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COMMISSION
CLERK

September 3, 2002

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REPLY TO ALTAMONTE SPRINGS

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

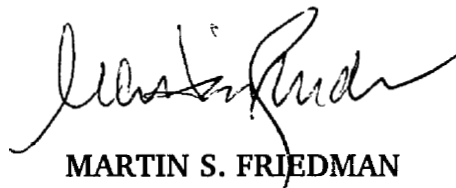
Re: Docket No. 020071-WS; Application for Rate Increase by Utilities, Inc. of Florida
Our File No.: 30057.40

Dear Ms. Bayo:

In response to Tim Devlin's July 19, 2002, letter to me regarding the above-referenced file, enclosed are sixteen (16) copies each of the five (5) volumes of the Minimum Filing Requirements which correct the deficiencies in paragraphs 1 through 7, 9 through 14, and 18 of Mr. Devlin's letter. On August 16, 2002, I previously forwarded to you three (3) copies of the Schedules required in paragraph 8 of Mr. Devlin's letter. In response to paragraph 15 of Mr. Devlin's letter, enclosed is one set of maps. In response to paragraphs 16 and 17, enclosed are two copies of those documents.

Should the Staff have any additional questions regarding this Application, they should not hesitate to give me a call.

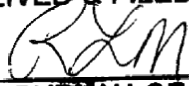
Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

AUS 2
CAF _____
CMP _____
COM 3
CTR _____
ECR _____
GCL 1 MSF:dmp
OPC 1 Enclosures
MMS _____
SEC 1
OTH _____ cc:

RECEIVED & FILED



FPSC-BUREAU OF RECORDS

Mr. Steve Lubertozzi (w/o enclosure)
Mr. Don Rassmussen (w/o enclosure)
Mr. Frank Seidman (w/o enclosure)

maps forwarded to ECR

09245-02 thru 09249-02

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Utilities Inc. of Florida - Marion County

FOR THE
TEST YEAR ENDED
December 31, 2001

DOCUMENT NUMBER-DATE

09245 SEP-38

FPSC-COMMISSION CLERK

Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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0001

Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

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

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

| Schedule | Page | Title |
|----------|------|-------|
|----------|------|-------|

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Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer Steven M Lubertozi

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

| Line No | (1) Description | (2) Balance Per Books YE 12/31/01 | (3) Utility Adjustments | (4) Adjusted Utility Balance YE 12/31/01 | (5) Year End 12/31/00 | (6) Test Year Average 12/31/01 | (7) Supporting Schedule(s) |
|---------|----------------------------------|---|----------------------------|--|-----------------------------|--------------------------------------|-------------------------------|
| 1 | Utility Plant in Service | \$ 650,348 | [a] \$ 4,405 | \$ 654,754 | \$ 632,029 | \$ 639,911 | A-5 |
| 2 | Utility Land & Land Rights | 12,615 | | 12,615 | 12,615 | 12,615 | A-5 |
| 3 | Less: Non-Used & Useful Plant | | 0 | - | | - | A-7 |
| 4 | Construction Work in Progress | - | [b] | - | - | - | - |
| 5 | Less Accumulated Depreciation | (311,574) | [a] (1,463) | \$ (313,036) | (294,262) | (302,921) | A-9 |
| 6 | Less CIAC | (134,364) | [a] (4,550) | \$ (138,914) | (134,014) | (134,337) | A-12 |
| 7 | Accumulated Amortization of CIAC | 46,137 | [a] (0) | 46,137 | 42,138 | 44,137 | A-14 |
| 8 | Allocated Plant | 5,111 | [c] | 5,111 | 4,657 | 4,884 | - |
| 9 | Working Capital Allowance | 13,283 | [d] 101,543 | 114,826 | 114,826 | 114,826 | A-17 |
| 10 | Total Rate Base | <u>\$ 281,556</u> | <u>\$ 99,935</u> | <u>\$ 381,492</u> | <u>\$ 377,989</u> | <u>\$ 379,114</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 using the Balance Sheet approach

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

| Line No. | (1) Description | (2) Balance Per Books YE 12/31/01 | (3) Utility Adjustments | (4) Adjusted Utility Balance YE 12/31/01 | (5) Year End 12/31/00 | (6) Test Year Average 12/31/01 | (5) Supporting Schedule(s) |
|----------|----------------------------------|---|----------------------------|--|-----------------------------|--------------------------------------|-------------------------------|
| 1 | Utility Plant in Service | \$ 161,810 | [a] \$ (4,402) | \$ 157,408 | \$ 148,200 | \$ 149,912 | A-6 |
| 2 | Utility Land & Land Rights | 10,080 | | 10,080 | 10,080 | 10,080 | A-6 |
| 3 | Less: Non-Used & Useful Plant | | [b] (17,812) | (17,812) | | (17,812) | A-7 |
| 4 | Construction Work in Progress | - | [c] - | - | - | - | - |
| 5 | Less: Accumulated Depreciation | (65,199) | [a] 484 | (64,715) | (62,482) | (64,072) | A-10 |
| 6 | Less: CIAC | (450) | [a] - | (450) | (450) | (450) | A-12 |
| 7 | Accumulated Amortization of CIAC | 24 | [a] - | 24 | 12 | 18 | A-14 |
| 8 | Allocated Plant | 761 | [d] | 761 | 693 | 727 | - |
| 9 | Working Capital Allowance | 5,196 | [e] 39,718 | 44,914 | 44,914 | 44,914 | A-17 |
| 10 | Total Rate Base | <u>\$ 112,221</u> | <u>\$ 17,988</u> | <u>\$ 130,210</u> | <u>\$ 140,967</u> | <u>\$ 123,318</u> | |

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

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

[e] Working Capital is calculated by using the Balance Sheet approach.

Adjustments to Rate Base per Books

Florida Public Service Commission

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

Schedule A-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

| Line No. | Description | Water | Sewer |
|--------------|--|-------|-------|
| Water | | | |
| (1) | Adjustment to test year data to reconcile with annual report | | |
| (2) | n/a | | |
| (3) | n/a | | |
| (4) | n/a | | |
| (5) | Adjustment to test year data to reconcile with annual report | | |
| (6) | Adjustment to test year data to reconcile with annual report | | |
| (7) | n/a | | |
| (8) | n/a | | |
| (9) | Balance Sheet method to account of Working Capital | | |
| Sewer | | | |
| (1) | Adjustment to test year data to reconcile with annual report | | |
| (2) | n/a | | |
| (3) | Reduced by Non-Used and Useful for plant accounts for Crown wood (630/635) | | |
| (4) | n/a | | |
| (5) | Adjustment to test year data to reconcile with annual report | | |
| (6) | n/a | | |
| (7) | n/a | | |
| (8) | n/a | | |
| (9) | Balance Sheet method to account of Working Capital | | |
| (10) | | | |

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

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

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

| Line No | Description | Year-End Balance | |
|---------|--------------------|------------------|---------|
| | | Water | Sewer |
| 1 | 12/31/92 Balance | 539,449 | 136,019 |
| 2 | 1993 Additions | 487 | 8,654 |
| 3 | 1993 Retirements | (1,700) | 0 |
| 4 | 1993 Adjustments | 0 | 0 |
| 5 | 12/31/93 Balance | 538,236 | 144,673 |
| 6 | 1994 Additions | 17,182 | (969) |
| 7 | 1994 Retirements | (827) | 0 |
| 8 | 1994 Adjustments | 0 | 0 |
| 10 | 12/31/94 Balance | 554,591 | 143,704 |
| 11 | 1995 Additions | 5,968 | 0 |
| 12 | 1995 Retirements | (827) | 0 |
| 13 | 1995 Adjustments | 0 | 0 |
| 14 | 12/31/95 Balance | 559,732 | 143,704 |
| 15 | 1996 Additions | 28,056 | 4,197 |
| 16 | 1996 Retirements | (1,443) | (711) |
| 17 | 1996 Adjustments | 0 | 0 |
| 18 | 12/31/96 Balance | 586,345 | 147,190 |
| 19 | 1997 Additions | 2,948 | (2,230) |
| 20 | 1997 Retirements | (4,755) | (375) |
| 21 | 1997 Adjustments | 0 | 0 |
| 22 | 12/30/97 Balance | 584,538 | 144,585 |
| 23 | 1998 Additions | 48,049 | 5,291 |
| 24 | 1998 Retirements | (4,151) | (389) |
| 25 | 1998 Adjustments | 0 | 0 |
| 26 | 12/31/1998 Balance | 628,436 | 149,487 |
| 27 | 1999 Additions | 13,823 | 1,983 |
| 28 | 1999 Retirements | (2,044) | 0 |
| 29 | 1999 Adjustments | 0 | 0 |
| 30 | 12/31/99 Balance | 640,215 | 151,470 |
| 31 | 2000 Additions | 14,852 | 3,411 |
| 32 | 2000 Retirements | (6,484) | (539) |
| 33 | 2000 Adjustments | 0 | 0 |
| 34 | 12/31/00 Balance | 648,583 | 154,342 |
| 35 | 2001 Additions | 25,707 | 15,007 |
| 36 | 2001 Retirements | (6,922) | (1,861) |
| 37 | 2001 Adjustments | 0 | 0 |
| 38 | 12/31/01 Balance | 667,368 | 167,488 |
| | | 662,963 | 171,890 |
| | | 4,405 | (4,402) |

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

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended. 12/31/01
Interim [] Final [x]
Historical [x] 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 | 2,895 | 2,895 | 2,895 | | |
| 3 | 302 1 Franchises | | | | | |
| 4 | 339.1 Other Plant & Misc Equipment | | | | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | |
| 6 | 303.2 Land & Land Rights | 12,615 | 12,615 | 12,615 | | |
| 7 | 304.2 Structures & Improvements | 67,720 | 67,720 | 67,720 | | |
| 8 | 305.2 Collect. & Impound Reservoirs | | | | | |
| 9 | 306.2 Lale, River & Other intakes | | | | | |
| 10 | 307.2 Wells & Springs | 23,661 | 23,763 | 23,669 | | |
| 11 | 308 2 Infiltration, Galleries and Tunnels | | | | | |
| 12 | 309.2 Supply Mains | | | | | |
| 13 | 310 2 Power Generation Equipment | | | | | |
| 14 | 311.2 Pumping Equipment | 62,269 | 62,870 | 62,653 | | |
| 15 | 339.2 Other Plant & Misc Equipment | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | |
| 18 | 304 3 Structures & Improvements | 948 | 948 | 948 | | |
| 19 | 320 3 Water Treatment Equipment | 13,092 | 13,506 | 13,255 | | |
| 20 | 339.3 Other Plant & Misc Equipment | | | | | |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | |
| 23 | 304 4 Structures & Improvements | | | | | |
| 24 | 330 4 Distr Reservoirs & Sandpipes | 90,737 | 91,781 | 91,460 | | |
| 25 | 331 4 Transm. & Distribution Mains | 210,384 | 211,746 | 210,608 | | |
| 26 | 333 4 Services | 77,049 | 86,858 | 80,859 | | |
| 27 | 334.4 Meters & Meter Installations | 23,935 | 24,011 | 23,947 | | |
| 28 | 335.4 Hydrants | 18,994 | 19,006 | 18,995 | | |
| 29 | 339.4 Other Plant & Misc. Equipment | 2,156 | 2,156 | 2,156 | | |
| 30 | GENERAL PLANT | | | | | |
| 31 | 303.5 Land & Land Rights | | | | | |
| 32 | 304 5 Structures & Improvements | | | | | |
| 33 | 340.5 Office Furniture & Equipment | | | | | |
| 34 | 341.5 Transportation Equipment | 23,126 | 25,758 | 24,442 | | |
| 35 | 342.5 Stores Equipment | | | | | |
| 36 | 343 5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | | |
| 37 | 344.5 Laboratory Equipment | 551 | 1,116 | 942 | | |
| 38 | 345.5 Power Operated Equipment | | | | | |
| 39 | 346.5 Communication Equipment | | | | | |
| 40 | 347.5 Misc Equip (Computer) | 634 | 561 | 597 | | |
| 41 | 348.5 Other Tangible Plant (Allocated Plant) | 11,744 | 13,520 | 12,632 | | |
| 42 | Total | 644,643 | 662,963 | 652,525 | | |

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M Lubertoza

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 |
|---------|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301 1 Organization | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 |
| 3 | 302 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY NAD PUMPING PLANT | | | | | | | |
| 6 | 303 2 Land & Land Rights | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 |
| 7 | 304 2 Structures & Improvements | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 |
| 8 | 305 2 Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306 2 Lale, River & Other intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307 2 Wells & Springs | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 |
| 11 | 308 2 Infiltration, Galleries and Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309 2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310 2 Power Genaration Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311 2 Pumping Equipment | 62,269 | 62,269 | 62,269 | 62,269 | 62,661 | 62,661 | 62,870 |
| 15 | 339 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304 3 Structures & Improvements | 948 | 948 | 948 | 948 | 948 | 948 | 948 |
| 19 | 320 3 Water Treatment Equipment | 13,092 | 13,092 | 13,092 | 13,092 | 13,092 | 13,092 | 13,114 |
| 20 | 339 3 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 22 | 303 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Sandpipes | 90,737 | 90,737 | 90,737 | 90,737 | 91,781 | 91,781 | 91,781 |
| 25 | 331 4 Transm & Distribution Mains | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 | 210,605 | 210,605 |
| 26 | 333 4 Services | 77,049 | 77,049 | 77,128 | 77,128 | 79,055 | 79,098 | 80,039 |
| 27 | 334 4 Meters & Meter Installations | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 |
| 28 | 335 4 Hydrants | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 |
| 29 | 339 4 Other Plant & Misc Equipment | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 |
| 30 | GENERAL PLANT | | | | | | | |
| 31 | 303 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | 23,126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 342 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 |
| 37 | 344 5 Laboratory Equipment | 551 | 551 | 551 | 551 | 1,116 | 1,116 | 1,116 |
| 38 | 345 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equip (Computer) | 634 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 348 5 Other Tangible Plant (Allocated Plant) | 11,744 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | Total | <u>644,643</u> | <u>609,140</u> | <u>609,219</u> | <u>609,219</u> | <u>613,146</u> | <u>613,410</u> | <u>614,582</u> |

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

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

Schedule A-8
Page 3 of 3

Preparer: Steven M Libertozi

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) Thirteen Month Average Balance |
|---------|--|---------------|----------------|----------------|----------------|----------------|-------------------------------|---|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.1 Organization | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 |
| 3 | 302.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339.1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY NAD PUMPING PLANT | | | | | | | |
| 6 | 303.2 Land & Land Rights | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 |
| 7 | 304.2 Structures & Improvements | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 |
| 8 | 305.2 Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306.2 Lake, River & Other intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307.2 Wells & Springs | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,763 | 23,669 |
| 11 | 308.2 Infiltration, Galleries and Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309.2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 62,870 | 62,870 | 62,870 | 62,870 | 62,870 | 62,870 | 62,653 |
| 15 | 339.2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304.3 Structures & Improvements | 948 | 948 | 948 | 948 | 948 | 948 | 948 |
| 19 | 320.3 Water Treatment Equipment | 13,114 | 13,506 | 13,506 | 13,506 | 13,506 | 13,506 | 13,255 |
| 20 | 339.3 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330.4 Distr Reservoirs & Sandpipes | 91,781 | 91,781 | 91,781 | 91,781 | 91,781 | 91,781 | 91,460 |
| 25 | 331.4 Transm & Distribution Mains | 210,605 | 210,605 | 210,605 | 210,605 | 210,605 | 211,746 | 210,608 |
| 26 | 333.4 Services | 81,230 | 82,802 | 83,893 | 84,921 | 84,921 | 86,858 | 80,859 |
| 27 | 334.4 Meters & Meter Installations | 23,935 | 23,935 | 23,935 | 23,935 | 24,011 | 24,011 | 23,947 |
| 28 | 335.4 Hydrants | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 19,006 | 18,995 |
| 29 | 339.4 Other Plant & Misc Equipment | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 |
| 30 | GENERAL PLANT | | | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 25,758 | 24,442 |
| 35 | 342.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 |
| 37 | 344.5 Laboratory Equipment | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 942 |
| 38 | 345.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 346.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347.5 Misc Equip (Computer) | 0 | 0 | 0 | 0 | 0 | 561 | 597 |
| 41 | 348.5 Other Tangible Plant (Allocated Plant) | 0 | 0 | 0 | 0 | 0 | 13,520 | 12,632 |
| 42 | Total | 615,773 | 617,737 | 618,828 | 619,856 | 619,932 | 662,963 | 652,525 |

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

Florida Public Service Commission

Company Utilities Inc. of Florida - Manon 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 | 0 | 0 | 0 | | 0 |
| 3 | 352 1 Franchises | 0 | 0 | 0 | | 0 |
| 4 | 389 1 Other Plant & Misc. Equipment | 0 | 0 | 0 | | 0 |
| 5 | COLLECTION PLANT | 0 | 0 | 0 | | |
| 6 | 353.2 Land & Land Rights | 10,080 | 10,080 | 10,080 | | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | | 0 |
| 9 | 361.2 Collectuon Sewers - Gravity | 44,699 | 56,736 | 45,625 | | 0 |
| 10 | 362 2 Special Collecting Structures | 0 | 0 | 0 | | 0 |
| 11 | 363.2 Services to Customers | 185 | 185 | 185 | | 0 |
| 12 | 364 2 Flow Measuring Devices | | | 0 | | |
| 13 | 365.2 Flow Measuring Installations | | | 0 | | |
| 14 | 389.2 Other Plant & Misc. Equipment | | | 0 | | |
| 15 | SYSTEM PUMPING PLANT | | | 0 | | |
| 16 | 353 3 Land & Land Rights | | | 0 | | |
| 17 | 354.3 Structures & Improvements | | | 0 | | |
| 18 | 370 3 Receiving Wells | 264 | 264 | 264 | | 0 |
| 19 | 371 3 Pumping Equipment | | | 0 | | 0 |
| 20 | 389.3 Other Plant & Misc. Equipment (Manholes) | 0 | 91 | 63 | | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | 0 | | |
| 22 | 353.4 Land & Land Rights | | | 0 | | |
| 23 | 354 4 Structures & Improvements | 0 | 0 | 0 | 31.28% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 90,186 | 91,041 | 90,580 | 31.28% | 28,333 |
| 25 | 381 4 Plant Sewers | | | 0 | 31.28% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 31.28% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 6,774 | 6,774 | 6,774 | 31.28% | 2,119 |
| 28 | GENERAL PLANT | | | 0 | | |
| 29 | 353.5 Land & Land Rights | | | 0 | | 0 |
| 30 | 354 5 Structures & Improvements | 0 | 0 | 0 | | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | | 0 |
| 32 | 391.5 Transportation Equipment | 3,443 | 3,835 | 3,639 | | 0 |
| 33 | 392.5 Stores Equipment | | | 0 | | 0 |
| 34 | 393 5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | | 0 |
| 35 | 394.5 Laboratory Equipment | 82 | 166 | 140 | | 0 |
| 36 | 395 5 Power Operated Equipment | | | 0 | | 0 |
| 37 | 396 5 Communication Equipment | 0 | 0 | 0 | | 0 |
| 38 | 397 5 Misc Equip (Computer) | 94 | 84 | 89 | | 0 |
| 39 | 398.5 Other Tangible Plant (Allocated Plant-UIF) | 2,154 | 2,317 | 2,236 | | 0 |
| 40 | | | | | | |
| | Total | 158,280 | 171,890 | 159,992 | | 30,452 |

