871	9,871
9	361.2 Collection Sewers - Gravity	733,285	733,285	733,285	733,285	733,285	1,599,536	1,166,357
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	107,470	107,470	107,470	107,470	109,932	109,983	106,673
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	184,274	184,274	184,274	185,224	184,918	185,393	183,795
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment (Manholes)	54,888	54,888	54,888	54,888	54,888	54,888	54,888
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	203,660	203,660	203,660	203,660	203,660	203,660	203,660
24	380.4 Treatment & Disposal Equipment	334,872	335,610	335,671	335,671	335,671	347,363	337,720
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	590	590	590	590	590	590	590
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	193,205	193,205	193,205	193,205	193,205	287,586	240,034
31	390.5 Office Furniture & Equipment	42,536	42,686	42,949	43,190	43,667	45,174	42,539
32	391.5 Transportation Equipment	166,208	166,208	160,057	179,742	186,211	79,407	75,988
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	78,294	78,294	78,340	78,340	78,477	78,477	78,364
35	394.5 Laboratory Equipment	1,976	1,976	1,976	1,976	1,976	1,976	1,976
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	30,079	30,079	30,180	30,180	30,180	30,536	29,788
38	397.5 Misc Equip (Computer)	39,517	39,517	39,517	39,693	39,884	9,804	7,923
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	0	0	0	0	0	63,531	66,066
40								
	Total	2,197,348	2,198,236	2,192,557	2,213,610	2,223,037	3,225,915	2,673,613

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

Florida Public Service Commission

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

Schedule A-9  
Page 1 of 3

Preparer: Steven M. Lubertozi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(42,069)	(43,370)	(42,720)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	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	(20,981)	(17,709)	(19,345)	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	(66,002)	(71,240)	(68,621)	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	(121,234)	(133,540)	(127,387)	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	(18,113)	(19,495)	(18,804)	0.00%	0
19	320.3 Water Treatment Equipment	(27,510)	(30,110)	(28,810)	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	(59)	189	65	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	(8,323)	(12,253)	(10,288)	0.00%	0
25	331.4 Transm. & Distribution Mains	(281,926)	(302,601)	(292,264)	0.00%	0
26	333.4 Services	(75,613)	(81,419)	(78,516)	0.00%	0
27	334.4 Meters & Meter Installations	(119,063)	(133,931)	(126,497)	0.00%	0
28	335.4 Hydrants	(7,846)	(8,048)	(7,947)	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	(67,859)	(81,605)	(74,732)	0.00%	0
33	340.5 Office Furniture & Equipment	(39,672)	(47,489)	(43,580)	0.00%	0
34	341.5 Transportation Equipment	(73,756)	(99,794)	(86,775)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(89,630)	(82,657)	0.00%	0
37	344.5 Laboratory Equipment	(2,782)	(3,158)	(2,970)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(23,583)	(31,927)	(27,755)	0.00%	0
40	347.5 Misc Equipment (Computer)	(8,873)	(13,292)	(8,483)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	211,671	193,390	0.00%	0
42	Total	<u>(1,047,997.94)</u>	<u>(1,156,107.67)</u>	<u>(1,102,051)</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 - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ x ] Final [ ]  
Historical [x] Projected [ ]