0012

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer Steven M Lubertozzi

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 |
|---------|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353 2 Land & Land Rights | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 |
| 7 | 354 2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 |
| 10 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363 2 Services to Customers | 185 | 185 | 185 | 185 | 185 | 185 | 185 |
| 12 | 364 2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | |
| 16 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354 3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370 3 Receiving Wells | 264 | 264 | 264 | 264 | 264 | 264 | 264 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc Equipment (Manholes) | 0 | 0 | 0 | 0 | 91 | 91 | 91 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 22 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 90,186 | 90,186 | 90,186 | 90,186 | 90,186 | 90,186 | 90,752 |
| 25 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389 4 Other Plant & Misc Equipment | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 |
| 28 | GENERAL PLANT | | | | | | | |
| 29 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 391.5 Transportation Equipment | 3,443 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393 5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | 318 | 318 | 318 | 318 |
| 35 | 394 5 Laboratory Equipment | 82 | 82 | 82 | 82 | 166 | 166 | 166 |
| 36 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397 5 Misc Equip (Computer) | 94 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 398 5 Other Tangible Plant (Allocated Plant-UIF) | 2,154 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | | | | | | | |
| | Total | <u>158,280</u> | <u>152,588</u> | <u>152,588</u> | <u>152,588</u> | <u>152,763</u> | <u>152,763</u> | <u>153,329</u> |

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [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) Thirteen Month Average |
|----------|--|----------------|----------------|----------------|----------------|----------------|-------------------------------|-----------------------------------|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389.1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353.2 Land & Land Rights | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 56,736 | 45,625 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363.2 Services to Customers | 185 | 185 | 185 | 185 | 185 | 185 | 185 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389.2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370.3 Receiving Wells | 264 | 264 | 264 | 264 | 264 | 264 | 264 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389.3 Other Plant & Misc Equipment (Manholes) | 91 | 91 | 91 | 91 | 91 | 91 | 63 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 90,752 | 90,752 | 91,041 | 91,041 | 91,041 | 91,041 | 90,580 |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc Equipment | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 |
| 28 | GENERAL PLANT | | | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 391.5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 3,835 | 3,639 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | 318 | 318 | 318 | 318 |
| 35 | 394.5 Laboratory Equipment | 166 | 166 | 166 | 166 | 166 | 166 | 140 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397.5 Misc Equip (Computer) | 0 | 0 | 0 | 0 | 0 | 84 | 89 |
| 39 | 398.5 Other Tangible Plant (Allocated Plant-UIP) | 0 | 0 | 0 | 0 | 0 | 2,317 | 2,236 |
| 40 | | | | | | | | |
| | Total | <u>153,329</u> | <u>153,329</u> | <u>153,618</u> | <u>153,618</u> | <u>153,618</u> | <u>171,890</u> | <u>159,992</u> |

Non-Used & Useful Plant - Summary

Florida Public Service Commission

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

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

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

| Line No. | (1) Description | (2) Average Balance TYE 12/31/01 | (3) Utility Adjustments | (4) Adjusted TYE 12/31/01 |
|----------|---------------------------------|--|-------------------------------|---------------------------------|
| WATER | | | | |
| 1 | Plant in Service | \$0 | | \$0 |
| 2 | Land | | | |
| 3 | Accumulated Depreciation | 0 | | \$0 |
| 4 | CIAC | \$0 | | \$0 |
| 5 | Accumulated Amortization - CIAC | \$0 | | \$0 |
| 6 | Total | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| SEWER | | | | |
| 7 | Plant in Service | \$30,452 | | \$30,452 |
| 8 | Land | | | |
| 9 | Accumulated Depreciation | (12,640) | | (\$12,640) |
| 10 | CIAC | \$0 | | \$0 |
| 11 | Accumulated Amortization - CIAC | \$0 | | \$0 |
| 13 | Total | <u>\$17,812</u> | <u>\$0</u> | <u>\$17,812</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 - Manon County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-8
Page 1 of 1
Preparer: Steven M. Lubertoza

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

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

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer Steven M. Lubertozza

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

| Line No | (1) Account No. and Name | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|---------|---|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301.1 Organization | (1,347) | (1,420) | (1,386) | 0.00% | 0 |
| 3 | 302.1 Franchises | | | 0 | 0.00% | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | 0.00% | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | 0 | | |
| 6 | 303.2 Land & Land Rights | | | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | (36,338) | (38,390) | (37,449) | 0.00% | 0 |
| 8 | 305.2 Collect & Impound Reservoirs | | | 0 | 0.00% | 0 |
| 9 | 306 2 Lale, River & Other intakes | | | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | (13,896) | (14,684) | (14,323) | 0.00% | 0 |
| 11 | 308.2 Infiltration, Galleries and Tunnels | | | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | | | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | | | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | (33,206) | (35,666) | (34,395) | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc Equipment | | | 0 | 0.00% | 0 |
| 16 | WATER TREATMENT PLANT | | | 0 | | |
| 17 | 303.3 Land & Land Rights | | | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | (547) | (576) | (563) | 0.00% | 0 |
| 19 | 320 3 Water Treatment Equipment | (8,281) | (8,539) | (8,406) | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc Equipment (Manholes) | | | 0 | 0.00% | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | 0 | | |
| 22 | 303.4 Land & Land Rights | | | 0 | 0.00% | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330 4 Distr. Reservoirs & Standpipes | (28,098) | (30,562) | (29,429) | 0.00% | 0 |
| 25 | 331 4 Transm. & Distribution Mains | (99,225) | (103,466) | (101,439) | 0.00% | 0 |
| 26 | 333 4 Services | (28,461) | (25,336) | (26,958) | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | (11,459) | (13,578) | (12,170) | 0.00% | 0 |
| 28 | 335.4 Hydrants | (9,797) | (10,219) | (10,026) | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc Equipment | | | 0 | 0.00% | 0 |
| 30 | GENERAL PLANT | | | 0 | | |
| 31 | 303.5 Land & Land Rights | | | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 341 5 Transportation Equipment | (12,690) | (17,477) | (15,083) | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | | | 0 | 0.00% | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | (1,087) | (1,223) | (1,161) | 0.00% | 0 |
| 37 | 344 5 Laboratory Equipment | (85) | (149) | (114) | 0.00% | 0 |
| 38 | 345 5 Power Operated Equipment | | | 0 | 0.00% | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 40 | 347.5 Misc Equipment (Computer) | (634) | (537) | (585) | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant (Allocated-UIF) | (3,748) | (4,391) | (4,070) | 0.00% | 0 |
| 42 | Total | (294,261.78) | (311,573.85) | (302,921) | | 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 - Marion County
Docket No 020071-WS
Schedule Year ended. 12/31/01
Interim [] Final [x]
Historical [x] Projected []

Schedule A-9
Page 2 of 3

Preparer Steven M Lubertozzi

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

| Line No | (1) Account No. and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 |
|---------|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301 1 Organization | (1,347) | (1,353) | (1,359) | (1,365) | (1,371) | (1,377) |
| 3 | 302 1 Franchises | | | | | | |
| 4 | 339 1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | |
| 6 | 303 2 Land & Land Rights | | | | | | |
| 7 | 304 2 Structures & Improvements | (36,338) | (36,509) | (36,680) | (36,851) | (37,022) | (37,193) |
| 8 | 305 2 Collect & Impound Reservoirs | | | | | | |
| 9 | 306 2 Lale, River & Other intakes | | | | | | |
| 10 | 307 2 Wells & Springs | (13,896) | (13,962) | (14,027) | (14,093) | (14,158) | (14,224) |
| 11 | 308 2 Infiltration, Galleries and Tunnels | | | | | | |
| 12 | 309 2 Supply Mains | | | | | | |
| 13 | 310 2 Power Genaration Equipment | | | | | | |
| 14 | 311 2 Pumping Equipment | (33,206) | (33,466) | (33,725) | (33,985) | (33,575) | (33,835) |
| 15 | 339 2 Other Plant & Misc Equipment | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | 303 3 Land & Land Rights | | | | | | |
| 18 | 304 3 Structures & Improvements | (547) | (550) | (552) | (555) | (557) | (559) |
| 19 | 320 3 Water Treatment Equipment | (8,281) | (8,331) | (8,381) | (8,430) | (8,480) | (8,530) |
| 20 | 339 3 Other Plant & Misc Equipment (Manholes) | | | | | | |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | | |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Standpipes | (28,098) | (28,302) | (28,507) | (28,711) | (28,915) | (29,119) |
| 25 | 331 4 Transm & Distribution Mains | (99,225) | (99,634) | (100,042) | (100,451) | (100,859) | (100,604) |
| 26 | 333 4 Services | (28,461) | (28,621) | (28,548) | (28,708) | (28,869) | (29,029) |
| 27 | 334 4 Meters & Meter Installatons | (11,459) | (11,558) | (11,658) | (11,758) | (11,858) | (11,957) |
| 28 | 335 4 Hydrants | (9,797) | (9,832) | (9,868) | (9,903) | (9,938) | (9,973) |
| 29 | 339 4 Other Plant & Misc. Equipment | | | | | | |
| 30 | GENERAL PLANT | | | | | | |
| 31 | 303 5 Land & Land Rights | | | | | | |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | (12,690) | 0 | 0 | 0 | 0 | 0 |
| 35 | 342 5 Stores Equipment | | | | | | |
| 36 | 343 5 Tools, Shop & Garage Equipment | (1,087) | (1,098) | (1,110) | (1,121) | (1,132) | (1,144) |
| 37 | 344 5 Laboratory Equipment | (85) | (89) | (92) | (96) | (99) | (103) |
| 38 | 345 5 Power Operated Equipment | | | | | | |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equipment (Commercial) | (634) | 0 | 0 | 0 | 0 | 0 |
| 41 | 348 5 Other Tangible Plant (Allocated-UIF) | (3,748) | 0 | 0 | 0 | 0 | 0 |
| 42 | Total | <u>(294,261.78)</u> | <u>(278,667.63)</u> | <u>(279,910.69)</u> | <u>(281,387.75)</u> | <u>(282,195.81)</u> | <u>(283,008.87)</u> |

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer: Steven M Lubertozzi

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

| Line No | (1) Account No and Name | (8) Jun-01 | (9) Jul-01 | (10) Aug-01 | (11) Sep-01 | (12) Oct-01 | (13) Nov-01 | (14) Test Year 12/31/01 | (15) Thirteen Month Average |
|---------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|--------------------------------------|
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | 301 1 Organization | (1,383) | (1,389) | (1,395) | (1,401) | (1,408) | (1,414) | (1,420) | (1,386) |
| 3 | 302 1 Franchises | | | | | | | | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | |
| 6 | 303 2 Land & Land Rights | | | | | | | | 0 |
| 7 | 304 2 Structures & Improvements | (37,364) | (37,535) | (37,706) | (37,877) | (38,048) | (38,219) | (38,390) | (37,449) |
| 8 | 305 2 Collect & Impound Reservoirs | | | | | | | | 0 |
| 9 | 306 2 Lale, River & Other intakes | | | | | | | | 0 |
| 10 | 307 2 Wells & Springs | (14,290) | (14,355) | (14,421) | (14,487) | (14,552) | (14,618) | (14,684) | (14,323) |
| 11 | 308 2 Infiltration, Galleries and Tunnels | | | | | | | | 0 |
| 12 | 309 2 Supply Mains | | | | | | | | 0 |
| 13 | 310 2 Power Generation Equipment | | | | | | | | 0 |
| 14 | 311 2 Pumping Equipment | (34,094) | (34,356) | (34,618) | (34,880) | (35,142) | (35,404) | (35,666) | (34,395) |
| 15 | 339 2 Other Plant & Misc Equipment | | | | | | | | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303 3 Land & Land Rights | | | | | | | | 0 |
| 18 | 304 3 Structures & Improvements | (562) | (564) | (567) | (569) | (571) | (574) | (576) | (563) |
| 19 | 320 3 Water Treatment Equipment | (8,240) | (8,290) | (8,340) | (8,389) | (8,439) | (8,489) | (8,539) | (8,406) |
| 20 | 339 3 Other Plant & Misc Equipment (Manholes) | | | | | | | | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | | | | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Standpipes | (29,323) | (29,530) | (29,736) | (29,943) | (30,149) | (30,356) | (30,562) | (29,429) |
| 25 | 331 4 Transm & Distribution Mains | (101,012) | (101,421) | (101,830) | (102,239) | (102,648) | (103,057) | (103,466) | (101,439) |
| 26 | 333 4 Services | (27,442) | (25,425) | (25,591) | (25,758) | (25,003) | (25,170) | (25,336) | (26,958) |
| 27 | 334 4 Meters & Meter Installations | (12,057) | (12,157) | (12,257) | (12,356) | (12,456) | (12,395) | (13,578) | (12,170) |
| 28 | 335 4 Hydrants | (10,008) | (10,043) | (10,078) | (10,114) | (10,149) | (10,184) | (10,219) | (10,026) |
| 29 | 339 4 Other Plant & Misc Equipment | | | | | | | | 0 |
| 30 | GENERAL PLANT | | | | | | | | |
| 31 | 303 5 Land & Land Rights | | | | | | | | 0 |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | (17,477) | (15,083) |
| 35 | 342 5 Stores Equipment | | | | | | | | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | (1,155) | (1,166) | (1,177) | (1,189) | (1,200) | (1,211) | (1,223) | (1,161) |
| 37 | 344 5 Laboratory Equipment | (106) | (114) | (121) | (128) | (135) | (142) | (149) | (114) |
| 38 | 345 5 Power Operated Equipment | | | | | | | | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equipment (Computer) | 0 | 0 | 0 | 0 | 0 | 0 | (537) | (585) |
| 41 | 348 5 Other Tangible Plant (Allocated-UIP) | 0 | 0 | 0 | 0 | 0 | 0 | (4,391) | (4,070) |
| 42 | Total | <u>(282,399.25)</u> | <u>(281,707.18)</u> | <u>(283,199.46)</u> | <u>(284,691.74)</u> | <u>(285,262.02)</u> | <u>(286,593.30)</u> | <u>(311,573.85)</u> | <u>(302,921)</u> |

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3
Preparer: Steven M Lubertoza

Recap Schedules A-2, A-8

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

| Line No. | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|----------|---|-------------------------------|------------------------------|-----------------|-------------------------------|-----------------------------|
| 1 | INTAGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 352.1 Franchuses | 0 | 0 | 0 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | (1,921) | (1,921) | (1,921) | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | (17,945) | (18,937) | (18,441) | 0.00% | 0 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | (63) | (68) | (65) | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | (142) | (153) | (148) | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc Equip (Manholes) | 0 | (2) | (0) | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 31.28% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | (38,293) | (39,019) | (38,887) | 31.28% | (12,164) |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 31.28% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 31.28% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | (1,424) | (1,618) | (1,521) | 31.28% | (476) |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 391.5 Transportation Equipment | (1,889) | (2,602) | (2,246) | 0.00% | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 38 | 397.5 Computer Allocated | (94) | (80) | (87) | 0.00% | 0 |
| 39 | 398.5 Other Tangible Plant Allocated-UIF | (709) | (800) | (755) | 0.00% | 0 |
| 40 | TOTAL | <u>(62,482)</u> | <u>(65,199)</u> | <u>(64,072)</u> | | <u>(12,640)</u> |

0020

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer Steven M Lubertozzi

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

Recap Schedules A-2, A-8

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 | (9) Jul-01 |
|---------|---|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 | INTAGIBLE PLANT | | | | | | | | |
| 1 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | COLLECTION PLANT | | | | | | | | |
| 5 | 353 2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 354 2 Structures & Improvements | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) |
| 7 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 361 2 Collection Sewers - Gravity | (17,945) | (18,028) | (18,111) | (18,193) | (18,276) | (18,359) | (18,441) | (18,524) |
| 9 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 363 2 Services to Customers | (63) | (63) | (64) | (64) | (65) | (65) | (65) | (66) |
| 11 | 364 2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 389 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | | | | |
| 15 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 354 3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 370 3 Receiving Wells | (142) | (143) | (144) | (145) | (146) | (147) | (148) | (149) |
| 18 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 389 3 Other Plant & Misc Equip (Manholes) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 21 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 380 4 Treatment & Disposal Equipment | (38,293) | (38,508) | (38,723) | (38,938) | (39,153) | (39,368) | (39,040) | (39,256) |
| 24 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 389 4 Other Plant & Misc Equipment | (1,424) | (1,440) | (1,456) | (1,473) | (1,489) | (1,505) | (1,521) | (1,537) |
| 27 | GENERAL PLANT | | | | | | | | |
| 28 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 391 5 Transportation Equipment | (1,889) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 393 5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 394 5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 397.5 Computer Allocated | (94) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 398 5 Other Tangible Plant Allocated-UIF | (709) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL | <u>(62,482)</u> | <u>(60,104)</u> | <u>(60,419)</u> | <u>(60,734)</u> | <u>(61,049)</u> | <u>(61,364)</u> | <u>(61,136)</u> | <u>(61,453)</u> |

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer: Steven M Lubertozzi

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

| Line No | (1) Account No and Name | (10) Aug-01 | (11) Sep-01 | (12) Oct-01 | (13) Nov-01 | (14) Test Year 12/31/01 | (15) Thirteen Month Average |
|---------|---|-----------------|-----------------|-----------------|-----------------|----------------------------------|--------------------------------------|
| 1 | INTAGIBLE PLANT | | | | | | |
| 1 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | COLLECTION PLANT | | | | | | |
| 5 | 353 2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 354.2 Structures & Improvements | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) |
| 7 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 361 2 Collection Sewers - Gravity | (18,607) | (18,689) | (18,772) | (18,855) | (18,937) | (18,441) |
| 9 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 363 2 Services to Customers | (66) | (67) | (67) | (67) | (68) | (65) |
| 11 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 389 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | | |
| 15 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 354 3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 370 3 Receiving Wells | (150) | (150) | (151) | (152) | (153) | (148) |
| 18 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 389 3 Other Plant & Misc Equip (Manholes) | (1) | (1) | (1) | (1) | (2) | (0) |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | | |
| 21 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 380 4 Treatment & Disposal Equipment | (39,473) | (38,370) | (38,586) | (38,802) | (39,019) | (38,887) |
| 24 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 389 4 Other Plant & Misc Equipment | (1,553) | (1,569) | (1,586) | (1,602) | (1,618) | (1,521) |
| 27 | GENERAL PLANT | | | | | | |
| 28 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 391 5 Transportation Equipment | 0 | 0 | 0 | 0 | (2,602) | (2,246) |
| 32 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 393 5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 394 5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 397 5 Computer Allocated | 0 | 0 | 0 | 0 | (80) | (87) |
| 38 | 398 5 Other Tangible Plant Allocated-UIF | 0 | 0 | 0 | 0 | (800) | (755) |
| 39 | TOTAL | <u>(61,770)</u> | <u>(60,767)</u> | <u>(61,084)</u> | <u>(61,401)</u> | <u>(65,199)</u> | <u>(64,072)</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 - Marion County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule A-11
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

Supporting Schedules: A-12

Recap Schedules: A-19

0023

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

Florida Public Service Commission

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

Schedule A-12
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

| Line No. | Description | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Thirteen Month Average |
|----------|-------------------------------------|----------------------------------|---------------------------------|-------------------------------------|
| 1 | Service Availability Fees | 134,014 | 134,364 | 134,337 |
| 2 | Transmission and Distribution mains | | | 0 |
| 3 | Service Lines | | | 0 |
| 4 | Hydrants | | | 0 |
| 5 | Total Water | <u>134,014</u> | <u>134,364</u> | <u>134,337</u> |
| 6 | Service Availability Fees | 450 | 450 | 450 |
| 7 | Lift Station | | | 0 |
| 8 | Sewer Service Lines | | | 0 |
| 9 | Force/Vacuum mains | | | 0 |
| 10 | Sewer Mains | | | 0 |
| 11 | Manholes | | | 0 |
| 12 | Total Sewer | <u>450</u> | <u>450</u> | <u>450</u> |

0024

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

Florida Public Service Commission

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

Schedule A-12
 Page 2 of 3

Preparer: Steven M. Lubertozi

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

| Line No. | Description | (2) Prior Year 12/31/00 | (3) Jan | (4) Feb | (5) Mar | (6) Apr | (7) May | (8) Jun |
|--------------|-------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| WATER | | | | | | | | |
| 1 | Service Availability Fees | 134,014 | 134,364 | 134,364 | 134,364 | 134,364 | 134,364 | 134,364 |
| 2 | Transmission and Distribution mains | 0 | | | | | | |
| 3 | Service Lines | 0 | | | | | | |
| 4 | Hydrants | 0 | | | | | | |
| 5 | Total Water | <u>\$134,014</u> | <u>\$134,364</u> | <u>\$134,364</u> | <u>\$134,364</u> | <u>\$134,364</u> | <u>\$134,364</u> | <u>\$134,364</u> |
| SEWER | | | | | | | | |
| 6 | Service Availability Fees | 450 | 450 | 450 | 450 | 450 | 450 | 450 |
| 7 | Lift Station | 0 | | | | | | |
| 8 | Sewer Service Lines | 0 | | | | | | |
| 9 | Force/Vacuum mains | 0 | | | | | | |
| 10 | Sewer Mains | 0 | | | | | | |
| 11 | Manholes | 0 | | | | | | |
| 12 | Total Sewer | <u>\$450</u> | <u>\$450</u> | <u>\$450</u> | <u>\$450</u> | <u>\$450</u> | <u>\$450</u> | <u>\$450</u> |

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

Florida Public Service Commission

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

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertoza

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

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

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

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

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

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

| Line No. | Description | Year-End Balance | |
|----------|--------------------|------------------|----------|
| | | Water | Sewer |
| 1 | 12/31/92 Balance | 13,837 | 0 |
| 2 | 1993 Additions | 3,239 | 0 |
| 3 | 1993 Retirements | 0 | 0 |
| 4 | 1993 Adjustments | 0 | 0 |
| 5 | 12/31/93 Balance | <u>17,076</u> | <u>0</u> |
| 6 | 1994 Additions | 3,352 | 0 |
| 7 | 1994 Retirements | 0 | 0 |
| 8 | 1994 Adjustments | <u>0</u> | <u>0</u> |
| 9 | 12/31/94 Balance | 20,428 | 0 |
| 10 | 1995 Additions | 3,290 | 0 |
| 11 | 1995 Retirements | 0 | 0 |
| 12 | 1995 Adjustments | <u>0</u> | <u>0</u> |
| 13 | 12/31/95 Balance | 23,718 | 0 |
| 14 | 1996 Additions | 3,384 | 0 |
| 15 | 1996 Retirements | 0 | 0 |
| 16 | 1996 Adjustments | <u>0</u> | <u>0</u> |
| 17 | 12/31/96 Balance | 27,102 | 0 |
| 18 | 1997 Additions | 3,511 | 0 |
| 19 | 1997 Retirements | 0 | 0 |
| 20 | 1997 Adjustments | <u>0</u> | <u>0</u> |
| 21 | 12/30/97 Balance | 30,613 | 0 |
| 22 | 1998 Additions | 3,742 | 0 |
| 23 | 1998 Retirements | 0 | 0 |
| 24 | 1998 Adjustments | <u>0</u> | <u>0</u> |
| 25 | 12/31/1998 Balance | 34,355 | 0 |
| 26 | 1999 Additions | 3,849 | 0 |
| 27 | 1999 Retirements | 0 | 0 |
| 28 | 1999 Adjustments | <u>0</u> | <u>0</u> |
| 29 | 12/31/99 Balance | 38,204 | 0 |
| 30 | 2000 Additions | 3,934 | 12 |
| 31 | 2000 Retirements | 0 | 0 |
| 32 | 2000 Adjustments | <u>0</u> | <u>0</u> |
| 33 | 12/31/00 Balance | 42,138 | 12 |
| 34 | 2001 Additions | 3,999 | 12 |
| 35 | 2001 Retirements | 0 | 0 |
| 36 | 2001 Adjustments | <u>0</u> | <u>0</u> |
| 37 | 12/31/01 Balance | 46,137 | 24 |

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

Florida Public Service Commission

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

Schedule A-14
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

| Line No. | Description | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Thirteen Month Average |
|----------|-------------------------------------|----------------------------------|---------------------------------|-------------------------------------|
| 1 | Service Availability Fees | 42,138 | 46,137 | 44,137 |
| 2 | Transmission and Distribution mains | | 0 | 0 |
| 3 | Service Lines | | 0 | 0 |
| 4 | Hydrants | | 0 | 0 |
| 5 | Total Water | <u>42,138</u> | <u>46,137</u> | <u>44,137</u> |
| 6 | Service Availability Fees | 12 | 24 | 18 |
| 7 | Lift Station | | 0 | 0 |
| 8 | Sewer Service Lines | | 0 | 0 |
| 9 | Force/Vacuum mains | | 0 | 0 |
| 10 | Sewer Mains | | 0 | 0 |
| 11 | Manholes | | 0 | 0 |
| 12 | Total Water | <u>12</u> | <u>24</u> | <u>18</u> |

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

Florida Public Service Commission

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

Schedule A-12
 Page 2 of 3

Preparer Steven M Lubertozzi

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

| Line No | Description | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|---------|-------------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | Prior Year 12/31/00 | Jan | Feb | Mar | Apr | May | Jun |
| 1 | Service Availability Fees | 42,138 | 42,471 | 42,804 | 43,137 | 43,470 | 43,803 | 44,136 |
| 2 | Transmission and Distribution mains | 0 | | | | | | |
| 3 | Service Lines | 0 | | | | | | |
| 4 | Hydrants | 0 | | | | | | |
| 5 | Total Water | <u>\$42,138</u> | <u>\$42,471</u> | <u>\$42,804</u> | <u>\$43,137</u> | <u>\$43,470</u> | <u>\$43,803</u> | <u>\$44,136</u> |
| 6 | Service Availability Fees | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 7 | Lift Station | 0 | | | | | | |
| 8 | Sewer Service Lines | 0 | | | | | | |
| 9 | Force/Vacuum mains | 0 | | | | | | |
| 10 | Sewer Mains | 0 | | | | | | |
| 11 | Manholes | 0 | | | | | | |
| 12 | Total Water | <u>\$12</u> | <u>\$13</u> | <u>\$14</u> | <u>\$15</u> | <u>\$16</u> | <u>\$17</u> | <u>\$18</u> |

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

Florida Public Service Commission

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

Schedule A-12
Page 3 of 3

Preparer Steven M. Lubertozzi

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

| Line No | Description | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|---------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|
| | | Jul | Aug | Sep | Oct | Nov | End of Test Year | Average Balance |
| 1 | Service Availability Fees | 44,469 | 44,803 | 45,137 | 45,470 | 45,804 | 46,137 | 44,137 |
| 2 | Transmission and Distribution mains | | | | | | 0 | 0 |
| 3 | Service Lines | | | | | | 0 | 0 |
| 4 | Hydrants | | | | | | 0 | 0 |
| 5 | Total Water | <u>\$44,469</u> | <u>\$44,803</u> | <u>\$45,137</u> | <u>\$45,470</u> | <u>\$45,804</u> | <u>\$46,137</u> | <u>\$44,137</u> |
| 6 | Service Availability Fees | 19 | 20 | 21 | 22 | 23 | 24 | 18 |
| 7 | Lift Station | | | | | | 0 | 0 |
| 8 | Sewer Service Lines | | | | | | 0 | 0 |
| 9 | Force/Vacuum mains | | | | | | 0 | 0 |
| 10 | Sewer Mains | | | | | | 0 | 0 |
| 11 | Manholes | | | | | | 0 | 0 |
| 12 | Total Water | <u>\$19</u> | <u>\$20</u> | <u>\$21</u> | <u>\$22</u> | <u>\$23</u> | <u>\$24</u> | <u>\$18</u> |

0030

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

| <u>Line No.</u> | <u>Year Ending</u> | <u>Annual AFUDC Rate Used</u> | <u>Discounted Monthly Rate</u> | <u>Discounted Monthly Rate Formula</u> |
|-----------------|--------------------|-------------------------------|--------------------------------|--|
|-----------------|--------------------|-------------------------------|--------------------------------|--|

The annual AFUDC rate used since the last rate proceeding is 8.65%

0031

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

Florida Public Service Commission

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

Schedule **A-16**
 Page 1 of 1

Preparer: Steven M. Lubertoza

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 | <u>0</u> | <u>0</u> |
| 2 | 1993 Additions | 0 | 0 |
| 3 | 1993 Adjustments | 0 | 0 |
| 4 | 12/31/93 Balance | <u>0</u> | <u>0</u> |
| 5 | 1994 Additions | 0 | 0 |
| 6 | 1994 Adjustments | 0 | 0 |
| 7 | 12/31/94 Balance | <u>0</u> | <u>0</u> |
| 8 | 1995 Additions | 0 | 0 |
| 9 | 1995 Adjustments | 0 | 0 |
| 10 | 12/31/95 Balance | <u>0</u> | <u>0</u> |
| 11 | 1996 Additions | 0 | 0 |
| 12 | 1996 Adjustments | 0 | 0 |
| 13 | 12/31/96 Balance | <u>0</u> | <u>0</u> |
| 14 | 1997 Additions | 0 | 0 |
| 15 | 1997 Adjustments | 0 | 0 |
| 16 | 12/30/97 Balance | <u>0</u> | <u>0</u> |
| 17 | 1998 Additions | 0 | 0 |
| 18 | 1998 Adjustments | 0 | 0 |
| 19 | 12/31/1998 Balance | <u>0</u> | <u>0</u> |
| 20 | 1999 Additions | 0 | 0 |

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

Schedule A-17
 Page 1 of 1

Preparer: Steven M. Lubertoza

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 |
|---------------------------------|---|---|-------------------------------|---------------------------------------|
| Total Company Working Capital | | | | |
| Current Assets: UIF | | | | |
| (1) | Cash | | | \$1,805,996 |
| (2) | Petty Cash | | | 3,000 |
| (3) | Accounts Receivable less Allowance for Bad Debt | | | 333,083 |
| (4) | Prepayments | | | 0 |
| (5) | Deferred Rate Case Expense | | | 5,970 |
| (6) | Other Misc. Deferred Debits | | | 25,807 |
| (7) | Total Current Assets & Deferred Debits | | | <u>\$2,173,856</u> |
| (8) | | | | |
| Current Liabilities: UIF | | | | |
| (9) | | | | |
| (10) | Accounts Payable | | | (\$92,734) |
| (11) | Deferred Taxes | | | (357,027) |
| (12) | Accrued Taxes | | | (69,304) |
| (13) | Other Deferred Credits | | | 26,006 |
| (14) | Total Current Liabilities & Deferred Credits | | | <u>(\$533,059)</u> |
| (15) | | | | |
| (16) | Total Working Capital | | | <u>\$1,634,531</u> |
| (17) | | | | |
| (18) | | | | |
| (19) | Allocation Methodology | O&M | % to | Allocated |
| (20) | | Expenses | Total | Working Cap. |
| (21) | Seminole County Water | \$367,760 | 24.31% | 397,399 |
| (22) | Seminole County Wastewater | 431,066 | 28.50% | 465,807 |
| (23) | Pinellas County | 28,893 | 1.91% | 31,222 |
| (24) | Pasco County Water | 226,035 | 14.94% | 244,252 |
| (25) | Pasco County Wastewater | 236,361 | 15.63% | 255,410 |
| (26) | Marion County Water | 106,262 | 7.03% | 114,826 |
| (27) | Marion County Wastewater | 41,564 | 2.75% | 44,914 |
| (28) | Orange County | 74,682 | 4.94% | 80,701 |
| (29) | | <u>\$1,512,623</u> | <u>100.00%</u> | <u>\$1,634,531</u> |
| Water | | | | |
| 1 | Total O & M Expense | 106,262 | 10,911 | 117,173 |
| 2 | Divided by eight | / 8 | / 8 | / 8 |
| 3 | Working Capital | <u>13,283</u> | <u>1,364</u> | <u>14,647</u> |
| Sewer | | | | |
| 1 | Total O & M Expense | 41,564 | 4,396 | 41,166 |
| 2 | Divided by eight | / 8 | / 8 | / 8 |
| 3 | Working Capital | <u>5,196</u> | <u>(50)</u> | <u>5,146</u> |

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

| No. | ASSETS | 12/31/01 | 12/31/00 |
|-----|-------------------------------------|-------------|-------------|
| 1 | Utility Plant in Service | 9,865,982 | 8,430,058 |
| 2 | Construction Work in Progress | 250,947 | 315,244 |
| 3 | Other Utility Plant Adjustments | 151,499 | 158,120 |
| 4 | GROSS UTILITY PLANT | 10,268,428 | 8,903,421 |
| 5 | Less: Accumulated Depreciation | (3,486,762) | (3,176,201) |
| 6 | NET UTILITY PLANT | 6,781,666 | 5,727,221 |
| 7 | Cash | 1,808,996 | 1,723,619 |
| 8 | Special Deposits | 5,685 | 6,715 |
| 9 | Other Pre-pays | 0 | 3,375 |
| 10 | Accounts Rec'b - Customer | 343,085 | 376,477 |
| 11 | TOTAL CURRENT ASSETS | 2,157,765 | 2,110,186 |
| 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 | 9,009,895 | 7,927,302 |
| | | 0 | 0 |

0034

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule A-18
 Page 2 of 3

Preparer Steven M Lubertozzi

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

| No | ASSETS | (2) 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 | 8,430,058 | 9,211,008 | 9,211,845 | 9,206,241 | 9,227,438 | 9,230,353 | 9,277,856 |
| 2 | Construction Work in Progress | 315,244 | 361,987 | 416,266 | 586,682 | 688,063 | 796,793 | 1,374,982 |
| 3 | Other Utility Plant Adjustments | 158,120 | 157,568 | 157,017 | 156,465 | 155,914 | 155,362 | 154,811 |
| 4 | GROSS UTILITY PLANT | 8,903,421 | 9,730,563 | 9,785,128 | 9,949,387 | 10,071,415 | 10,182,508 | 10,807,649 |
| 5 | Less: Accumulated Depreciation | (3,176,201) | (3,420,083) | (3,430,746) | (3,461,010) | (3,453,786) | (3,456,405) | (3,542,094) |
| 6 | NET UTILITY PLANT | 5,727,221 | 6,310,480 | 6,354,382 | 6,488,377 | 6,617,629 | 6,726,103 | 7,265,555 |
| 7 | Cash | 1,723,619 | 1,769,505 | 1,759,234 | 1,615,176 | 1,755,762 | 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 | 376,477 | 340,728 | 340,518 | 326,438 | 342,555 | 310,936 | 348,600 |
| 11 | TOTAL CURRENT ASSETS | 2,110,186 | 2,121,002 | 2,110,079 | 1,951,580 | 2,107,923 | 1,990,980 | 2,133,729 |
| 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 DRBITS | 89,896 | 87,800 | 87,681 | 84,792 | 81,903 | 79,014 | 77,846 |
| 15 | TOTAL ASSETS | 7,927,302 | 8,519,282 | 8,552,143 | 8,524,749 | 8,807,455 | 8,796,096 | 9,477,130 |

0035

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company Utilities, Inc *of Florida*
 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 | 9,291,527 | 9,302,124 | 9,289,070 | 9,354,805 | 9,410,080 | 9,865,982 | 9,254,491 |
| 2 | Construction Work in Progress | 1,439,538 | 1,476,146 | 1,522,586 | 1,532,573 | 1,534,856 | 250,947 | 945,897 |
| 3 | Other Utility Plant Adjustments | 154,259 | 153,707 | 153,155 | 152,603 | 152,051 | 151,499 | 154,810 |
| 4 | GROSS UTILITY PLANT | 10,885,324 | 10,931,977 | 10,964,811 | 11,039,982 | 11,096,988 | 10,268,428 | 10,355,199 |
| 5 | Less Accumulated Depreciation | <u>(3,516,222)</u> | <u>(3,534,008)</u> | <u>(3,606,900)</u> | <u>(3,563,695)</u> | <u>(3,597,065)</u> | <u>(3,486,762)</u> | <u>(3,480,383)</u> |
| 6 | NET UTILITY PLANT | 7,369,102 | 7,397,969 | 7,357,911 | 7,476,287 | 7,499,923 | 6,781,666 | 6,874,816 |
| 7 | Cash | 1,684,172 | 1,881,625 | 1,368,529 | 1,865,388 | 1,598,886 | 1,808,996 | 1,714,004 |
| 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 | 343,454 | 327,097 | 392,792 | 320,139 | 336,783 | 343,085 | 342,277 |
| 11 | TOTAL CURRENT ASSETS | 2,035,117 | 2,215,852 | 1,768,090 | 2,191,934 | 1,941,715 | 2,157,765 | 2,064,304 |
| 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 | <u>9,482,095</u> | <u>9,691,465</u> | <u>9,200,758</u> | <u>9,737,860</u> | <u>9,509,705</u> | <u>9,009,895</u> | <u>9,018,149</u> |