Schedule A-9  
Page 2 of 3

Preparer: Steven M. 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	(42,069)	(42,178)	(42,286)	(42,395)	(42,503)	(42,611)
3	302.1 Franchises						
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303.2 Land & Land Rights						
7	304.2 Structures & Improvements	(20,981)	(21,225)	(21,469)	(21,713)	(20,513)	(19,921)
8	305.2 Collect. & Impound Reservoirs						
9	306.2 Lake, River & Other intakes						
10	307.2 Wells & Springs	(66,002)	(66,439)	(66,875)	(67,312)	(67,748)	(68,185)
11	308.2 Infiltration, Galleries and Tunnels						
12	309.2 Supply Mains						
13	310.2 Power Generation Equipment						
14	311.2 Pumping Equipment	(121,234)	(122,775)	(124,315)	(125,855)	(122,848)	(124,388)
15	339.2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights						
18	304.3 Structures & Improvements	(18,113)	(18,229)	(18,344)	(18,459)	(18,574)	(18,689)
19	320.3 Water Treatment Equipment	(27,510)	(27,936)	(28,120)	(28,546)	(28,972)	(29,398)
20	339.3 Other Plant & Misc. Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303.4 Land & Land Rights						
23	304.4 Structures & Improvements	(59)	(59)	(59)	(60)	192	192
24	330.4 Distr. Reservoirs & Standpipes	(8,323)	(8,736)	(9,148)	(9,560)	(9,972)	(9,532)
25	331.4 Transm. & Distribution Mains	(281,926)	(283,647)	(285,367)	(287,087)	(288,808)	(290,528)
26	333.4 Services	(75,613)	(76,132)	(76,370)	(76,889)	(77,408)	(77,927)
27	334.4 Meters & Meter Installations	(119,063)	(120,092)	(121,121)	(122,149)	(123,178)	(124,207)
28	335.4 Hydrants	(7,846)	(7,894)	(7,550)	(7,598)	(7,646)	(7,694)
29	339.4 Other Plant & Misc. Equipment						
30	GENERAL PLANT						
31	303.5 Land & Land Rights						
32	304.5 Structures & Improvements	(67,859)	(69,003)	(70,147)	(71,291)	(72,434)	(73,578)
33	340.5 Office Furniture & Equipment	(39,672)	(40,304)	(40,937)	(41,570)	(42,202)	(42,835)
34	341.5 Transportation Equipment	(73,756)	(179,588)	(172,311)	(178,082)	(164,397)	(153,584)
35	342.5 Stores Equipment						
36	343.5 Tools, Shop & Garage Equipment	(75,684)	(76,846)	(78,008)	(79,170)	(80,333)	(81,495)
37	344.5 Laboratory Equipment	(2,782)	(2,814)	(2,845)	(2,876)	(2,908)	(2,939)
38	345.5 Power Operated Equipment						
39	346.5 Communication Equipment	(23,583)	(24,273)	(24,963)	(25,654)	(26,344)	(27,034)
40	347.5 Misc Equipment (Computers)	(3,675)	(64,833)	(64,980)	(65,127)	(65,276)	(65,429)
41	348.5 Other Tangible Plant (Allocated-UIF)	175,109	0	0	0	0	0
42	Total	<u>(1,047,997.94)</u>	<u>(1,400,356.11)</u>	<u>(1,402,568.56)</u>	<u>(1,418,746.76)</u>	<u>(1,409,226.22)</u>	<u>(1,407,137.97)</u>



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

Florida Public Service Commission

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

Schedule A-9  
Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Provide the ending balances and average of accumulated depreciation 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	(42,720)	(42,828)	(42,937)	(43,045)	(43,154)	(43,262)	(43,370)	(42,720)
3	302.1 Franchises								0
4	339.1 Other Plant & Misc Equipment	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)	(147,355)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303.2 Land & Land Rights								0
7	304.2 Structures & Improvements	(17,574)	(17,829)	(18,084)	(18,340)	(18,595)	(17,454)	(17,709)	(19,345)
8	305.2 Collect. & Impound Reservoirs								0
9	306.2 Lale, River & Other intakes								0
10	307.2 Wells & Springs	(68,621)	(69,058)	(69,494)	(69,931)	(70,367)	(70,804)	(71,240)	(68,621)
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	(125,928)	(127,502)	(127,846)	(128,821)	(130,394)	(131,967)	(133,540)	(127,387)
15	339.2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights								0
18	304.3 Structures & Improvements	(18,804)	(18,919)	(19,035)	(19,150)	(19,265)	(19,380)	(19,495)	(18,804)
19	320.3 Water Treatment Equipment	(28,843)	(28,999)	(29,426)	(28,829)	(29,256)	(29,683)	(30,110)	(28,810)
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	191	191	191	190	190	190	189	65
24	330.4 Distr. Reservoirs & Standpipes	(9,944)	(10,366)	(10,567)	(10,989)	(11,410)	(11,832)	(12,253)	(10,288)
25	331.4 Transm. & Distribution Mains	(292,248)	(293,974)	(295,699)	(297,425)	(299,150)	(300,876)	(302,601)	(292,264)
26	333.4 Services	(78,447)	(78,969)	(79,491)	(80,013)	(80,375)	(80,897)	(81,419)	(78,516)
27	334.4 Meters & Meter Installations	(125,236)	(126,265)	(127,294)	(128,323)	(129,352)	(130,381)	(133,931)	(126,497)
28	335.4 Hydrants	(7,742)	(7,793)	(7,844)	(7,895)	(7,946)	(7,997)	(8,048)	(7,947)
29	339.4 Other Plant & Misc. Equipment								0
30	GENERAL PLANT								
31	303.5 Land & Land Rights								0
32	304.5 Structures & Improvements	(74,722)	(75,869)	(77,016)	(78,163)	(79,310)	(80,457)	(81,605)	(74,732)
33	340.5 Office Furniture & Equipment	(43,467)	(44,138)	(44,808)	(45,478)	(46,148)	(46,818)	(47,489)	(43,580)
34	341.5 Transportation Equipment	(198,682)	(169,720)	(169,720)	(204,067)	(161,609)	(170,975)	(99,794)	(86,775)
35	342.5 Stores Equipment								0
36	343.5 Tools, Shop & Garage Equipment	(82,657)	(83,819)	(84,982)	(86,144)	(87,306)	(88,468)	(89,630)	(82,657)
37	344.5 Laboratory Equipment	(2,970)	(3,002)	(3,033)	(3,064)	(3,096)	(3,127)	(3,158)	(2,970)
38	345.5 Power Operated Equipment								0
39	346.5 Communication Equipment	(27,724)	(28,425)	(29,125)	(29,826)	(30,526)	(31,226)	(31,927)	(27,755)
40	347.5 Misc. Equipment (Computer)	(65,582)	(65,740)	(65,899)	(66,057)	(66,218)	(66,380)	(13,292)	(8,483)
41	348.5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	211,671	193,390
42	Total	<u>(1,459,075.83)</u>	<u>(1,440,377.95)</u>	<u>(1,449,463.47)</u>	<u>(1,492,723.74)</u>	<u>(1,460,642.82)</u>	<u>(1,479,150.19)</u>	<u>(1,156,107.67)</u>	<u>(1,102,051)</u>