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [x]
 Historical [x] 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 | (1,112,108) | (1,137,447) |
| 5 | Other Equity Capital (advances from assoc cos) | 7,042,023 | 3,208,282 |
| 6 | TOTAL EQUITY CAPITAL | 2,373,771 | (109,227) |
| 7 | Accounts Payable | (9,364,724) | (5,718,566) |
| 8 | Payable to Developer | 0 | 0 |
| 9 | Customer Deposits | (75,970) | (67,955) |
| 10 | Accrued Interest | 4,059 | 4,274 |
| 11 | Accrued Taxes | (204,027) | (206,819) |
| 12 | TOTAL CURRENT & ACCRUED LIABILITIES | (9,640,661) | (5,989,067) |
| 13 | Advances For Constructions | (100,000) | (100,000) |
| 14 | Less: Accum Amortization of AIAC | 2,948 | 2,948 |
| 15 | Other Deferred Credits | 26,406 | 20,413 |
| 16 | TOTAL DEFERRED CREDITS & OPER. RESERVES | (70,646) | (76,639) |
| 17 | Contributions in Aid of Construction | (2,595,226) | (2,588,666) |
| 18 | Less: Accum. Amortization of CIAC | 1,280,094 | 1,202,438 |
| 19 | ACCUMULATED DEFERRED INCOME TAXES | (357,227) | (366,142) |
| 20 | TOTAL EQUITY CAPITAL & LIABILITIES | (9,009,895) | (7,927,302) |
| | | 0 | 0 |

0037

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company Utilities, Inc *of Florida*
 Docket No 020071-W5
 Schedule Year ended 12/31/01
 Interim Final
 Historical Projected

Schedule A-19
 Page 2 of 3

Preparer Steven M Lubertoza

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

| No | EQUITY CAPITAL & LIABILITIES | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 |
|----|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | Common Stock Issued | (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 | (1,137,447) | (920,470) | (639,072) | (417,430) | (276,571) | (67,386) | 125,356 |
| 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 | TOTAL EQUITY CAPITAL | (109,227) | 117,259 | 398,644 | 625,215 | 766,086 | 978,386 | 1,156,853 |
| 7 | Accounts Payable | (5,718,566) | (6,545,574) | (6,867,453) | (7,068,651) | (7,498,889) | (7,706,557) | (8,590,873) |
| 8 | Payable to Developer | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Customer Deposits | (67,955) | (69,825) | (69,975) | (70,979) | (71,120) | (73,300) | (73,809) |
| 10 | Accrued Interest | 4,274 | 6,417 | 6,792 | 6,570 | 6,308 | 6,065 | 5,760 |
| 11 | Accrued Taxes | (206,819) | (204,319) | (204,231) | (207,285) | (206,340) | (204,657) | (184,799) |
| 12 | TOTAL CURRENT & ACCRUED LIABILITIES | (5,989,067) | (6,813,301) | (7,134,866) | (7,340,341) | (7,770,037) | (7,978,449) | (8,843,717) |
| 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 | 20,413 | 20,413 | 21,460 | 21,988 | 21,988 | 23,055 | 23,055 |
| 16 | TOTAL DEFERRED CREDITS & OPER RESERVE | (76,639) | (76,639) | (75,592) | (75,064) | (75,064) | (73,997) | (73,997) |
| 17 | Contributions in Aid of Construction | (2,588,666) | (2,589,366) | (2,589,561) | (2,590,261) | (2,590,611) | (2,590,676) | (2,591,376) |
| 18 | Less Accum Amortization of CIAC | 1,202,438 | 1,208,907 | 1,215,375 | 1,221,844 | 1,228,312 | 1,234,781 | 1,241,250 |
| 19 | ACCUMULATED DEFERRED INCOME TAXES | (366,142) | (366,142) | (366,142) | (366,142) | (366,142) | (366,142) | (366,142) |
| 20 | TOTAL EQUITY CAPITAL & LIABILITIES | (7,927,302) | (8,519,282) | (8,552,143) | (8,524,749) | (8,807,459) | (8,796,096) | (9,477,130) |

0038

Company Utilities, Inc *GF FWR, DEX*
 Docket No. 020071-W5
 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 | 259,866 | 495,947 | 694,411 | 978,359 | 1,242,984 | (1,112,108) | (59,505) |
| 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 | TOTAL EQUITY CAPITAL | 1,291,362 | 1,527,443 | 1,725,908 | 1,993,570 | 2,255,134 | 2,373,771 | 1,161,570 |
| 7 | Accounts Payable | (8,716,128) | (9,166,991) | (8,879,017) | (9,687,358) | (9,724,530) | (9,364,724) | (8,118,101) |
| 8 | Payable to Developer | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Customer Deposits | (72,485) | (73,070) | (74,490) | (75,625) | (76,035) | (75,970) | (72,664) |
| 10 | Accrued Interest | 5,546 | 5,205 | 4,932 | 4,598 | 4,353 | 4,059 | 5,452 |
| 11 | Accrued Taxes | (207,678) | (206,960) | (207,122) | (206,122) | (207,684) | (204,027) | (204,465) |
| 12 | TOTAL CURRENT & ACCRUED LIABILITIES | (8,990,745) | (9,441,816) | (9,155,698) | (9,964,507) | (10,003,896) | (9,640,661) | (8,389,777) |
| 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 | 24,135 | 24,680 | 24,680 | 25,232 | 25,787 | 26,406 | 23,330 |
| 16 | TOTAL DEFERRED CREDITS & OPER RESERVE | (72,917) | (72,372) | (72,372) | (71,820) | (71,265) | (70,646) | (73,722) |
| 17 | Contributions in Aid of Construction | (2,591,376) | (2,592,776) | (2,593,126) | (2,594,176) | (2,595,226) | (2,595,226) | (2,591,725) |
| 18 | Less Accum Amortization of CIAC | 1,247,724 | 1,254,198 | 1,260,672 | 1,267,146 | 1,273,620 | 1,280,094 | 1,241,259 |
| 19 | ACCUMULATED DEFERRED INCOME TAXES | (366,142) | (366,142) | (366,142) | (368,073) | (368,073) | (357,227) | (365,753) |
| 20 | TOTAL EQUITY CAPITAL & LIABILITIES | (9,482,095) | (9,691,465) | (9,200,758) | (9,737,860) | (9,509,705) | (9,009,895) | (9,018,149) |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

| Line No | (1) Description | (2) Utility Test Year | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | Supporting Schedules |
|---------|----------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|----------------------|
| 1 | OPERATING REVENUES | 151,712 | 0 | 151,712 | 50,429 | 202,141 | B-3 & B-4 |
| 2 | Operation & Maintenance | 106,262 | 10,911 | 117,173 | | 117,173 | B-3 & B-5 |
| 3 | Depreciation | 20,933 | 200 | 21,133 | | 21,133 | B-3 & B-13 |
| 4 | CIAC Amortization | (3,999) | 0 | (3,999) | | (3,999) | B-3 |
| 5 | PAA Amortization | 161 | (161) | 0 | | 0 | |
| 6 | Taxes Other Than Income | 16,742 | 1,027 | 17,769 | 2,269 | 20,039 | B-3 & B-15 |
| 7 | Provision for Income Taxes | <u>(4,954)</u> | <u>(1,706)</u> | <u>(6,660)</u> | <u>18,123</u> | <u>11,463</u> | B-3 & C-1 |
| 8 | OPERATING EXPENSES | <u>135,145</u> | <u>10,271</u> | <u>145,416</u> | <u>20,392</u> | <u>165,809</u> | |
| 9 | NET OPERATING INCOME | <u>16,567</u> | <u>(10,271)</u> | <u>6,296</u> | <u>30,037</u> | <u>36,332</u> | |
| 11 | RATE BASE | <u>281,556</u> | | <u>381,492</u> | | <u>379,114</u> | |
| 12 | RATE OF RETURN | <u>5.88%</u> | | <u>1.65%</u> | | <u>9.58%</u> | |

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

0040

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

| Line No | (1) Description | (2) Utility Test Year | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | Supporting Schedules |
|---------|---------------------------|--------------------------------|--|---|---|--|-------------------------|
| 1 | OPERATING REVENUES | 58,529 | 0 | 58,529 | 5,631 | 64,160 | B-3 & B-4 |
| 2 | Operation & Maintenance | 41,564 | (398) | 41,166 | | 41,166 | B-3 & B-5 |
| 3 | Depreciation | 4,155 | (1,157) | 2,999 | | 2,999 | B-3 & B-13 |
| 4 | CIAC Amortization | (12) | 0 | (12) | | (12) | B-3 |
| 5 | PAA Amortization | 0 | 0 | 0 | | 0 | |
| 6 | Taxes Other Than Income | 4,151 | 153 | 4,304 | 253 | 4,557 | B-3 & B-15 |
| 7 | Provision for Income Tax: | <u>2,178</u> | <u>(571)</u> | <u>1,607</u> | <u>2,023</u> | <u>3,630</u> | B-3 & C-1 |
| 8 | OPERATING EXPENSES | <u>52,037</u> | <u>(1,973)</u> | <u>50,064</u> | <u>2,276</u> | <u>52,340</u> | |
| 9 | NET OPERATING INCOME | <u>6,492</u> | <u>1,973</u> | <u>8,465</u> | <u>3,354</u> | <u>11,820</u> | |
| 11 | RATE BASE | <u>112,221</u> | | <u>130,210</u> | | <u>123,318</u> | |
| 12 | RATE OF RETURN | <u>5.79%</u> | | <u>6.50%</u> | | <u>9.58%</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 - Manon 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. Lubertozi

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

| Line No | Description | Water | | Sewer | |
|---------|---|--------------------------------|-----------------------------|--------------------------------|-----------------------------|
| | | Pro Forma Test Year Adjustment | Proposed Revenue Adjustment | Pro Forma Test Year Adjustment | Proposed Revenue Adjustment |
| 1 | Adjustment to revenue for the difference between test year and annualized revenue. | 0 | | 0 | |
| 2 | Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2) | 0 | 0 | 0 | 0 |
| 3 | Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base. | | 50,429 | | 5,631 |
| 4 | Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2) | 0 | 50,429 | 0 | 5,631 |
| 5 | Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years. | 21,984 | | 3,273 | |
| 6 | Salary Expense is adjusted for the difference between year end expense and present salaries. | (13,606) | | (2,026) | |
| 7 | Additional costs for monthly billing | 994 | | 0 | |
| 8 | n/a | 0 | | 0 | |
| 9 | Pension and other Benefits are adjusted to reflect salary adjustments. | 808 | | (1,754) | |
| 10 | Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90) | 730 | | 109 | |
| 11 | Total Operations and Maintenance Adjustments (Schedule B-1) | 10,911 | 0 | (398) | 0 |
| 12 | Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively. | 200 | | (1,157) | |
| 13 | Amortization of CIAC is reduced for U&U adjustment (Calc shown on schedule A-7) | 0 | | 0 | |
| 14 | To properly negate the effect of PAA amortization for regulatory purposes. | (161) | | 0 | |
| 15 | Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes | 1,027 | 2,269 | 153 | 253 |
| 16 | Income Taxes have been adjusted to reflect operating revenue and expense adjustment | (1,706) | 18,123 | (571) | 2,023 |
| 17 | Total Operating Expense Adjustments | 10,271 | 20,392 | (1,973) | 2,276 |
| 18 | Total Adjustments to Net Operating Income | (10,271) | 30,037 | 1,973 | 3,354 |

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

| Line No. | WATER SALES | | (1) Per Books Water | SEWER SALES | | (2) Per Books Sewer |
|----------|-----------------------------|----------------------------------|------------------------------|-----------------------------|----------------------------------|------------------------------|
| | Account No. and Description | | | Account No. and Description | | |
| 1 | 460 | Unmetered Water Revenue | | 521.1 | Flat Rate - Residential | |
| 2 | 461.1 | Metered - Residential | \$136,225 | 521.2 | Flat Rate - Commercial | |
| 3 | 461.2 | Metered - Commercial | 5,636 | 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 | 35,910 |
| 8 | 462.2 | Private Fire Protection | | 522.2 | Measured - Commercial | 22,562 |
| 9 | 464 | Other Sales - Public Authorities | | 522.3 | Measured - Industrial | |
| 10 | 465 | Irrigation Customers | 8,576 | 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>150,437</u> | 525 | Interdepartmental Sales | |
| 15 | | | | | | |
| 16 | | OTHER WATER REVENUES | | | TOTAL SEWER SALES | <u>58,472</u> |
| 17 | 470 | Forfeited Discounts | | | | |
| 18 | 471 | Misc. Service Revenues | 1,275 | | 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>1,275</u> | 536 | Uncollectible Accounts | |
| 24 | | | | | Misc. Service Revenues | <u>57</u> |
| 25 | | TOTAL WATER OPERATING REVENUES | <u>\$151,712</u> | | TOTAL OTHER SEWER REVENUES | <u>57</u> |
| 26 | | | | | | |
| 27 | | | | | TOTAL SEWER OPERATING REVENUES | <u>\$58,529</u> |

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

Florida Public Service Commission

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

Schedule B-4
 Page 2 of 3

Preparer: Steven M. 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) | SEWER SALES | | (2) |
|----------|-----------------------------|---------------------------------------|------------------|-----------------------------|---------------------------------------|-----------------|
| | Account No. and Description | Pro Forma Present Water | | Account No. and Description | Pro Forma Present Sewer | |
| 1 | 460 | Unmetered Water Revenue | | 521.1 | Flat Rate - Residential | |
| 2 | 461.1 | Metered - Residential | \$136,225 | 521.2 | Flat Rate - Commercial | |
| 3 | 461.2 | Metered - Commercial | 5,636 | 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 | \$35,910 |
| 8 | 462.2 | Private Fire Protection | | 522.2 | Measured - Commercial | 22,562 |
| 9 | 464 | Other Sales - Public Authorities | | 522.3 | Measured - Industrial | |
| 10 | 465 | Irrigation Customers | 8,576 | 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>150,437</u> | 525 | Interdepartmental Sales | |
| 15 | | | | | | |
| 16 | | OTHER WATER REVENUES | | | TOTAL SEWER SALES | <u>58,472</u> |
| 17 | 470 | Forfeited Discounts | | | OTHER SEWER REVENUES | |
| 18 | 471 | Misc Service Revenues | 1,275 | | Sale of Sludge | |
| 19 | 472 | Rents From Water Property | | 531 | Forfeited Discounts | |
| 20 | 473 | Interdepartmental Rents | | 532 | Rents From Sewer Property | |
| 21 | 474 | Other Water Revenues | | 534 | Interdepartmental Rents | |
| 22 | | | | 535 | Uncollectible Accounts | |
| 23 | | TOTAL OTHER WATER REVENUES | <u>1,275</u> | 536 | Misc. Service Revenues | <u>57</u> |
| 24 | | | | | | |
| 25 | | TOTAL WATER OPERATING REVENUES | <u>\$151,712</u> | | TOTAL OTHER SEWER REVENUES | <u>57</u> |
| 26 | | | | | | |
| 27 | | | | | TOTAL SEWER OPERATING REVENUES | <u>\$58,529</u> |

0044

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

| Line No. | WATER SALES | | (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 | \$181,938 | 521.2 | Flat Rate - Commercial | |
| 3 | 461.2 | Metered - Commercial | 7,472 | 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 | 39,781 |
| 8 | 462.2 | Private Fire Protection | | 522.2 | Measured - Commercial | 24,322 |
| 9 | 464 | Other Sales - Public Authorities | | 522.3 | Measured - Industrial | |
| 10 | 465 | Irrigation Customers | 11,456 | 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>200,866</u> | 525 | Interdepartmental Sales | |
| 15 | | | | | | |
| 16 | | OTHER WATER REVENUES | | | TOTAL SEWER SALES | <u>64,103</u> |
| 17 | 470 | Forfeited Discounts | | | | |
| 18 | 471 | Misc. Service Revenues | 1,275 | | 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>1,275</u> | 536 | Uncollectible Accounts | |
| 24 | | | | | Misc. Service Revenues | <u>57</u> |
| 25 | | TOTAL WATER OPERATING REVENUES | <u>\$202,141</u> | | TOTAL OTHER SEWER REVENUES | <u>57</u> |
| 26 | | | | | | |
| 27 | | | | | TOTAL SEWER OPERATING REVENUES | <u>\$64,160</u> |

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation Provide a schedule of operation and maintenance expenses by primary account for each month of the last 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 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 47,515 | (13,606) | 33,909 |
| 2 | 603 | Salaries & Wages - Officers, Etc | | | | | | | | | | | | | 0 | | 0 |
| 3 | 604 | Employee Pensions & Benefits | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 7,813 | 808 | 8,621 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5 | 611 | Sludge Removal Expenses | | | | | | | | | | | | | 0 | | 0 |
| 6 | 615 | Purchased Power | 703 | 748 | 692 | 734 | 926 | 1,220 | 1,001 | 610 | 0 | 1,525 | 8 | 2,683 | 10,852 | | 10,852 |
| 7 | 616 | Fuel for Power Purchased | | | | | | | | | | | | | 0 | | 0 |
| 8 | 618 | Chemicals | 4 | 171 | 38 | 98 | 277 | 0 | 244 | 64 | 51 | 68 | 72 | 64 | 1,150 | | 1,150 |
| 9 | 620 | Mat & Sup /Maint. & Rep | 536 | 1,555 | 809 | 992 | 3,383 | 856 | 1,720 | 898 | 19 | 341 | 819 | 6,678 | 18,606 | | 18,606 |
| 10 | 631 | Contractual Services - Engr. | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 281 | | 281 |
| 11 | 632 | Contractual Services - Accel | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 415 | | 415 |
| 12 | 633 | Contractual Services - Legal | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 1,836 | | 1,836 |
| 13 | 634 | Contractual Services - Mgmt | | | | | | | | | | | | | 0 | | 0 |
| 14 | 635 | Contractual Services - Other | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | 3,820 | 1,498 | | 1,498 |
| 15 | 641 | Office Supplies & Utilities | 39 | 39 | 68 | 38 | 34 | 36 | 33 | 37 | 37 | 33 | 35 | 3,225 | 3,654 | | 3,654 |
| 16 | 642 | Testing Expense | 185 | 155 | 175 | 198 | 420 | 175 | 175 | 155 | 247 | 165 | 361 | 175 | 2,587 | | 2,587 |
| 17 | 650 | Transportation Expenses | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 3,337 | | 3,337 |
| 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 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 4,263 | | 4,263 |
| 22 | 660 | Advertising Expense | | | | | | | | | | | | | 0 | | 0 |
| 23 | 664 | Reg. Comm. Exp. - Rate Case Amort | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 1,448 | 21,984 | 23,432 |
| 24 | 667 | Reg. Comm. Exp. - Other | | | | | | | | | | | | | 0 | | 0 |
| 25 | 660 | Bad Debt Expense | 0 | 0 | 74 | 0 | 0 | 14 | 0 | 41 | 0 | 0 | 0 | 0 | 129 | | 129 |
| 26 | 665 | Miscellaneous Expenses | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 878 | 1,724 | 2,603 |
| 27 | | TOTAL | 6,905 | 8,105 | 7,294 | 7,499 | 10,477 | 7,739 | 8,611 | 7,243 | 5,792 | 7,570 | 6,734 | 22,294 | 105,262 | 10,911 | 117,173 |

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

Schedule B-6
 Page 1 of 1
 Preparer: Steven M. 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 |
| Per Books: | | | | | | | | | | | | | | | | | |
| 1 | 701 | Salaries & Wages - Employees | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 18,469 | (2,026) | 16,443 |
| 2 | 703 | Salaries & Wages - Officers, Etc | | | | | | | | | | | | | 0 | | 0 |
| 3 | 704 | Employee Pensions & Benefits | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 3,037 | (1,754) | 1,283 |
| 4 | 710 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5 | 711 | Sludge Removal Expenses | | | | | | | | | | | | | 0 | | 0 |
| 6 | 715 | Purchased Power | 246 | 237 | 258 | 247 | 250 | 363 | 366 | 294 | 0 | 642 | 348 | 360 | 3,612 | | 3,612 |
| 7 | 716 | Fuel for Power Purchased | | | | | | | | | | | | | 0 | | 0 |
| 8 | 718 | Chemicals | 2 | 0 | 0 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | | 70 |
| 9 | 720 | Mat & Sup /Maint & Rep. | 558 | 1,186 | 74 | 185 | 570 | 177 | 679 | 571 | 540 | 1,152 | 671 | 2,993 | 9,356 | | 9,356 |
| 10 | 731 | Contractual Services - Engr | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 109 | | 109 |
| 11 | 732 | Contractual Services - Acct | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | | 161 |
| 12 | 733 | Contractual Services - Legal | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 714 | | 714 |
| 13 | 734 | Contractual Services - Mgmt | | | | | | | | | | | | | 0 | | 0 |
| 14 | 735 | Contractual Services - Other | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | 1,485 | 582 | | 582 |
| 15 | 741 | Office Supplies & Utilities | 15 | 15 | 27 | 15 | 13 | 14 | 13 | 14 | 14 | 13 | 14 | 1,253 | 1,420 | | 1,420 |
| 16 | 742 | Testing Expense | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 32 | 0 | 76 | 0 | 125 | | 125 |
| 17 | 750 | Transportation Expenses | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 1,297 | | 1,297 |
| 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 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 1,657 | | 1,657 |
| 22 | 760 | Advertising Expense | | | | | | | | | | | | | 0 | | 0 |
| 23 | 766 | Reg Comm Exp. - Rate Case Amort | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 563 | 3,273 | 3,836 |
| 24 | 767 | Reg Comm Exp. - Other | | | | | | | | | | | | | 0 | | 0 |
| 25 | 770 | Bad Debt Expense | 0 | 0 | 29 | 0 | 0 | 5 | 0 | 16 | 0 | 0 | 0 | 0 | 50 | | 50 |
| 26 | 775 | Miscellaneous Expenses | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 341 | 109 | 450 |
| 27 | | TOTAL | 2,935 | 3,552 | 2,501 | 2,577 | 3,014 | 2,674 | 3,171 | 3,009 | 2,700 | 3,921 | 3,223 | 8,287 | 41,564 | (398) | 41,166 |

Caclulation of Monthly Billing Expense

Florida Public Service Commission

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

Schedule B-6/1
 Page 1 of 1

Preparer: Steven M. Lubertozi

| <u>Line No.</u> | <u>Description</u> | <u>Cost per Customer</u> | <u># of Monthly Bills</u> | <u>Additional Mailings</u> | <u>Additional Costs</u> |
|-----------------|---------------------------------------|--------------------------|---------------------------|----------------------------|-------------------------|
| 1 | Bank Charges per Check Deposited | 0.10 | 367 | 6 | \$220 |
| 2 | Postage | 0.275 | 367 | 6 | 606 |
| 3 | Envelopes - Mailing | 0.03170 | 367 | 6 | 70 |
| 4 | Envelopes - Return | 0.02355 | 367 | 6 | 52 |
| 5 | White Paper | 0.02090 | 367 | 6 | 46 |
| 6 | Additional Office Personnel | | | | <u>0</u> |
| 7 | Total Adjustment | | | | <u>\$994</u> |
| 8 | Allocated to Water Based on Customers | | | | \$994 |
| 9 | Allocated to Sewer Based on Customers | | | | \$0 |

0048

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

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

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

| Line No. | (1) Account No. and Name | (2) Test Year Year Ended 12/31/01 | (3) Year End 12/31/92 | (4) Difference \$ | (5) Difference % |
|----------|---|--|-----------------------------|-------------------------|------------------------|
| 1 | 601 Salaries & Wages - Employees | \$47,515 | \$18,427 | \$29,088 | 157.9% ⁽¹⁾ |
| 2 | 603 Salaries & Wages - Officers, Etc | 0 | | 0 | n/a |
| 3 | 604 Employee Pensions & Benefits | 7,813 | 4,009 | 3,804 | 94.9% ⁽²⁾ |
| 4 | 610 Purchased Water | 0 | | 0 | n/a |
| 5 | 611 Sludge Removal Expenses | 0 | | 0 | n/a |
| 6 | 615 Purchased Power | 10,852 | 5,754 | 5,098 | 88.6% ⁽³⁾ |
| 7 | 616 Fuel for Power Purchased | 0 | | 0 | n/a |
| 8 | 618 Chemicals | 1,150 | 259 | 891 | 344.1% ⁽⁴⁾ |
| 9 | 620 Mat. & Sup./Maint. & Rep. | 18,606 | 11,521 | 7,085 | 61.5% |
| 10 | 631 Contractual Services - Engr. | 281 | 10 | 271 | 2714.5% ⁽⁵⁾ |
| 11 | 632 Contractual Services - Acct. | 415 | | 415 | n/a |
| 12 | 633 Contractual Services - Legal | 1,836 | 89 | 1,747 | 1963.3% ⁽⁶⁾ |
| 13 | 634 Contractual Services - Mgmt. | 0 | 3,747 | (3,747) | (100.0%) |
| 14 | 635 Contractual Services - Other | 1,498 | 1,851 | (353) | (19.1%) |
| 15 | 641 Office Supplies & Utilities | 3,654 | | 3,654 | n/a |
| 16 | 642 Testing Expense | 2,587 | | 2,587 | n/a |
| 17 | 650 Transportation Expenses | 3,337 | 1,342 | 1,995 | 148.7% ⁽⁷⁾ |
| 18 | 656 Insurance - Vehicle | 0 | | 0 | n/a |
| 19 | 657 Insurance - General Liability | 0 | | 0 | n/a |
| 20 | 658 Insurance - Workman's Comp | 0 | | 0 | n/a |
| 21 | 659 Insurance - Other | 4,263 | 1,424 | 2,839 | 199.3% ⁽⁸⁾ |
| 22 | 660 Advertising Expense | 0 | | 0 | n/a |
| 23 | 666 Reg. Comm. Exp. - Rate Case Amort. | 1,448 | 2,600 | (1,152) | (44.3%) |
| 24 | 667 Reg. Comm. Exp. - Other | 0 | | 0 | n/a |
| 25 | 660 Bad Debt Expense | 129 | | 129 | n/a |
| 26 | 665 Miscellaneous Expenses | 878 | 1,478 | (600) | (40.6%) |
| 27 | TOTAL | \$106,262 | \$52,511 | \$53,751 | 50.6% |
| 28 | Total Customer Equivalents | 470 | 369 | 101 | 27.4% |
| 29 | Consumer Price Index - U | 177.1 | 119.2 | 57.9 | 32.7% |
| 38 | Combined Effect of Customer Growth & CPI-U | | | | 60.1% |

- (1) Salaries have increase due to annual increases as well as additional engineers and area managers. In addition, the allocation between water and sewer has changed do to a chance in the number of customers.
 - (2) See response to No. 1 above.
 - (3) Purchase power increased due to increased customers and increases in electric rates and increased usage of equipment
 - (4) Different and more costly chemicals are being used now to comply with stricter guidelines.
 - (5) Engineering fees have increase, but the increase amount is only a quarter of one percent of the total
 - (6) Legal expense are incurred on an as needed basis.
 - (7) Transportation expense has increased due to increased employees and related expenses
 - (8) Insurance costs continue to increase - this account includes property, general insurance and excess liability
- Overall expenses has increased at a rate less then the Combined effect.

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

Schedule B-8
 Page 1 of 1
 Preparer: Steven M. Lubertozza

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 12/31/92 | (4) \$ Difference | (5) % Difference |
|----------|--|--|-----------------------------|-------------------------|------------------------|
| 1 | 701 Salaries & Wages - Employees | \$18,469 | \$3,510 | 14,959 | 426.2% (1) |
| 2 | 703 Salaries & Wages - Officers, Etc. | 0 | | 0 | n/a |
| 3 | 704 Employee Pensions & Benefits | 3,037 | 764 | 2,273 | 297.5% (2) |
| 4 | 710 Purchased Sewage Treatment | 0 | | 0 | n/a |
| 5 | 711 Sludge Removal Expenses | 0 | | 0 | n/a |
| 6 | 715 Purchased Power | 3,612 | 2,122 | 1,490 | 70.2% (3) |
| 7 | 716 Fuel for Power Purchased | 0 | | 0 | n/a |
| 8 | 718 Chemicals | 70 | 49 | 21 | 42.0% |
| 9 | 720 Mat. & Sup./Mant. & Rep. | 9,356 | 3,330 | 6,026 | 181.0% (4) |
| 10 | 731 Contractual Services - Engr. | 109 | 2 | 107 | 5369.9% (5) |
| 11 | 732 Contractual Services - Acct. | 161 | | 161 | n/a |
| 12 | 733 Contractual Services - Legal | 714 | 17 | 697 | 4098.7% (6) |
| 13 | 734 Contractual Services - Mgmt. | 0 | 714 | (714) | (100.0%) |
| 14 | 735 Contractual Services - Other | 582 | 352 | 230 | 65.4% (7) |
| 15 | 741 Office Supplies & Utilities | 1,420 | | 1,420 | n/a |
| 16 | 742 Testing Expense | 125 | | 125 | n/a |
| 17 | 750 Transportation Expenses | 1,297 | 256 | 1,041 | 406.7% (8) |
| 18 | 756 Insurance - Vehicle | 0 | | 0 | n/a |
| 19 | 757 Insurance - General Liability | 0 | | 0 | n/a |
| 20 | 758 Insurance - Workman's Comp | 0 | | 0 | n/a |
| 21 | 759 Insurance - Other | 1,657 | 368 | 1,289 | 350.2% (9) |
| 22 | 760 Advertising Expense | 0 | | 0 | n/a |
| 23 | 766 Reg. Comm. Exp. - Rate Case Amort. | 563 | 495 | 68 | 13.7% |
| 24 | 767 Reg. Comm. Exp. - Other | 0 | | 0 | n/a |
| 25 | 770 Bad Debt Expense | 50 | 163 | (113) | (69.3%) |
| 26 | 775 Miscellaneous Expenses | 341 | 603 | (262) | (43.4%) |
| 27 | TOTAL | \$41,564 | \$12,745 | \$28,819 | 69.3% |
| 28 | Total Customer Equivalents | 70 | 69 | 1 | 1.4% |
| 29 | Consumer Price Index - U | 177.1 | 100.0 | 77.1 | 43.5% |
| 38 | Combined Effect of Customer Growth & CPI-U | | | | 45.0% |

- (1) Salaries have increase due to annual increases as well as additional engineers and area managers. In addition, the allocation between water and sewer has changed do to a chance in the number of customers.
- (2) See response to No. 1 above.
- (3) Purchase power increased due to increased customers and increases in electric rates and increased usage of equipment
- (4)
- (5)
- (6)
- (7)
- (8) Transportation expense has increased due to increased employees and related expenses
- (9) Insurance costs continue to increase - this account includes property, general insurance and excess liability

Contractual Services

Florida Public Service Commission

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

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

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 Corporatior | Legal Fees | 2,550 | Legal counsel. |
| 2 | Water Service Corporatior | Accounting | 577 | Independent accounting and tax services |
| 3 | Water Service Corporatior | Engineering Fees | 391 | Engineering services. |
| 4 | Water Service Corporatior | Outside Computer Service | 104 | Computer service. |
| 5 | Water Service Corporatior | Employment Finder Fees | 94 | Employment service. |
| 6 | Water Service Corporatior | Other Outside Charges | 1,882 | Miscellaneous services. |
| 7 | Total | | <u>5,598</u> | |

0051

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule B-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 | 11,475 | Filing, MFR preparation, testimony, data requests, audit facilitation, notices |
| 4 | Water Service Corp | Justine Silvey | \$21 | 1,050 | MFR Preparation |
| 5 | Water Service Corp | Don Rasmussen | \$78 | 5,850 | Data Requests and Audit Facilitation |
| 6 | Water Service Corp | Amanda Ross | \$31 | 1,550 | MFR preparation (Used and Useful) |
| 7 | Frank Seidman | Frank Seidman | \$95 | 24,605 | Miscellaneous (printing, postage, travel) |
| 8 | Water Service Corp | n/a | n/a | 12,000 | |
| Total | | | | <u>\$101,030</u> | |

Estimate Through

PAA

Commission Hearing (contested)

Amortization period Four Years.

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

Compa Utilities Inc. of Florida - Marion County Schedule B-11
Docket 020071-WS Page 1 of 1

Schedule Year Ended 12/31/01

Interim Final

Preparer: Steven M. Lubertoza

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.

N/A

0053

Allocation of Expenses

Florida Public Service Commission

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

Schedule B-12
 Page 1 of 1

Preparer Steven M Lubertoza

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 | | | Amounts Allocated | | | Allocation Percentage | |
|--|-------------|--------------------------|------------------------|--------------------------|----------------------------------|-------------------|--------------------------|--------------|-----------------------|---------|
| | | | UIF | Other Companies/ Systems | | UIF | Other Companies/ Systems | | Marion | |
| | | | | Total | Description of Allocation Method | | Total | 87.04% Water | 12.96% Sewer | |
| Water Service Corp. Allocated Expenses | | | | | | | | | | |
| 1 | 508 | Salaries - Office | 3.3% | 96.7% | 100.0% | 31,307 | 907,279 | 938,586 | 1,891 | 282 |
| 2 | 524 | Outside Services | 4.1% | 95.9% | 100.0% | 19,271 | 453,296 | 472,567 | 1,164 | 173 |
| 3 | 531 | Pension & Benefits | 3.5% | 96.5% | 100.0% | 12,647 | 343,316 | 357,963 | 764 | 114 |
| 4 | 534 | Insurance | 3.8% | 96.2% | 100.0% | 36,137 | 913,332 | 949,469 | 2,183 | 325 |
| 5 | 553 | Office Supplies | 3.5% | 96.5% | 100.0% | 3,444 | 95,591 | 99,035 | 208 | 31 |
| 6 | 555 | Office Utilities | 3.7% | 96.3% | 100.0% | 1,764 | 46,086 | 47,850 | 107 | 16 |
| 7 | 557 | Office Maintenance | 3.7% | 96.3% | 100.0% | 4,352 | 113,759 | 118,111 | 263 | 39 |
| 8 | 559 | Miscellaneous | 4.2% | 95.8% | 100.0% | 7,925 | 182,607 | 190,532 | 479 | 71 |
| 9 | 604 | Operators Expense | | | | 0 | 0 | 0 | 0 | 0 |
| 10 | | Sub-Total O & M Expenses | | | | 116,847 | 3,057,266 | 3,174,113 | 7,058 | 1,051 |
| 11 | 710 | Depreciation | 3.7% | 96.3% | 100.0% | 7,235 | 189,118 | 196,353 | 437 | 65 |
| 12 | 721 | Taxes Other Than Income | 3.7% | 96.3% | 100.0% | 11,518 | 301,068 | 312,586 | 696 | 104 |
| 13 | 748 | Other Income | 3.7% | 96.3% | 100.0% | (602) | (15,746) | (16,348) | (36) | (5) |
| 14 | 771 | Interest Expense | 3.7% | 96.3% | 100.0% | 14,191 | 369,293 | 383,484 | 857 | 128 |
| 15 | | Total Expenses | | | | 149,189 | 3,900,999 | 4,050,188 | 9,012 | 1,342 |
| Utilities, Inc. of Florida Allocated Expenses | | | | | | | | | | |
| 17 | 553 | Office Supplies | -92.2% | 7.8% | 100.0% | (46,486) | 3,947 | 50,433 | (2,808) | (418) |
| 18 | 555 | Office Utilities | -87.0% | 13.0% | 100.0% | (11,724) | 1,753 | 13,477 | (708) | (105) |
| 19 | 559 | Miscellaneous | -87.0% | 13.0% | 100.0% | (41,516) | 6,203 | 47,719 | (2,508) | (373) |
| 20 | 650 | Transportation Expenses | -54.6% | 45.4% | 100.0% | (53,549) | 44,599 | 98,148 | (3,235) | (482) |
| 21 | 604 | Operators Expense | -87.0% | 13.0% | 100.0% | (4,891) | 730 | 5,621 | (295) | (44) |
| 22 | | Sub-Total O & M Expenses | | | | (158,166) | 57,233 | 215,399 | (9,554) | (1,423) |
| 23 | 721 | Taxes Other Than Income | -87.0% | 13.0% | 100.0% | (4,092) | 610 | 4,702 | (247) | (37) |
| 24 | 710 | Depreciation | -63.8% | 36.2% | 100.0% | (90,099) | 51,174 | 141,273 | (5,442) | (810) |
| 25 | | Total Expenses | | | | (252,357) | 109,016 | 361,373 | (15,244) | (2,270) |

Note Allocation methodology is based predominantly on customer equivalents

0054

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

Schedule B-13
 Page 1 of 1
 Preparer: Steven M. 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 | 72 | | 72 | 0.00% | 0 |
| 3 | 302.1 Franchises | 0 | | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc Equipment | 0 | | 0 | 0.00% | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound Reservoirs | 0 | | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other intakes | 0 | | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 788 | | 788 | 0.00% | 0 |
| 11 | 308.2 Infiltration, Galleries and Tunnels | 0 | | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 0 | | 0 | 0.00% | 0 |
| 13 | 310.2 Power Genration Equipment | 0 | | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 3,129 | | 3,129 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc Equipment | 0 | | 0 | 0.00% | 0 |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 29 | | 29 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | | 0 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. Equipment | 596 | | 596 | 0.00% | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 2,052 | | 2,052 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs & Sandpipes | 2,464 | | 2,464 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution Mains | 4,904 | | 4,904 | 0.00% | 0 |
| 26 | 333.4 Services | 1,964 | | 1,964 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | 1,305 | | 1,305 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 422 | | 422 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 30 | GENERAL PLANT | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 240 | | 240 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 200 | | 200 | 0.00% | 0 |
| 34 | 341.5 Transportation Equipment | 2,315 | | 2,315 | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | 0 | | 0 | 0.00% | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 202 | | 202 | 0.00% | 0 |
| 37 | 344.5 Laboratory Equipment | 65 | | 65 | 0.00% | 0 |
| 38 | 345.5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 39 | 346.5 Communication Equipment | 48 | | 48 | 0.00% | 0 |
| 40 | 347.5 Misc Equip (Computer) | 138 | | 138 | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant | 0 | | 0 | 0.00% | 0 |
| 42 | Total | 20,933 | 0 | 20,933 | | 0 |