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

Florida Public Service Commission

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

Schedule **A-10**  
Page 1 of 3  
Preparer: Steven M. Lubertozi  
Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(79)	(83)	(81)	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	(80,498)	(80,498)	(80,498)	0.00%	0
8	360.2 Collection Sewers - Force	(5,549)	(5,877)	(5,713)	0.00%	0
9	361.2 Collection Sewers - Gravity	(301,435)	(317,713)	(309,574)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(45,986)	(47,508)	(46,747)	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	(75,293)	(82,219)	(78,756)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(31,475)	(30,561)	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	(106,644)	(113,018)	(109,831)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(43,445)	(52,554)	(48,000)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(103)	(120)	(112)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(39,820)	(53,878)	(46,849)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,984)	(7,178)	(4,581)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(18,861)	(20,914)	(19,888)	0.00%	0
40	TOTAL	(749,345)	(813,034)	(781,191)		0

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole County  
Docket No.: 020071-WS  
Schedule Year ended: 12/31/01  
Interim [ x ] Final [ ]  
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	(79)	(79)	(80)	(80)	(80)	(81)	(81)	(81)
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	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360.2 Collection Sewers - Force	(5,549)	(5,576)	(5,603)	(5,631)	(5,658)	(5,686)	(5,713)	(5,740)
8	361.2 Collection Sewers - Gravity	(301,435)	(302,791)	(304,148)	(305,504)	(306,861)	(308,217)	(309,573)	(310,930)
9	362.2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363.2 Services to Customers	(45,986)	(46,213)	(46,439)	(46,666)	(46,110)	(46,337)	(46,563)	(46,799)
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	(75,293)	(75,901)	(76,508)	(76,772)	(77,380)	(77,987)	(78,594)	(79,209)
18	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(29,648)	(29,800)	(29,952)	(30,105)	(30,257)	(30,409)	(30,561)	(30,714)
20	TREATMENT AND DISPOSAL PLANT								
21	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354.4 Structures & Improvements	(106,644)	(107,175)	(107,706)	(108,237)	(108,768)	(109,300)	(109,831)	(110,362)
23	380.4 Treatment & Disposal Equipment	(43,445)	(44,227)	(45,009)	(45,791)	(46,573)	(47,355)	(48,137)	(48,935)
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	(103)	(105)	(106)	(107)	(109)	(110)	(112)	(113)
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	(39,820)	(96,956)	0	0	0	0	0	0
32	392.5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396.5 Communication Equipment	0	0	0	0	0	0	0	0
37	397.5 Computer Allocated	(1,984)	(35,002)	(35,081)	(35,161)	(35,241)	(35,324)	(35,407)	(35,492)
38	398.5 Other Tangible Plant Allocated-UIF	(18,861)	0	0	0	0	0	0	0
39	TOTAL	<u>(749,345)</u>	<u>(824,323)</u>	<u>(731,131)</u>	<u>(734,552)</u>	<u>(737,535)</u>	<u>(741,303)</u>	<u>(745,070)</u>	<u>(748,873)</u>