0055

Net Depreciation Expense - Sewer

Florida Public Service Commission

Compa Utilities Inc of Florida - Marion County
 Docket 020071-WS
 Schedule Year Ende: 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 | 0 | | 0 | 0.00% | 0 |
| 2 | 352 1 Franchises | 0 | | 0 | 0.00% | 0 |
| 3 | 389.1 Other Plant & Misc Equipment | 0 | | 0 | 0.00% | 0 |
| 4 | COLLECTION PLANT | | | | | |
| 5 | 353.2 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 6 | 354.2 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 7 | 360.2 Collection Sewers - Force | 0 | | 0 | 0.00% | 0 |
| 8 | 361 2 Collection Sewers - Gravity | 992 | | 992 | 0 00% | 0 |
| 9 | 362.2 Special Collecting Structures | 0 | | 0 | 0.00% | 0 |
| 10 | 363.2 Services to Customers | 5 | | 5 | 0.00% | 0 |
| 11 | 364.2 Flow Measuring Devices | 0 | | 0 | 0 00% | 0 |
| 12 | 365 2 Flow Measuring Installations | 0 | | 0 | 0.00% | 0 |
| 13 | 389.2 Other Plant & Misc. Equipment | 0 | | 0 | 0 00% | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | |
| 15 | 353.3 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 16 | 354.3 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 17 | 370.3 Receiving Wells | 0 | | 0 | 0.00% | 0 |
| 18 | 371.3 Pumping Equipment | 0 | | 0 | 0.00% | 0 |
| 19 | 389 3 Other Plant & Misc Equip. (Manholes) | 2 | | 2 | 0.00% | 0 |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 21 | 353 4 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 22 | 354.4 Structures & Improvements | 204 | | 204 | 31.28% | 64 |
| 23 | 380.4 Treatment & Disposal Equipment | 0 | | 0 | 31.28% | 0 |
| 24 | 381.4 Plant Sewers | 2,587 | | 2,587 | 31.28% | 809 |
| 25 | 382 4 Outfall Sewer Lines | 0 | | 0 | 31.28% | 0 |
| 26 | 389 4 Other Plant & Misc. Equipment | 0 | | 0 | 31.28% | 0 |
| 27 | GENERAL PLANT | | | | | |
| 28 | 353.5 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 29 | 354 5 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 30 | 390.5 Office Furniture & Equipment | 0 | | 0 | 0.00% | 0 |
| 31 | 391.5 Transportation Equipment | 345 | | 345 | 0 00% | 0 |
| 32 | 392.5 Stores Equipment | 0 | | 0 | 0 00% | 0 |
| 33 | 393 5 Tools, Shop & Garage Equipment | 0 | | 0 | 0.00% | 0 |
| 34 | 394 5 Laboratory Equipment | 0 | | 0 | 0.00% | 0 |
| 35 | 395 5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 36 | 396.5 Communication Equipment | 0 | | 0 | 0.00% | 0 |
| 37 | 397.5 Computer Allocated | 20 | | 20 | 0.00% | 0 |
| 38 | 398 5 Other Tangible Plant | 0 | | 0 | 0 00% | 0 |
| 40 | TOTAL | 4,155 | 0 | 4,155 | | 873 |

0056

Company Utilities Inc. of Florida - Marion 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. Lubertozi

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

| (1) Line No. | (2) Description | (3) Regulatory Assessment Fees (RAFs) | (4) Payroll Taxes | (5) Real Estate & Personal Property | (6) Other | (7) Total |
|-----------------|---|--|----------------------|--|--------------|--------------|
| Water | | | | | | |
| 1 | Test Year Per Books | 6,900 | 3,332 | 6,499 | 11 | 16,742 |
| 2 | Adjustments to Test Year (Explain): | | | | | 0 |
| | RAF assoc. with revenue adjustments | 0 | | | | 0 |
| 3 | Payroll tax increase due to salary adjustment | | 1,027 | | | 1,027 |
| 4 | Adjusted Test Year | 6,900 | 4,359 | 6,499 | 11 | 17,769 |
| 5 | RAF assoc. with revenue adjustments | 2,269 | | | | 2,269 |
| 6 | Total Balance | 9,169 | 4,359 | 6,499 | 11 | 20,039 |
| Sewer | | | | | | |
| 1 | Test Year Per Books | 2,682 | 496 | 968 | 5 | 4,151 |
| 2 | Adjustments to Test Year (Explain): | | | | | 0 |
| | RAF assoc. with revenue adjustments | 0 | | | | 0 |
| 3 | Payroll tax increase due to salary adjustment | | 153 | | | 153 |
| 4 | Adjusted Test Year | 2,682 | 649 | 968 | 5 | 4,304 |
| 5 | RAF assoc. with revenue adjustments | 253 | | | | 253 |
| 6 | Total Balance | 2,936 | 649 | 968 | 5 | 4,557 |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule C-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

| Line No. | Description | Supporting Schedules | Total Per Books | Utility Adjustments | Utility Adjusted |
|----------|---|----------------------|-----------------|---------------------|------------------|
| 1 | Current Tax Expense | C-2 | 4,034 | 11,059 | 15,093 |
| 2 | Deferred Income Tax Expense | C-5 | (9,781) | 9,781 | 0 |
| 3 | ITC Realized This Year | C-8 | 0 | | 0 |
| 4 | ITC Amortization (3% ITC and IRC 46(f)(2)) | C-8 | 0 | | 0 |
| 5 | Parent Debt Adjustment | C-9 | 0 | | 0 |
| 6 | Total Income Tax Expense | | <u>(5,748)</u> | <u>20,841</u> | <u>15,093</u> |
| | Water Operations | Deferred | (844) | 844 | 0 |
| | | Current | (4,122) | | 11,463 |
| | Sewer Operations | Deferred | 371 | (371) | 0 |
| | | Current | 1,812 | | 3,630 |
| | Total | | <u>(2,782)</u> | <u>473</u> | <u>15,093</u> |

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

0058

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

Schedule C-2
 Page 1 of 1

Preparer Steven M Lubertoza

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

| | Per Books 12/31/01 | Adjustments | Adjusted Test Year- 12/31/01 | Adjusted Test Year | |
|---|-----------------------|-------------|------------------------------------|--------------------|---------|
| | | | | Water | Sewer |
| 1 Net Utility Operating Income (Sch. B-1, B-2) | 23,059 | 25,093 | 48,152 | 36,332 | 11,820 |
| 2 Add. Income Tax Expense Per Books (Sch. B-1, B-2) | (2,776) | 17,869 | 15,093 | 11,463 | 3,630 |
| 3 Subtotal | 20,283 | 42,962 | 63,245 | 47,795 | 15,450 |
| 4 Less: Interest Charges (Sch. C-3) | 19,278 | 3,374 | 22,653 | 17,093 | 5,560 |
| 5 Taxable Income Per Books | 1,005 | 39,587 | 40,592 | 30,703 | 9,890 |
| Schedule M Adjustments: | | | | | |
| 6 Permanent Differences (From Sch. C-4) | (6,744) | 6,744 | 0 | 0 | 0 |
| Adjust for Depre AFUDC | 0 | 0 | 0 | 0 | 0 |
| 7 Timing Differences (From Sch. C-5) | 16,940 | (16,940) | 0 | 0 | 0 |
| 8 Total Schedule M Adjustments | 10,196 | (10,196) | 0 | 0 | 0 |
| 9 Taxable Income Before State Taxes | 11,201 | 29,391 | 40,592 | 30,703 | 9,890 |
| 10 Less: State Income Tax Exemption (\$5,000) | (5,000) | | (5,000) | (2,500) | (2,500) |
| 11 State Taxable Income | 6,201 | 29,391 | 35,592 | 28,203 | 7,390 |
| 12 State Income Tax (5.5% of Line 11) | 341 | 1,616 | 1,957 | 1,551 | 406 |
| 13 Emergency Excise Tax | 0 | 0 | 0 | 0 | 0 |
| 14 Credits (Prior Year True-up) | 0 | 0 | 0 | 0 | 0 |
| 15 Current State Income Taxes | 341 | 1,616 | 1,957 | 1,551 | 406 |
| 16 Federal Taxable Income (Line 9 - Line 15) | 10,860 | | 38,635 | 29,152 | 9,484 |
| 17 Federal Income Tax Rate | 34% | 34% | 34% | 34% | 34% |
| 18 Federal Income Taxes (Line 16 x Line 17) | 3,692 | 0 | 13,136 | 9,912 | 3,224 |
| 19 Current Federal Inc. Taxes (Line 18) | 3,692 | 0 | 13,136 | 9,912 | 3,224 |
| Summary | | | | | |
| 20 Current State Income Taxes (Line 15) | 341 | 1,616 | 1,957 | 1,551 | 406 |
| 21 Current Federal Income Taxes (Line 19) | 3,692 | 9,444 | 13,136 | 9,912 | 3,224 |
| 22 Total Current Income Tax Expense (To C-1) | 4,034 | 11,059 | 15,093 | 11,463 | 3,630 |

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

0059

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

| Line No | Description | Total Per Books | Utility Adjustments | Utility Adjusted | Water | Sewer |
|---------|---|-----------------|---------------------|------------------|---------------|--------------|
| 1 | Interest on Long-Term Debt | | | | | |
| 2 | Other Interest Expense - Intercompany | 26,022 | (3,370) | 22,653 | 17,093 | 5,560 |
| 3 | AFUDC (not used for tax calculation) | (6,744) | 6,744 | 0 | 0 | 0 |
| 4 | ITC Interest Synchronization (IRC 46(f)(2) only - See below) | | | | | |
| 5 | Total Used For Tax Calculation | <u>19,278</u> | <u>3,374</u> | <u>22,653</u> | <u>17,093</u> | <u>5,560</u> |

0060

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-4
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Interest during construction

(6,744)

Supporting Schedules: None
Recap Schedules: C-2

0061

Company: Utilities Inc. of Florida - Marion County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [] Final [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 | Water | Sewer |
|--|---|-----------------|-----------------|----------------|
| Timing Differences: | | | | |
| 1 | Book Depreciation and Amortization (12/31/98) Permanent Adjustment | (308,275) | (268,323) | (39,952) |
| 2 | Tax Depreciation and Amortization | <u>327,983</u> | <u>285,476</u> | <u>42,507</u> |
| 3 | Difference | <u>19,708</u> | <u>17,154</u> | <u>2,554</u> |
| 4 | Other Timing Differences (Itemize): | (6,210) | (5,405) | (805) |
| 5 | Deferred Maintenance | (33,262) | (28,951) | (4,311) |
| 6 | Deferred Reg. Comm Exp. | (2,700) | (2,350) | (350) |
| 7 | Amorization of Org. Costs | <u>5,524</u> | <u>4,808</u> | <u>716</u> |
| 8 | Total Timing Differences (To C-2) | <u>(16,940)</u> | <u>(14,745)</u> | <u>(2,195)</u> |
| Timing Differences For State Deferred Taxes: | | | | |
| 9 | Deferred Maintenance | (33,262) | (28,951) | (4,311) |
| 10 | Deferred Reg. Comm Exp. | (2,700) | (2,350) | (350) |
| 11 | CIAC Plant and/or conn. fees | <u>(6,210)</u> | <u>(5,405)</u> | <u>(805)</u> |
| 12 | Total | <u>(42,172)</u> | <u>(36,707)</u> | <u>(5,465)</u> |
| 13 | State Tax Rate | 5.50% | | |
| 14 | State Deferred Taxes (Line 14 x Line 13) | (2,319) | (2,019) | (301) |
| 15 | Correction/Adjustment | <u>(204)</u> | <u>(178)</u> | <u>(26)</u> |
| 16 | Total State Deferred Tax | <u>(2,523)</u> | <u>(2,196)</u> | <u>(327)</u> |
| Timing Differences For Federal Deferred Taxes: | | | | |
| 17 | Depreciation Difference | 19,708 | 17,154 | 2,554 |
| 18 | Deferred Maintenance | (33,262) | (28,951) | (4,311) |
| 19 | Deferred Reg. Comm Exp. | (2,700) | (2,350) | (350) |
| 20 | Amorization of Org. Costs | 5,524 | 4,808 | 716 |
| 21 | CIAC Plant and/or conn. fees | <u>(6,210)</u> | <u>(5,405)</u> | <u>(805)</u> |
| 22 | Total | <u>(16,940)</u> | <u>(14,745)</u> | <u>(2,195)</u> |
| 23 | Deferred SIT | <u>(2,523)</u> | <u>(2,196)</u> | <u>(327)</u> |
| 24 | Net Total | (14,417) | (12,548) | (1,868) |
| 25 | Federal Tax Rate | <u>34.00%</u> | | |
| 26 | Federal Deferred Taxes (Line 26 x Line 27) | (4,902) | (4,266) | (635) |
| 27 | Correction/Adjustment | <u>(2,356)</u> | <u>(2,051)</u> | <u>(305)</u> |
| 28 | Total Federal Deferred Tax | (7,258) | (6,317) | (941) |
| 29 | Add: State Deferred Taxes (Line 17) | <u>(2,523)</u> | <u>(2,196)</u> | <u>(327)</u> |
| 30 | Total Deferred Tax Expense (To C-1) | <u>(9,781)</u> | <u>(8,513)</u> | <u>(1,268)</u> |

Accumulated Deferred Income Taxes
Summary

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-6
Page 1 of 3

Preparer Steven M. Lubertoza

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 | | Accumulated Deferred Income Taxes - State & Federal | | | | Ending Balance |
|------|---------------------|---|-----------------------|-----------------------|---------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback Current Year | Miscellaneous Adjustments | |
| 1 | 12/31/92 | 310,944 | | | | |
| 2 | Tap Fees | | | (2619) | | |
| 3 | Def. Rate Case Exp. | | (1,564) | | | |
| 4 | Def. Maintenance | | 754 | | | |
| 5 | Def. Origination | | 2,190 | | | |
| 6 | Def. ACRS | | 14,660 | | | |
| 7 | Def. Pre ACRS | | 4,084 | | | |
| 8 | | | | | | 293,439 |
| 9 | 12/31/93 | 293,439 | | | | |
| 10 | Tap Fees | | 424 | (2,691) | 0 | |
| 11 | Def. Rate Case Exp. | | (2,828) | | 0 | |
| 12 | Def. Maintenance | | 715 | | 0 | |
| 13 | Def. Origination | | 2,190 | | 0 | |
| 14 | Def. ACRS | | 14,660 | | 0 | |
| 15 | | | | | | 280,969 |
| 16 | 12/31/94 | 280,969 | | | | |
| 17 | Tap Fees | | 512 | (228) | (752) | |
| 18 | Def. Rate Case Exp. | | 286 | | 0 | |
| 19 | Def. Maintenance | | (285) | | 0 | |
| 20 | Def. Origination | | 7,386 | | 0 | |
| 21 | Def. ACRS | | 2,190 | | 0 | |
| 22 | | | | | 0 | 271,860 |
| 23 | 12/31/95 | 271,860 | | | | |
| 24 | Tap Fees | | 1,067 | (267) | | |
| 25 | Def. Rate Case Exp. | | 2,683 | | | |
| 26 | Def. Maintenance | | (5,367) | | | |
| 27 | Def. Origination | | (2,973) | | | |
| 28 | Def. ACRS | | (2,190) | | (850) | |
| 29 | | | | | | 279,757 |
| 30 | 12/31/96 | 279,757 | | | | |
| 31 | Tap Fees | | (159) | (348) | | |
| 32 | Def. Rate Case Exp. | | 8,991 | | | |
| 33 | Def. Maintenance | | 16,631 | | | |
| 34 | Def. Origination | | (8,882) | | | |
| 35 | Def. ACRS | | (2,274) | | | |
| 36 | | | | | | 265,798 |
| 37 | 12/31/97 | 265,798 | | | | |
| 38 | Tap Fees | | (734) | (224) | 777 | |
| 39 | Def. Rate Case Exp. | | 1,367 | | | |
| 40 | Def. Maintenance | | 16,435 | | | |
| 41 | Def. Origination | | 5,594 | | | |
| 42 | Def. ACRS | | (101) | | | |
| 43 | | | | | | 242,684 |
| 44 | 12/31/98 | 242,684 | | | | |
| 45 | Tap Fees | | | (216) | | |
| 46 | Def. Rate Case Exp. | | 1,409 | | | |
| 47 | Def. Maintenance | | 13,730 | | | |
| 48 | Def. Origination | | 1,925 | | | |
| 49 | Def. ACRS | | (101) | | | |
| 50 | | | | | | 225,937 |
| 51 | 12/31/99 | 225,937 | | | | |
| 52 | Tap Fees | | 0 | (211) | | |
| 53 | Def. Rate Case Exp. | | (932) | | | |
| 54 | Def. Maintenance | | 7,598 | | | |
| 55 | Def. Origination | | 1,887 | | | |
| 56 | Def. ACRS | | (101) | | | |
| 57 | | | | | | 217,696 |
| 58 | 12/31/00 | 217,696 | | | | |
| 59 | Tap Fees | | 0 | (206) | 0 | |
| 60 | Def. Rate Case Exp. | | (700) | | 0 | |
| 61 | Def. Maintenance | | (6,100) | | 0 | |
| 62 | Def. Origination | | (3,719) | | 0 | |
| 63 | Def. ACRS | | (101) | | 0 | |
| 64 | | | | | | 228,522 |
| 65 | 12/31/01 | 228,522 | | | | |
| 66 | Tap Fees | | 342 | (204) | 0 | |
| 67 | Def. Rate Case Exp. | | 149 | | 0 | |
| 68 | Def. Maintenance | | (2,256) | | 0 | |
| 69 | Def. Origination | | (3,845) | | 0 | |
| 70 | Def. ACRS | | (1,896) | | 0 | |
| 71 | | | | | | 236,232 |

Accumulated Deferred Income Taxes
Summary

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-6
Page 2 of 3
Preparer Steven M Lubertozz

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 | | Accumulated Deferred Income Taxes - State (Account 190 2) | | | | Ending Balance |
|------|----------|---|--------------------------|-----------------------|---------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback Current Year | Miscellaneous Adjustments | |
| 1 | 12/31/92 | 8,170 | | | | 8,170 |
| 2 | 12/31/93 | 8,170 | 424 (1264) (39) | (72) | 0 0 0 | |
| 3 | 12/31/94 | 7,219 | 512 (658) (509) | (228) | (752) 0 0 | 7,219 |
| 4 | 12/31/95 | 8,854 | 1,067 2,683 (1520) | (267) | 0 0 0 | 8,854 |
| 5 | 12/31/96 | 6,891 | (159) 2,756 958 | (348) | 0 0 0 | 6,891 |
| 6 | 12/31/97 | 3,684 | (734) 2,295 329 | (224) | 0 0 0 | 3,684 |
| 7 | 12/31/98 | 2,018 | 1,409 323 | (216) | 0 0 0 | 2,018 |
| 8 | 12/31/99 | 502 | (932) (637) | (211) | 0 0 0 | 502 |
| 9 | 12/31/00 | 2,282 | (700) (658) | (206) | 0 0 0 | 2,282 |
| 10 | 12/31/01 | 3,846 | 342 149 1,829 | (204) | 0 0 0 | 3,846 |
| | | | | | | 1,730 |