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

Florida Public Service Commission

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

Schedule A-10  
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Account No. and Name	(1) Aug-01	(10) Sep-01	(11) Oct-01	(12) Nov-01	(13) Test Year 12/31/01	(14) Average
1	INTAGIBLE PLANT						
1	351.1 Organization	(81)	(82)	(82)	(82)	(83)	(81)
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	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)	(80,498)
7	360.2 Collection Sewers - Force	(5,768)	(5,795)	(5,823)	(5,850)	(5,877)	(5,713)
8	361.2 Collection Sewers - Gravity	(312,286)	(313,643)	(315,000)	(316,356)	(317,713)	(309,574)
9	362.2 Special Collecting Structures	0	0	0	0	0	0
10	363.2 Services to Customers	(47,034)	(47,270)	(47,506)	(47,272)	(47,508)	(46,747)
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	(79,823)	(80,437)	(80,990)	(81,605)	(82,219)	(78,756)
18	371.3 Pumping Equipment	0	0	0	0	0	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(30,866)	(31,018)	(31,171)	(31,323)	(31,475)	(30,561)
20	TREATMENT AND DISPOSAL PLANT						
21	353.4 Land & Land Rights	0	0	0	0	0	0
22	354.4 Structures & Improvements	(110,893)	(111,424)	(111,956)	(112,487)	(113,018)	(109,831)
23	380.4 Treatment & Disposal Equipment	(49,733)	(50,159)	(50,957)	(51,756)	(52,554)	(48,000)
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	(114)	(116)	(117)	(119)	(120)	(112)
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	(53,878)	(45,343)
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	(35,578)	(35,663)	(35,750)	(35,838)	(7,178)	(4,581)
38	398.5 Other Tangible Plant Allocated-UIF	0	0	0	0	(20,914)	(19,888)
39	TOTAL	<u>(752,676)</u>	<u>(756,106)</u>	<u>(759,849)</u>	<u>(763,185)</u>	<u>(813,034)</u>	<u>(781,191)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	590,605	13,592	604,197	90,720	694,917	B-3 & B-4
2	Operation & Maintenance	367,760	0	367,760		367,760	B-3 & B-5
3	Depreciation	105,343	23,800	129,143		129,143	B-3 & B-13
4	CIAC Amortization	(24,109)	0	(24,109)		(24,109)	B-3
5	PAA Amortization	84	(84)	0		0	
6	Taxes Other Than Income	39,401	612	40,013	4,082	44,095	B-3 & B-15
7	Provision for Income Taxes	<u>6,560</u>	<u>1,123</u>	<u>7,683</u>	<u>32,601</u>	<u>40,284</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>495,039</u>	<u>25,450</u>	<u>520,490</u>	<u>36,683</u>	<u>557,173</u>	
9	NET OPERATING INCOME	<u>95,565</u>	<u>(11,858)</u>	<u>83,707</u>	<u>54,037</u>	<u>137,744</u>	
11	RATE BASE	<u>1,303,261</u>		<u>1,895,051</u>		<u>1,599,717</u>	
12	RATE OF RETURN	<u>7.33%</u>		<u>4.42%</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 - Seminole 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	386,850	12,141	398,992	253,768	652,760	B-3 & B-4
2	Operation & Maintenance	431,066	0	431,066		431,066	B-3 & B-5
3	Depreciation	51,967	(24,250)	27,717		27,717	B-3 & B-13
4	CIAC Amortization	(16,666)	0	(16,666)		(16,666)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	24,276	546	24,823	11,420	36,242	B-3 & B-15
7	Provision for Income Tax:	<u>(66,831)</u>	<u>15,091</u>	<u>(51,740)</u>	<u>91,196</u>	<u>39,456</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>423,812</u>	<u>(8,613)</u>	<u>415,200</u>	<u>102,616</u>	<u>517,815</u>	
9	NET OPERATING INCOME	<u>(36,962)</u>	<u>20,754</u>	<u>(16,208)</u>	<u>151,152</u>	<u>134,945</u>	
11	RATE BASE	<u>2,280,488</u>		<u>1,844,138</u>		<u>1,567,456</u>	
12	RATE OF RETURN	<u>(1.62%)</u>		<u>(0.88%)</u>		<u>8.61%</u>	

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Compa Utilities Inc. of Florida - Seminole 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.	13,592		12,141	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>13,592</u>	<u>0</u>	<u>12,141</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		90,720		253,768
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>90,720</u>	<u>0</u>	<u>253,768</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	0		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	0		0	
7	Additional costs for monthly billing	0		0	
8	Increased in operating expenses - connection to City of Sanford				
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)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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.	23,800		(24,250)	
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.	(84)		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	612	4,082	546	11,420
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	1,123	32,601	15,091	91,196
17	Total Operating Expense Adjustments	<u>25,450</u>	<u>36,683</u>	<u>(8,613)</u>	<u>102,616</u>
18	Total Adjustments to Net Operating Income	<u>(11,858)</u>	<u>54,037</u>	<u>20,754</u>	<u>151,152</u>