Accumulated Deferred Income Taxes
Summary

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-6
Page 3 of 3
Preparer Steven M Lubertozza

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 | | Accumulated Deferred Income Taxes - Federal (Account 190.1) | | | | |
|------|-------------------|---|-----------------------|-----------------------|---------------------------|----------------|
| | | Beginning Balance | Current Year Deferral | Flowback Current Year | Miscellaneous Adjustments | Ending Balance |
| 1 | 12/31/92 | 302,774 | | | | |
| | Tap Fees | | | (2619) | | |
| | Def Rate Case Exp | | (1564) | | | |
| | Def Maintenance | | 754 | | | |
| | Def Origination | | 2,190 | | | |
| | Def ACRS | | 14,660 | | | |
| | Def Pre ACRS | | 4,084 | | | |
| | | | | | | 285,269 |
| 2 | 12/31/93 | 285,269 | | | | |
| | Tap Fees | | 944 | (2474) | | |
| | Def Rate Case Exp | | 224 | | | |
| | Def Maintenance | | 7,386 | | | |
| | Def Origination | | 2,190 | | | |
| | Def ACRS | | 27,351 | | | |
| | | | | | | 249,648 |
| 3 | 12/31/94 | 249,648 | | | | |
| | Tap Fees | | | (2993) | | |
| | Def Rate Case Exp | | (3847) | | | |
| | Def Maintenance | | (2973) | | | |
| | Def Origination | | (2190) | | | |
| | Def ACRS | | (25327) | | | |
| | | | | | | 286,978 |
| 4 | 12/31/95 | 286,978 | | | | |
| | Tap Fees | | 6,235 | (2869) | | |
| | Def Rate Case Exp | | 15,673 | | | |
| | Def Maintenance | | (8882) | | | |
| | Def Origination | | (2274) | | | |
| | Def ACRS | | (21009) | | (850) | |
| | | | | | | 300,954 |
| 5 | 12/31/96 | 300,954 | | | | |
| | Tap Fees | | (928) | (3345) | | |
| | Def Rate Case Exp | | 16,106 | | | |
| | Def Maintenance | | 5,594 | | | |
| | Def Origination | | (101) | | | |
| | Def ACRS | | (18167) | | | |
| | | | | | | 301,795 |
| 6 | 12/31/97 | 301,795 | | | | |
| | Tap Fees | | | (2995) | 777 | |
| | Def Rate Case Exp | | 13,407 | | | |
| | Def Maintenance | | 1,925 | | | |
| | Def Origination | | (101) | | | |
| | Def ACRS | | (17745) | | | |
| | | | | | | 306,527 |
| 7 | 12/31/98 | 306,527 | | | | |
| | Tap Fees | | | (2556) | | |
| | Def Rate Case Exp | | 8,235 | | | |
| | Def Maintenance | | 1,887 | | | |
| | Def Origination | | (101) | | | |
| | Def ACRS | | (13896) | | | |
| | | | | | | 312,958 |
| 8 | 12/31/99 | 312,958 | | | | |
| | Tap Fees | | | (2358) | | |
| | Def Rate Case Exp | | (5442) | | | |
| | Def Maintenance | | (3719) | | | |
| | Def Origination | | (101) | | | |
| | Def ACRS | | (16878) | | | |
| | | | | | | 341,456 |
| 9 | 12/31/00 | 341,456 | | | | |
| | Tap Fees | | | (2107) | 0 | |
| | Def Rate Case Exp | | (4085) | | 0 | |
| | Def Maintenance | | (3845) | | 0 | |
| | Def Origination | | (1896) | | 0 | |
| | Def ACRS | | (8907) | | 0 | |
| | | | | | | 362,296 |
| 10 | 12/31/01 | 362,296 | | | | |
| | Tap Fees | | 1,995 | (1727) | 0 | |
| | Def Rate Case Exp | | 868 | | 0 | |
| | Def Maintenance | | 10,687 | | 0 | |
| | Def Origination | | (1878) | | 0 | |
| | Def ACRS | | (3146) | | 0 | |

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

Investment Tax Credits Analysis

Florida Public Service Commission

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

Schedule C-7
 Page 1 of 1

Preparer Steven M Lubertozzi

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

1.5% ITC

| Line No | Year | Gross ITC | Acc Amort 12/31/94 | Net ITC 12/31/94 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---------|-------|-----------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1 | Prior | (18,612) | 3,906 | (14,706) | 279 | 279 | 279 | 279 | 279 | 279 | 279 |
| 2 | 1981 | (7,053) | 1,378 | (5,675) | 106 | 106 | 106 | 106 | 106 | 106 | 106 |
| 3 | 1982 | (18,745) | 3,372 | (15,373) | 281 | 281 | 281 | 281 | 281 | 281 | 281 |
| 4 | 1983 | (52,301) | 8,635 | (43,666) | 785 | 785 | 785 | 785 | 785 | 785 | 785 |
| 5 | 1984 | (37,642) | 5,650 | (31,992) | 565 | 565 | 565 | 565 | 565 | 565 | 565 |
| 6 | 1985 | (12,934) | 1,746 | (11,188) | 194 | 194 | 194 | 194 | 194 | 194 | 194 |
| 7 | 1986 | (9,723) | 1,168 | (8,555) | 146 | 146 | 146 | 146 | 146 | 146 | 146 |
| | | | | | <u>2,356</u> | <u>2,356</u> | <u>2,356</u> | <u>2,356</u> | <u>2,356</u> | <u>2,356</u> | <u>2,356</u> |
| | | | | | <u>(131,155)</u> | <u>(128,799)</u> | <u>(126,443)</u> | <u>(124,087)</u> | <u>(119,373)</u> | <u>(117,019)</u> | <u>(114,663)</u> |

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

Investment Tax Credits Analysis

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

Not Applicable

0064

Parent Debt Information

Florida Public Service Commission

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

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

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

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

A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense
to each subsidiary company, including Utilities Inc. of Florida, based on the capital structure of the consolidated group.
This intercompany interest is shown on Schedule C-3, line 2.

0065

Income Tax Returns

Florida Public Service Commission

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

Schedule C-9
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0066

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule C-10
Page 1 of 1
Preparer: Steven M. 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 - Marion County
Docket No 020071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month 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 | 231,125 | 46.02% | 8.59% | 3.95% |
| 2 | Short-Term Debt | 42,258 | 8.41% | 6.62% | 0.56% |
| 3 | Preferred Stock | 0 | 0.00% | | 0.00% |
| 4 | Common Equity | 233,915 | 46.56% | 11.02% | 5.13% |
| 5 | Customer Deposits | (4,865) | -0.97% | 6.00% | -0.06% |
| 6 | Tax Credits - Zero Cost | 0 | 0.00% | | 0.00% |
| 7 | Tax Credits - Wtd. Cost | 0 | 0.00% | | 0.00% |
| 8 | Accum. Deferred Income Tax | 0 | 0.00% | | 0.00% |
| 9 | Other (Explain) | 0 | 0.00% | | 0.00% |
| | | | 0.00% | | 0.00% |
| 10 | Total | <u>502,433</u> | <u>100.00%</u> | | <u>9.58%</u> |

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

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

0068

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

Florida Public Service Commission

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

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozi

Explanation: Provide a reconciliation of a 13-month 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 | Thirteen Month Average | (3) Reconciliation Adjustments | | (4) Pro Rata Percentage | (5) Reconciled To Requested Rate Base |
|----------|----------------------------|----------------------------|---------------------|------------------------------|--------------------------------|----------------|-------------------------------|--|
| | | | | | Pro Rata | Pro Rata | | |
| 1 | Long-Term Debt | 70,000,000 | 72,500,000 | 72,476,923 | (72,245,798) | 45.56% | 231,125 | |
| 2 | Short-Term Debt | 23,801,000 | 7,517,000 | 13,255,885 | (13,213,627) | 8.33% | 42,258 | |
| 3 | Preferred Stock | | | 0 | 0 | 0.00% | 0 | |
| 4 | Common Equity | 76,392,764 | 69,945,301 | 73,349,304 | (73,115,389) | 46.11% | 233,915 | |
| 5 | Customer Deposits | 75,970 | 66,345 | 72,664 | (77,529) | 0.00% | (4,865) | |
| 6 | Tax Credits - Zero Cost | | | 0 | 0 | 0.00% | 0 | |
| 7 | Tax Credits - Wtd. Cost | | | 0 | 0 | 0.00% | 0 | |
| 8 | Accum. Deferred Income Tax | 0 | 0 | 0 | 0 | 0.00% | 0 | |
| 9 | Other (Explain) | | | 0 | 0 | 0.00% | 0 | |
| 10 | Total | <u>170,269,734</u> | <u>150,028,646</u> | <u>159,154,775</u> | <u>(158,652,342)</u> | <u>100.00%</u> | <u>\$502,433</u> | |

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

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

0069

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

Not applicable

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-4
Page 1 of 1

Preparer: Steven M. Lubertozi

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

| Line No. | Lender | (1) Total Interest Expense | (2) Maturity Date | (3) Thirteen Mth. 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-W5
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 | 5,307,692 | 1,000,000 | | | | 9,787 | 486,185 | 495,972 | 9.34% |
| 3 | 9.01% \$1,500,000 due in annual installments beginning November 30, 1998 | 4/10/92 - 11/30/07 | 15,000,000 | 10,269,231 | 1,500,000 | | | | 18,937 | 925,258 | 944,194 | 9.19% |
| 4 | 8.42% \$5,857,143 due in annual installments beginning 2009 | 1/2000 - 1/2015 | 41,000,000 | 41,000,000 | 0 | | | | 75,605 | 3,452,200 | 3,527,805 | 8.60% |
| 5 | 7.87% due June 1, 2005 | 6/1/95 - 6/1/05 | 15,000,000 | 15,000,000 | 0 | | | | 27,660 | 1,180,500 | 1,208,160 | 8.05% |
| 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 | | | 81,345,623 | 71,922,546 | 2,500,000 | 0 | 0 | 0 | 131,989 | 6,044,142 | 6,176,131 # | 8.59% |

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. Lubertozi

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

| (1) For the Month Ended | (2) Beginning Balance | (3) Deposits Received | (5) Deposits Refunded | (6) Ending Balance (2+3-4) |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|
| 12/31/00 | 66,345 | 170 | 1,780 | \$67,955 |
| 1/31/01 | 67,955 | 2,280 | 4,150 | 69,825 |
| 2/28/01 | 69,825 | 1,120 | 1,270 | 69,975 |
| 3/31/01 | 69,975 | 3,040 | 4,040 | 70,975 |
| 4/30/01 | 70,975 | 1,315 | 1,460 | 71,120 |
| 5/31/01 | 71,120 | 2,570 | 4,750 | 73,300 |
| 6/30/01 | 73,300 | 1,285 | 1,790 | 73,805 |
| 7/31/01 | 73,805 | 5,630 | 4,310 | 72,485 |
| 8/31/01 | 72,485 | 1,095 | 1,680 | 73,070 |
| 9/30/01 | 73,070 | 3,450 | 4,870 | 74,490 |
| 10/31/01 | 74,490 | 1,035 | 2,170 | 75,625 |
| 11/30/01 | 75,625 | 3,750 | 4,160 | 76,035 |
| 12/31/01 | 76,035 | 1,675 | 1,610 | 75,970 |
| | | | Thirteen Month Average | <u>\$72,664</u> |

0074

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

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

Explanation: Provide a schedule of present and Proposed Rates

| (1) Class/Meter Size | (2) | | (3) | | (4) | | (5) | | (6) | | (7) | |
|---------------------------|----------------------------|--------|-------|--|--------------------------|--|----------------------------|--------|-------|--|--------------------------|--------|
| | Pre-Filing Bimonthly Rates | | Water | | Proposed Bimonthly Rates | | Pre-Filing Bimonthly Rates | | Sewer | | Proposed Bimonthly Rates | |
| Residential | | | | | | | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | | \$10.61 | | \$ | 58.07 | | | \$ | 69.68 |
| Gallorage Charge/MG | \$ | 2.25 | | | \$3.02 | | \$ | 4.54 | | | \$ | 4.83 |
| <u>Golden Hills</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | | \$10.61 | | | | | | | |
| 1" Meter | \$ | 20.40 | | | \$26.52 | | | | | | | |
| 1" Meter Irrigation | \$ | 20.40 | | | \$26.52 | | | | | | | |
| Gallorage Charge/MG | | 2.25 | | | \$3.02 | | | | | | | |
| General Service | | | | | | | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | | \$10.61 | | \$ | 58.07 | | | \$ | 69.68 |
| 2" Meter Bulk | | | | | | | \$ | 464.51 | | | \$ | 557.41 |
| 5/8" Meter Irrigation | \$ | 8.16 | | | \$10.61 | | | | | | | |
| 1.5" Meter Irrigation | \$ | 40.79 | | | \$53.03 | | | | | | | |
| Gallorage Charge | \$ | 2.25 | | | \$3.02 | | \$ | 5.46 | | | \$ | 5.81 |
| <u>Golden Hills</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | | \$10.61 | | | | | | | |
| 1" Meter | \$ | 20.40 | | | \$26.52 | | | | | | | |
| 1.5" Meter | \$ | 40.79 | | | \$53.03 | | | | | | | |
| 4" Meter | \$ | 203.98 | | | \$265.17 | | | | | | | |
| Gallorage Charge | \$ | 2.25 | | | \$3.02 | | | | | | | |

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 6
 Preparer: Steven M. 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>Average Bill</u> | <u>Revenues</u> |
|------------------------------|-------------------|----------------------|---------------------------|--------------------|---------------------|------------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,265,650 | 825 | \$3.02 | \$10.61 | 13.35 | \$11,226 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 1,821,480 | 269 | \$3.02 | \$10.61 | 17.39 | \$6,934 |
| 1" Meter | 36,719,028 | 3,977 | \$3.02 | \$26.52 | 35.75 | \$163,778 |
| 1" Meter Irrigation | 44,250 | 54 | \$3.02 | \$26.52 | 27.34 | \$850 |
| Total Residential | <u>40,850,408</u> | <u>5,125</u> | | | | <u>\$182,788</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 189,020 | 24 | \$3.02 | \$10.61 | 18.48 | \$699 |
| 5/8" Meter Irrigation | 2,219,980 | 204 | \$3.02 | \$10.61 | 21.49 | \$7,795 |
| 1.5" Meter Irrigation | 824,200 | 12 | \$3.02 | \$53.03 | 121.71 | \$2,811 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 0 | 12 | \$3.02 | \$10.61 | 10.61 | \$64 |
| 1" Meter | 135,070 | 72 | \$3.02 | \$26.52 | 28.40 | \$1,363 |
| 1.5" Meter | 33,350 | 12 | \$3.02 | \$53.03 | 55.81 | \$419 |
| 4" Meter | 1,103,100 | 12 | \$3.02 | \$265.17 | 357.10 | \$4,927 |
| Total General Service | <u>4,504,720</u> | <u>336</u> | | | | <u>\$18,078</u> |
| Total Water Revenues | <u>45,355,128</u> | <u>5,461</u> | | | | <u>\$200,866</u> |

0077

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

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

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>Average Bill</u> | <u>Revenues</u> |
|---------------------------|------------------|----------------------|---------------------------|--------------------|---------------------|-----------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,285,113 | 825 | 4.83 | 69.68 | 72.45 | \$39,781 |
| Total Residential | <u>2,285,113</u> | <u>825</u> | | | | <u>\$39,781</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 55,580 | 12 | 5.81 | 69.68 | 74.32 | \$741 |
| 2" Meter Bulk | 3,665,375 | 8 | 5.81 | 557.41 | 1006.05 | \$23,581 |
| Total General Service | <u>3,720,955</u> | <u>20</u> | | | | <u>\$24,322</u> |
| Total Sewer Revenues | <u>6,006,068</u> | <u>845</u> | | | | <u>\$64,103</u> |

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

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

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

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

There was no index for Marion County in 2001

| <u>Class/ Meter Size</u> | <u>Gallons</u> | <u>Billing Units</u> | <u>Rates per 1000 gal</u> | <u>Bimonthly Base Charge</u> | <u>Average Bill</u> | <u>Revenues</u> |
|--------------------------------------|-------------------|----------------------|---------------------------|------------------------------|---------------------|------------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,265,650 | 825 | \$ 2.25 | \$ 8.16 | 10.91 | \$8,463 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 1,821,480 | 269 | \$ 2.25 | \$ 8.16 | 14.94 | \$5,195 |
| 1" Meter | 36,719,028 | 3,977 | \$ 2.25 | \$ 20.40 | 29.63 | \$123,187 |
| 1" Meter Irrigation | 44,250 | 54 | \$ 2.25 | \$ 20.40 | 21.22 | \$650 |
| Total Residential | <u>40,850,408</u> | <u>5,125</u> | | | | <u>\$137,495</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 189,020 | 24 | \$ 2.25 | \$ 8.16 | 16.04 | \$523 |
| 5/8" Meter Irrigation | 2,219,980 | 204 | \$ 2.25 | \$ 8.16 | 19.04 | \$5,827 |
| 1.5" Meter Irrigation | 824,200 | 12 | \$ 2.25 | \$ 40.79 | 109.47 | \$2,099 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 0 | 12 | \$ 2.25 | \$ 8.16 | 8.16 | \$49 |
| 1" Meter | 135,070 | 72 | \$ 2.25 | \$ 20.40 | 22.28 | \$1,038 |
| 1.5" Meter | 33,350 | 12 | \$ 2.25 | \$ 40.79 | 43.57 | \$320 |
| 4" Meter | 1,103,100 | 12 | \$ 2.25 | \$203.98 | 295.91 | \$3,706 |
| Total General Service | <u>4,504,720</u> | <u>336</u> | | | | <u>\$13,562</u> |
| Total Water Revenues | <u>45,355,128</u> | <u>5,461</u> | | | | <u>\$151,057</u> |
| Revenues per General Ledger | | 150,437 | | | | |
| Adjustments | | | | | | |
| Adjusted Revenues per General Ledger | | <u>150,437</u> | | | | |
| Revenues per Above | | <u>151,057</u> | | | | |
| Unreconcilable Difference | | <u>(620)</u> | | | | |
| Unreconcilable Difference Percent | | -0.41% | | | | |

0076

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

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

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

| <u>Class/Meter Size</u> | <u>Gallons</u> | <u>Billing Units</u> | <u>Rates per 1000 gal</u> | <u>Base Charge</u> | <u>Average Bill</u> | <u>Revenues</u> |
|------------------------------|------------------|----------------------|---------------------------|--------------------|---------------------|-----------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,285,113 | 825 | 4.54 | 58.07 | 60.84 | \$34,322 |
| Total Residential | <u>2,285,113</u> | <u>825</u> | | | | <u>\$34,322</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 55,580 | 12 | 5.46 | 58.07 | 62.70 | \$652 |
| 2" Meter Bulk | 3,665,375 | 8 | 5.46 | 464.51 | 913.15 | \$21,910 |
| Total General Service | <u>3,720,955</u> | <u>20</u> | | | | <u>\$22,562</u> |
| Total Sewer Revenues | <u>6,006,068</u> | <u>845</u> | | | | <u>\$56,884</u> |

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

0078

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

Schedule E-4
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

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

0081

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

Schedule E-5
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0082

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County

Schedule E-6

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

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

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County

Schedule E-7

Docket No 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule not required for a sewer only rate application.