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5  
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	162,746	134,232	151,191	145,072	155,814	150,007	154,849	171,823	147,805	168,977	163,690	(1,589,394)	116,813	0	116,813
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	32,514	32,514	0	32,514
4	610	Purchased Water	165	172	315	161	2,070	153	363	165	663	220	156	166	4,768		4,768
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	2,067	1,916	1,923	1,964	2,439	2,258	1,817	1,726	1,738	2,044	1,579	1,915	23,386		23,386
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	3,914	2,514	1,069	2,200	2,021	885	853	1,582	729	788	677	1,417	18,648		18,648
9	620	Mat. & Sup./Maint. & Rep.	11,149	13,349	8,035	13,321	12,547	13,088	11,169	10,301	10,485	13,418	11,869	(46,381)	82,350		82,350
10	631	Contractual Services - Engr.	0	618	0	843	240	143	0	351	0	67	311	(1,401)	1,171		1,171
11	632	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	1,729	1,729		1,729
12	633	Contractual Services - Legal	586	3,613	4,547	1,072	1,931	975	(1,096)	166	374	522	5,167	(8,025)	9,832		9,832
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	0	1,948	329	0	0	0	0	0	0	0	0	3,958	6,235		6,235
15	641	Office Supplies & Utilities	7,207	3,850	5,272	5,078	5,111	4,635	5,789	6,550	6,031	8,043	4,989	(40,876)	21,679		21,679
16	642	Testing Expense	497	1,748	594	(3,743)	915	430	490	832	230	526	0	845	3,364		3,364
17	650	Transportation Expenses	2,681	6,369	6,741	6,379	5,132	6,851	3,775	5,828	2,112	4,608	7,552	(44,138)	13,889		13,889
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	0	0	0	0	7,030	0	0	0	0	6,494	0	4,216	17,739		17,739
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.	1,003	1,040	1,040	1,040	1,040	1,040	1,050	1,053	1,054	1,054	1,073	(5,465)	6,025	0	6,025
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	239	393	254	88	491	864	70	321	48	(3)	310	562	3,637		3,637
26	665	Miscellaneous Expenses (1)	862	(123)	4,874	(193)	1,745	584	306	845	379	1,327	7,899	(14,525)	3,980	0	3,980
27		TOTAL	193,115	171,639	186,185	173,281	198,527	181,914	179,436	201,543	171,647	208,084	205,272	(1,702,883)	367,760	0	367,760

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



Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
<b>Per Books:</b>																	
1	701	Salaries & Wages - Employees	87,864	72,470	81,625	78,322	84,121	80,986	83,601	92,764	79,797	91,228	88,373	(858,087)	63,065	0	63,065
2	703	Salaries & Wages - Officers, Etc.													0		0
3	704	Employee Pensions & Benefits	0	0	0	0	0	0	0	0	0	0	0	17,554	17,554	0	17,554
4	710	Purchased Sewage Treatment	11,796	11,265	12,000	9,281	16,117	7,000	15,137	13,000	13,127	43,770	26,441	30,787	209,720		209,720
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	1,910	1,370	1,591	1,755	1,805	1,297	1,891	1,776	597	1,349	579	597	16,518		16,518
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	26	950	225	844	145	25	0	490	0	179	69	237	3,188		3,188
9	720	Mat. & Sup./Maint. & Rep.	8,346	10,145	5,575	8,911	6,134	7,224	7,140	14,342	6,601	11,821	5,967	(24,423)	67,783		67,783
10	731	Contractual Services - Engr.	0	334	0	455	130	77	0	189	0	36	168	(756)	632		632
11	732	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	316	1,950	2,455	579	1,043	527	(592)	90	202	282	2,790	(4,333)	5,308		5,308
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	0	1,052	178	0	0	0	0	0	0	0	0	3,070	4,299		4,299
15	741	Office Supplies & Utilities	3,891	2,079	2,846	2,741	2,760	2,502	3,125	3,536	3,256	4,342	2,693	(22,068)	11,704		11,704
16	742	Testing Expense	1,562	186	510	2,048	600	962	315	80	0	41	550	0	6,853		6,853
17	750	Transportation Expenses	1,447	3,439	3,640	3,444	2,771	3,699	2,038	3,146	1,140	2,488	4,077	(23,829)	7,499		7,499
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	0	0	0	0	3,795	0	0	0	0	3,506	0	2,276	9,577		9,577
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.	541	562	562	562	562	562	567	569	569	569	580	(2,950)	3,253	0	3,253
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	129	212	137	47	265	467	38	173	26	(2)	167	304	1,963		1,963
26	775	Miscellaneous Expenses	302	97	2,631	(101)	942	315	165	456	205	716	4,264	(7,842)	2,149	0	2,149
27		<b>TOTAL</b>	<b>118,131</b>	<b>106,108</b>	<b>113,975</b>	<b>108,885</b>	<b>121,187</b>	<b>105,644</b>	<b>113,425</b>	<b>130,613</b>	<b>105,520</b>	<b>160,325</b>	<b>136,717</b>	<b>(889,465)</b>	<b>431,066</b>	<b>0</b>	<b>431,066</b>

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

Schedule B-13  
 Page 1 of 1  
 Preparer: Steven M. 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	1,301		1,301	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	4		4	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,238		5,238	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	18,681		18,681	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	1,382		1,382	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	5,117		5,117	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	2,996		2,996	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	5,002		5,002	0.00%	0
25	331.4 Transm. & Distribution Mains	20,675		20,675	0.00%	0
26	333.4 Services	6,248		6,248	0.00%	0
27	334.4 Meters & Meter Installations	12,664		12,664	0.00%	0
28	335.4 Hydrants	594		594	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,831		1,831	0.00%	0
33	340.5 Office Furniture & Equipment	1,634		1,634	0.00%	0
34	341.5 Transportation Equipment	13,209		13,209	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	5,523		5,523	0.00%	0
37	344.5 Laboratory Equipment	225		225	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	2,234		2,234	0.00%	0
40	347.5 Misc Equip (Computer)	784		784	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	105,343	0	105,343		0

Compa Utilities Inc. of Florida - Seminole County  
 Docket 020071-WS  
 Schedule Year Ends 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	4		4	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	6,375		6,375	0.00%	0
7	360.2 Collection Sewers - Force	329		329	0.00%	0
8	361.2 Collection Sewers - Gravity	16,278		16,278	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	2,772		2,772	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)	1,828		1,828	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	7,346		7,346	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	9,480		9,480	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc. Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	7,131		7,131	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	424		424	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	51,967	0	51,967		0

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

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

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
<b>Water</b>						
1	Test Year Per Books	26,660	11,472	914	355	39,401
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	612				612
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	27,272	11,472	914	355	40,013
5	RAF assoc. with revenue adjustments	4,082				4,082
6	Total Balance	<u>31,354</u>	<u>11,472</u>	<u>914</u>	<u>355</u>	<u>44,095</u>
<b>Sewer</b>						
1	Test Year Per Books	17,560	6,193	494	29	24,276
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	546				546
3	Payroll tax increase due to salary adjustment		0			0
4	Adjusted Test Year	18,106	6,193	494	29	24,823
5	RAF assoc. with revenue adjustments	11,420				11,420
6	Total Balance	<u>29,526</u>	<u>6,193</u>	<u>494</u>	<u>29</u>	<u>36,242</u>

Schedule of Requested Cost of Capital  
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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	1,397,644	44.15%	8.58%	3.79%
2	Short-Term Debt	303,619	9.59%	6.62%	0.63%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	1,419,175	44.81%	<b>11.10%</b>	4.97%
5	Customer Deposits	43,948	1.39%	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	2,788	0.08%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>3,167,174</u>	<u>100.02%</u>		<u>9.47%</u>

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

Note: Previous authorized Overall Rate of Return 8.61%  
Order No. PSC-95-0574-FOF-WS

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

Schedule E-1  
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Water			Sewer			Water			Sewer			Water			Sewer		
	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates	Pre-Filing Bimonthly Rates	Index Adjusted Bimonthly Rates	Proposed Bimonthly Rates
<b>Residential</b>																		
5/8" Meter	\$ 10.97	\$ 11.12	\$12.23	\$ 16.69	\$ 16.83	\$ 28.61												
1" Meter	\$ 27.40	\$ 27.79	\$30.57															
1.5" Meter	\$ 54.76	\$ 55.53	\$61.08															
Flat Rate = 15,000 gallons				\$ 49.24	\$ 49.66	\$ 84.42												
5/8" Meter Irrigation	\$ 10.97	\$ 11.12	\$12.23															
1" Meter Irrigation	\$ 27.40	\$ 27.79	\$30.57															
Gallorage Charge/MG	\$ 1.67	\$ 1.69	\$1.99	\$ 2.34	\$ 2.36	\$ 3.80												
<b>Oakland Shores</b>																		
5/8" Meter	\$ 12.08	\$ 12.16	\$13.38															
1" Meter	\$ 30.12	\$ 30.32	\$33.35															
Gallorage Charge/MG	\$ 2.06	\$ 2.07	\$2.43															
<b>City of Sanford</b>																		
Outside of City				N/A	\$ 25.18													
Gallorage Charge/MG				(a)	\$ 4.14													
Inside City				N/A	\$ 20.14													
Gallorage Charge/MG				(a)	\$ 3.31													
<b>General Service</b>																		
5/8" Meter	\$ 10.97	\$ 11.12	\$12.23	\$ 16.69	\$ 16.83	\$ 28.61												
1" Meter	\$ 27.40	\$ 27.79	\$30.57	\$ 41.71	\$ 42.06	\$ 71.50												
1.5" Meter	\$ 54.76	\$ 55.53	\$61.08	\$ 83.48	\$ 84.19	\$ 143.12												
2" Meter	\$ 87.68	\$ 88.92	\$97.81	\$ 133.56	\$ 134.70	\$ 228.99												
3" Meter	\$ 175.33	\$ 177.80	\$195.58															
4" Meter	\$ 273.97	\$ 277.83	\$305.61	\$ 417.36	\$ 420.91	\$ 715.55												
5/8" Meter Irrigation	\$ 10.97	\$ 11.12	\$12.23															
1" Meter Irrigation	\$ 27.40	\$ 27.79	\$30.57															
1.5" Meter Irrigation	\$ 54.76	\$ 55.53	\$61.08															
2" Meter Irrigation	\$ 87.68	\$ 88.92	\$97.81															
Gallorage Charge/MG	\$ 1.67	\$ 1.69	\$1.99	\$ 2.79	\$ 2.81	\$ 4.52												

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

Schedule E-2  
 Page 1 of 6

Preparer: Steven M. Lubertozzi

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.67	\$10.97	Bimonthly	\$556,263
1" Meter	1,708,440	156	\$1.67	\$27.40	" "	\$4,994
1.5" Meter	0	0	\$1.67	\$54.76	" "	\$0
5/8" Meter Irrigation	880,060	118	\$1.67	\$10.97	" "	\$2,117
1" Meter Irrigation	0	0	\$1.67	\$27.40	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.06	\$12.08	" "	\$4,588
1" Meter	0	0	\$2.06	\$30.12	" "	\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$567,962</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.67	\$10.97	" "	\$1,784
1" Meter	785,370	48	\$1.67	\$27.40	" "	\$1,969
1.5" Meter	620,992	24	\$1.67	\$54.76	" "	\$1,694
2" Meter	2,996,900	12	\$1.67	\$87.68	" "	\$5,531
3" Meter	2,704,450	12	\$1.67	\$175.33	" "	\$5,568
4" Meter	0	2	\$1.67	\$273.97	" "	\$274
5/8" Meter Irrigation	0	0	\$1.67	\$10.97	" "	\$0
1" Meter Irrigation	172,560	12	\$1.67	\$ 27.40	" "	\$453
1.5" Meter Irrigation	0	0	\$1.67	\$54.76	" "	\$0
2" Meter Irrigation	1,046,670	12	\$1.67	\$87.68	" "	\$2,274
<b>Total Residential</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,547</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$587,509</u>

Revenues per General Ledger 581,220  
 Adjustments  
 Adjusted Revenues per General Ledger 581,220

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

Revenues per Above 587,509  
 Unreconcilable Difference (6,289)  
 Unreconcilable Difference Percent -1.08%

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

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.69	\$11.12	Bimonthly	\$563,209
1" Meter	1,708,440	156	\$1.69	\$27.79	" "	\$5,058
1.5" Meter	0	0	\$1.69	\$55.53	" "	\$0
5/8" Meter Irrigation	880,060	118	\$1.69	\$11.12	" "	\$2,143
1" Meter Irrigation	0	0	\$1.69	\$27.79	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.07	\$12.16	" "	\$4,613
1" Meter	0	0	\$2.07	\$30.32	" "	\$0
<b>Total Residential</b>	<u>236,995,695</u>	<u>31,019</u>				<u>\$575,023</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.69	\$11.12	" "	\$1,806
1" Meter	785,370	48	\$1.69	\$27.79	" "	\$1,994
1.5" Meter	620,992	24	\$1.69	\$55.53	" "	\$1,716
2" Meter	2,996,900	12	\$1.69	\$88.92	" "	\$5,598
3" Meter	2,704,450	12	\$1.69	\$177.80	" "	\$5,637
4" Meter	0	2	\$1.69	\$277.83	" "	\$278
5/8" Meter Irrigation	0	0	\$1.69	\$11.12	" "	\$0
1" Meter Irrigation	172,560	12	\$1.69	\$27.79	" "	\$458
1.5" Meter Irrigation	0	0	\$1.69	\$55.53	" "	\$0
2" Meter Irrigation	1,046,670	12	\$1.69	\$88.92	" "	\$2,302
<b>Total General Service</b>	<u>9,079,942</u>	<u>218</u>				<u>\$19,789</u>
<b>Total Water Revenues</b>	<u>246,075,637</u>	<u>31,237</u>				<u>\$594,812</u>



Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>		<u>Revenues</u>
<b>Residential</b>						
5/8" Meter	232,742,865	30,553	\$1.99	\$12.23	Bimonthly	\$649,030
1" Meter	1,708,440	156	\$1.99	\$30.57	" "	\$5,781
1.5" Meter	0	0	\$1.99	\$61.08	" "	\$0
5/8" Meter Irrigation	880,060	118	\$1.99	\$12.23	" "	\$2,469
1" Meter Irrigation	0	0	\$1.99	\$30.57	" "	\$0
<b>Oakland Shores</b>						
5/8" Meter	1,664,330	192	\$2.43	\$13.38	" "	\$5,332
1" Meter	0	0	\$2.43	\$33.35	" "	\$0
	<u>236,995,695</u>	<u>31,019</u>				
<b>Total Residential</b>						<u>\$662,612</u>
<b>General Service</b>						
5/8" Meter	753,000	96	\$1.99	\$12.23	Bimonthly	\$2,082
1" Meter	785,370	48	\$1.99	\$30.57	Bimonthly	\$2,293
1.5" Meter	620,992	24	\$1.99	\$61.08	Bimonthly	\$1,966
2" Meter	2,996,900	12	\$1.99	\$97.81	Bimonthly	\$6,538
3" Meter	2,704,450	12	\$1.99	\$195.58	Bimonthly	\$6,544
4" Meter	0	2	\$1.99	\$305.61	Bimonthly	\$306
5/8" Meter Irrigation	0	0		\$12.23	Bimonthly	\$0
1" Meter Irrigation	172,560	12	\$1.99	\$30.57	Bimonthly	\$526
1.5" Meter Irrigation	0	0	\$1.99	\$61.08	Bimonthly	\$0
2" Meter Irrigation	1,046,670	12	\$1.99	\$97.81	Bimonthly	\$2,665
<b>Total Residential</b>	<u>\$9,079,942</u>	<u>218</u>				<u>\$22,920</u>
<b>Total Water Revenues</b>						<u>\$685,532</u>

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Seminole 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.

Class/Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge		Revenues
<b>Residential</b>						
5/8" Meter	98,365,731	16,720	2.34	16.69	Bimonthly	\$369,704
Flat Rate = 15,000 gallons	0	12	0.00	49.24	" "	\$295
<b>Total Residential</b>	<b>98,365,731</b>	<b>16,732</b>				<b>\$369,999</b>
<b>General Service</b>						
5/8" Meter	106,070	24	2.79	16.69	" "	\$496
1" Meter	280,910	36	2.79	41.71	" "	\$1,535
1.5" Meter	0	0	2.79	83.48	" "	\$0
2" Meter	2,996,900	12	2.79	133.56	" "	\$9,163
4" Meter	2,704,450	14	2.79	417.36	" "	\$10,467
<b>Total General Service</b>	<b>6,088,330</b>	<b>86</b>				<b>\$21,661</b>
<b>Total Sewer Revenues</b>	<b>104,454,061</b>	<b>16,818</b>				<b>\$391,660</b>

Revenues per General Ledger	382,820
Adjustments	
Adjusted Revenues per General Ledger	<u>382,820</u>
Revenues per Above	<u>391,660</u>
Unreconcilable Difference	<u>(8,840)</u>
Unreconcilable Difference Percent	-2.31%

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

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

Company: Utilities Inc. of Florida - Seminole 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>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	2.36	16.83	\$372,842
Flat Rate = 15,000 gallon	0	12	0.00	49.66	\$298
Total Residential					\$373,140
<b>General Service</b>					
5/8" Meter	106,070	24	2.81	16.83	\$500
1" Meter	280,910	36	2.81	42.06	\$1,546
1.5" Meter	0	0	2.81	84.19	\$0
2" Meter	2,996,900	12	2.81	134.70	\$9,229
4" Meter	2,704,450	14	2.81	420.91	\$10,546
Total General Service	6,088,330	86			21,821
Total Sewer Revenues	6,088,330	86			394,961

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

Schedule E-2  
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 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>
<b>Residential</b>					
5/8" Meter	98,365,731	16,720	3.80	28.61	\$612,683
Flat Rate = 15,000 gallo:	0	12	0.00	84.42	\$507
<b>Total Residential</b>	<u>0</u>	<u>0</u>			<u>\$613,190</u>
<b>General Service</b>					
5/8" Meter	106,070	24	4.52	28.61	\$823
1" Meter	280,910	36	4.52	71.50	\$2,557
1.5" Meter	0	0	4.52	143.12	\$0
2" Meter	2,996,900	12	4.52	228.99	\$14,923
4" Meter	2,704,450	14	4.52	715.55	\$17,236
<b>Total General Service</b>	<u>6,088,330</u>	<u>86</u>			<u>35,539</u>
<b>Total Sewer Revenues</b>	<u>6,088,330</u>	<u>86</u>			<u>648,729</u>