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

Not Applicable

0084

on

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Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-8
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

None

0086

Service Availability Charges Schedule

Florida Public Service Commission

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

Guaranteed Revenues Received

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County

Schedule E-11

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

| <u>(1)</u> <u>For the</u> <u>Year Ended</u> | <u>(2)</u> <u>Residential</u> | <u>(3)</u> <u>General</u> <u>Service</u> | <u>(4)</u> <u>Other</u> | <u>(5)</u> <u>Total</u> |
|---|----------------------------------|--|----------------------------|----------------------------|
|---|----------------------------------|--|----------------------------|----------------------------|

None

Company: Utilities Inc. of Florida - Marion County

Schedule E-12

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

Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

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

Schedule E-13
Page 1 of 1
Preparer Steven M Lubertozza

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) <u>Class/Meter Size</u> | (2) <u>Historical Year Bills</u> | (3) <u>Proj Factor</u> | (4) <u>Proj Test Year Bills</u> | (5) <u>Test Year Consumption</u> | (6) <u>Proj Factor</u> | (7) <u>Project TY Consumption</u> | (8) <u>Present Rates</u> |
|--------------------------------|---|-------------------------------|--|---|-------------------------------|--|---------------------------------|
|--------------------------------|---|-------------------------------|--|---|-------------------------------|--|---------------------------------|

Not Applicable

0090

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertoza

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

| (1) 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 | 265 | 0 | 0.00% |
| 1,000 | 2 | 6 | 2,460 | 2,460 | 262 | 264,740 | 0.07% |
| 2,000 | 17 | 23 | 33,480 | 35,940 | 246 | 527,020 | 1.00% |
| 3,000 | 24 | 47 | 70,620 | 106,560 | 222 | 772,560 | 2.96% |
| 4,000 | 15 | 62 | 59,600 | 166,160 | 207 | 994,560 | 4.61% |
| 5,000 | 24 | 86 | 120,000 | 286,160 | 183 | 1,201,660 | 7.95% |
| 6,000 | 10 | 96 | 60,000 | 346,160 | 173 | 1,384,760 | 9.61% |
| 7,000 | 16 | 112 | 112,000 | 458,160 | 157 | 1,557,860 | 12.72% |
| 8,000 | 4 | 116 | 32,000 | 490,160 | 153 | 1,714,960 | 13.61% |
| 9,000 | 22 | 138 | 198,000 | 688,160 | 131 | 1,868,060 | 19.11% |
| 10,000 | 16 | 154 | 160,000 | 848,160 | 115 | 1,999,160 | 23.56% |
| 11,000 | 10 | 164 | 110,000 | 958,160 | 105 | 2,114,260 | 26.61% |
| 12,000 | 14 | 178 | 168,000 | 1,126,160 | 91 | 2,219,360 | 31.28% |
| 13,000 | 12 | 190 | 156,000 | 1,282,160 | 79 | 2,310,460 | 35.61% |
| 14,000 | 4 | 194 | 56,000 | 1,338,160 | 75 | 2,389,560 | 37.16% |
| 15,000 | 12 | 206 | 180,000 | 1,518,160 | 63 | 2,464,660 | 42.16% |
| 16,000 | 8 | 214 | 128,000 | 1,646,160 | 55 | 2,527,760 | 45.72% |
| 17,000 | 12 | 226 | 204,000 | 1,850,160 | 43 | 2,582,860 | 51.38% |
| 18,000 | 0 | 226 | 0 | 1,850,160 | 43 | 2,625,960 | 51.38% |
| 19,000 | 0 | 226 | 0 | 1,850,160 | 43 | 2,669,060 | 51.38% |
| 20,000 | 4 | 230 | 80,000 | 1,930,160 | 39 | 2,712,160 | 53.61% |
| 21,000 | 0 | 230 | 0 | 1,930,160 | 39 | 2,751,260 | 53.61% |
| 22,000 | 2 | 232 | 44,000 | 1,974,160 | 37 | 2,790,360 | 54.83% |
| 23,000 | 2 | 234 | 46,000 | 2,020,160 | 35 | 2,827,460 | 56.11% |
| 24,000 | 0 | 234 | 0 | 2,020,160 | 35 | 2,862,560 | 56.11% |
| 25,000 | 2 | 236 | 50,000 | 2,070,160 | 33 | 2,897,660 | 57.49% |
| 26,000 | 2 | 238 | 52,000 | 2,122,160 | 31 | 2,930,760 | 58.94% |
| 27,000 | 0 | 238 | 0 | 2,122,160 | 31 | 2,961,860 | 58.94% |
| 28,000 | 2 | 240 | 56,000 | 2,178,160 | 29 | 2,992,960 | 60.49% |
| 29,000 | 4 | 244 | 116,000 | 2,294,160 | 25 | 3,022,060 | 63.71% |
| 30,000 | 0 | 244 | 0 | 2,294,160 | 25 | 3,047,160 | 63.71% |
| 31,000 | 0 | 244 | 0 | 2,294,160 | 25 | 3,072,260 | 63.71% |
| 32,000 | 0 | 244 | 0 | 2,294,160 | 25 | 3,097,360 | 63.71% |
| 33,000 | 0 | 244 | 0 | 2,294,160 | 25 | 3,122,460 | 63.71% |
| 34,000 | 0 | 244 | 0 | 2,294,160 | 25 | 3,147,560 | 63.71% |
| 35,000 | 3 | 247 | 108,500 | 2,402,660 | 22 | 3,172,660 | 66.73% |
| 36,000 | 2 | 249 | 72,000 | 2,474,660 | 20 | 3,194,660 | 68.73% |
| 37,000 | 0 | 249 | 0 | 2,474,660 | 20 | 3,214,660 | 68.73% |
| 38,000 | 2 | 251 | 76,000 | 2,550,660 | 18 | 3,234,660 | 70.84% |
| 39,000 | 2 | 253 | 78,000 | 2,628,660 | 16 | 3,252,660 | 73.00% |
| 40,000 | 0 | 253 | 0 | 2,628,660 | 16 | 3,268,660 | 73.00% |
| 41,000 | 2 | 255 | 82,000 | 2,710,660 | 14 | 3,284,660 | 75.28% |
| 42,000 | 0 | 255 | 0 | 2,710,660 | 14 | 3,298,660 | 75.28% |
| 43,000 | 0 | 255 | 0 | 2,710,660 | 14 | 3,312,660 | 75.28% |
| 44,000 | 2 | 257 | 88,000 | 2,798,660 | 12 | 3,326,660 | 77.73% |
| 45,000 | 0 | 257 | 0 | 2,798,660 | 12 | 3,338,660 | 77.73% |

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Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No.

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

Preparer Steven M Lubertoza

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 46,000 | 2 | 259 | 92,000 | 2,890,660 | 10 | 3,350,660 | 80.28% |
| 47,000 | 0 | 259 | 0 | 2,890,660 | 10 | 3,360,660 | 80.28% |
| 48,000 | 0 | 259 | 0 | 2,890,660 | 10 | 3,370,660 | 80.28% |
| 49,000 | 0 | 259 | 0 | 2,890,660 | 10 | 3,380,660 | 80.28% |
| 50,000 | 0 | 259 | 0 | 2,890,660 | 10 | 3,390,660 | 80.28% |
| 51,000 | 2 | 261 | 102,000 | 2,992,660 | 8 | 3,400,660 | 83.11% |
| 52,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,408,660 | 83.11% |
| 53,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,416,660 | 83.11% |
| 54,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,424,660 | 83.11% |
| 55,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,432,660 | 83.11% |
| 56,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,440,660 | 83.11% |
| 57,000 | 0 | 261 | 0 | 2,992,660 | 8 | 3,448,660 | 83.11% |
| 58,000 | 2 | 263 | 116,000 | 3,108,660 | 6 | 3,456,660 | 86.34% |
| 59,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,462,660 | 86.34% |
| 60,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,468,660 | 86.34% |
| 61,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,474,660 | 86.34% |
| 62,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,480,660 | 86.34% |
| 63,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,486,660 | 86.34% |
| 64,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,492,660 | 86.34% |
| 65,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,498,660 | 86.34% |
| 66,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,504,660 | 86.34% |
| 67,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,510,660 | 86.34% |
| 68,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,516,660 | 86.34% |
| 69,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,522,660 | 86.34% |
| 70,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,528,660 | 86.34% |
| 71,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,534,660 | 86.34% |
| 72,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,540,660 | 86.34% |
| 73,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,546,660 | 86.34% |
| 74,000 | 0 | 263 | 0 | 3,108,660 | 6 | 3,552,660 | 86.34% |
| 75,000 | 2 | 265 | 150,000 | 3,258,660 | 4 | 3,558,660 | 90.50% |
| 76,000 | 0 | 265 | 0 | 3,258,660 | 4 | 3,562,660 | 90.50% |
| 77,000 | 0 | 265 | 0 | 3,258,660 | 4 | 3,566,660 | 90.50% |
| 78,000 | 2 | 267 | 156,000 | 3,414,660 | 2 | 3,570,660 | 94.83% |
| 79,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,572,660 | 94.83% |
| 80,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,574,660 | 94.83% |
| 81,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,576,660 | 94.83% |
| 82,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,578,660 | 94.83% |
| 83,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,580,660 | 94.83% |
| 84,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,582,660 | 94.83% |
| 85,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,584,660 | 94.83% |
| 86,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,586,660 | 94.83% |
| 87,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,588,660 | 94.83% |
| 88,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,590,660 | 94.83% |
| 89,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,592,660 | 94.83% |
| 90,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,594,660 | 94.83% |
| 91,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,596,660 | 94.83% |

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Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No.

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

Preparer: Steven M. Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|---------------------------------|--------------------|----------------|---------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed [(1) X (2)] | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5)] | Percentage of Total |
| 92,000 | 0 | 267 | 0 | 3,414,660 | 2 | 3,598,660 | 94.83% |
| 93,000 | 2 | 269 | 186,000 | 3,600,660 | 0 | 3,600,660 | 100.00% |
| | <u>269</u> | <u>269</u> | <u>3,600,660</u> | <u>3,600,660</u> | <u>0</u> | <u>3,600,660</u> | |

Data recorded for 5/8" meter residential water customers. (63001)
 Note The information contained in this schedule has been rounded. In addition, the Utilities current computer system does not allow for this information to be obtain for any consumption over 199,000

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Company Utilities, Inc of Florida
 Docket No

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

Preparer Steven M Lubertozi

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

| (1) 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% |
| | <u>12</u> | <u>12</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |

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

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer Steven M Lubertoza

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5)] | Percentage of Total |
| 0 | 44 | 44 | 0 | 0 | 10 | 0 | 0 00% |
| 1,000 | 0 | 44 | 0 | 0 | 10 | 10,000 | 0 00% |
| 2,000 | 0 | 44 | 0 | 0 | 10 | 20,000 | 0 00% |
| 3,000 | 0 | 44 | 0 | 0 | 10 | 30,000 | 0 00% |
| 4,000 | 0 | 44 | 0 | 0 | 10 | 40,000 | 0 00% |
| 5,000 | 0 | 44 | 0 | 0 | 10 | 50,000 | 0 00% |
| 6,000 | 2 | 46 | 12,000 | 12,000 | 8 | 60,000 | 13 64% |
| 7,000 | 2 | 48 | 14,000 | 26,000 | 6 | 68,000 | 29 55% |
| 8,000 | 2 | 50 | 16,000 | 42,000 | 4 | 74,000 | 47 73% |
| 9,000 | 2 | 52 | 18,000 | 60,000 | 2 | 78,000 | 68 18% |
| 10,000 | 0 | 52 | 0 | 60,000 | 2 | 80,000 | 68 18% |
| 11,000 | 0 | 52 | 0 | 60,000 | 2 | 82,000 | 68 18% |
| 12,000 | 0 | 52 | 0 | 60,000 | 2 | 84,000 | 68 18% |
| 13,000 | 0 | 52 | 0 | 60,000 | 2 | 86,000 | 68 18% |
| 14,000 | 2 | 54 | 28,000 | 88,000 | 0 | 88,000 | 100 00% |
| 15,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 16,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 17,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 18,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 19,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 20,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 21,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 22,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 23,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 24,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 25,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 26,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 27,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 28,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 29,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 30,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 31,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 32,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 33,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 34,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 35,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 36,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 37,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 38,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 39,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| 40,000 | 0 | 54 | 0 | 88,000 | 0 | 88,000 | 100 00% |
| | <u>54</u> | <u>54</u> | <u>88,000</u> | <u>88,000</u> | <u>0</u> | <u>88,000</u> | |

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

Company: Utilities, Inc. of Florida
 Docket No :

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

Preparer: Steven M. Lubertozz

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|-------------------------------|--------------------|----------------|--------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 220 | 220 | 0 | 0 | 3,758 | 0 | 0.00% |
| 1,000 | 94 | 314 | 93,760 | 93,760 | 3,664 | 3,757,543 | 0.13% |
| 2,000 | 112 | 426 | 223,920 | 317,680 | 3,552 | 7,421,326 | 0.44% |
| 3,000 | 164 | 590 | 492,000 | 809,680 | 3,388 | 10,973,149 | 1.13% |
| 4,000 | 127 | 717 | 509,120 | 1,318,800 | 3,261 | 14,360,972 | 1.83% |
| 5,000 | 199 | 916 | 995,700 | 2,314,500 | 3,061 | 17,621,515 | 3.22% |
| 6,000 | 213 | 1,129 | 1,279,440 | 3,593,940 | 2,848 | 20,682,918 | 5.00% |
| 7,000 | 194 | 1,323 | 1,355,060 | 4,949,000 | 2,655 | 23,531,081 | 6.88% |
| 8,000 | 195 | 1,517 | 1,556,160 | 6,505,160 | 2,460 | 26,185,664 | 9.04% |
| 9,000 | 197 | 1,714 | 1,768,500 | 8,273,660 | 2,264 | 28,645,727 | 11.50% |
| 10,000 | 186 | 1,899 | 1,856,400 | 10,130,060 | 2,078 | 30,909,290 | 14.08% |
| 11,000 | 166 | 2,066 | 1,829,300 | 11,959,360 | 1,912 | 32,987,213 | 16.62% |
| 12,000 | 115 | 2,181 | 1,382,400 | 13,341,760 | 1,796 | 34,898,836 | 18.55% |
| 13,000 | 114 | 2,295 | 1,482,000 | 14,823,760 | 1,682 | 36,695,259 | 20.61% |
| 14,000 | 130 | 2,424 | 1,813,280 | 16,637,040 | 1,553 | 38,377,682 | 23.13% |
| 15,000 | 99 | 2,524 | 1,491,900 | 18,128,940 | 1,453 | 39,930,585 | 25.20% |
| 16,000 | 96 | 2,620 | 1,542,400 | 19,671,340 | 1,357 | 41,384,028 | 27.34% |
| 17,000 | 92 | 2,712 | 1,564,000 | 21,235,340 | 1,265 | 42,741,071 | 29.52% |
| 18,000 | 95 | 2,808 | 1,716,840 | 22,952,180 | 1,170 | 44,006,114 | 31.91% |
| 19,000 | 62 | 2,870 | 1,178,000 | 24,130,180 | 1,108 | 45,175,777 | 33.54% |
| 20,000 | 53 | 2,923 | 1,066,800 | 25,196,980 | 1,054 | 46,283,440 | 35.03% |
| 21,000 | 47 | 2,970 | 987,840 | 26,184,820 | 1,007 | 47,337,763 | 36.40% |
| 22,000 | 63 | 3,033 | 1,378,520 | 27,563,340 | 945 | 48,345,046 | 38.32% |
| 23,000 | 62 | 3,095 | 1,426,000 | 28,989,340 | 883 | 49,289,669 | 40.30% |
| 24,000 | 42 | 3,137 | 1,006,560 | 29,995,900 | 841 | 50,172,292 | 41.70% |
| 25,000 | 36 | 3,173 | 900,000 | 30,895,900 | 805 | 51,012,975 | 42.95% |
| 26,000 | 29 | 3,202 | 762,840 | 31,658,740 | 775 | 51,817,658 | 44.01% |
| 27,000 | 28 | 3,230 | 756,000 | 32,414,740 | 747 | 52,593,001 | 45.06% |
| 28,000 | 24 | 3,254 | 659,680 | 33,074,420 | 724 | 53,340,344 | 45.98% |
| 29,000 | 42 | 3,296 | 1,218,000 | 34,292,420 | 682 | 54,064,127 | 47.67% |
| 30,000 | 20 | 3,316 | 600,000 | 34,892,420 | 662 | 54,745,910 | 48.50% |
| 31,000 | 26 | 3,342 | 806,000 | 35,698,420 | 636 | 55,407,693 | 49.62% |
| 32,000 | 22 | 3,364 | 704,000 | 36,402,420 | 614 | 56,043,476 | 50.60% |
| 33,000 | 10 | 3,374 | 330,000 | 36,732,420 | 604 | 56,657,259 | 51.06% |
| 34,000 | 20 | 3,394 | 680,000 | 37,412,420 | 584 | 57,261,042 | 52.01% |
| 35,000 | 26 | 3,420 | 910,000 | 38,322,420 | 558 | 57,844,825 | 53.27% |
| 36,000 | 26 | 3,446 | 936,000 | 39,258,420 | 532 | 58,402,608 | 54.57% |
| 37,000 | 22 | 3,468 | 814,000 | 40,072,420 | 510 | 58,934,391 | 55.70% |
| 38,000 | 26 | 3,494 | 988,000 | 41,060,420 | 484 | 59,444,174 | 57.08% |
| 39,000 | 26 | 3,520 | 1,014,000 | 42,074,420 | 458 | 59,927,957 | 58.49% |
| 40,000 | 14 | 3,534 | 560,000 | 42,634,420 | 444 | 60,385,740 | 59.27% |
| 41,000 | 22 | 3,555 | 893,800 | 43,528,220 | 422 | 60,829,523 | 60.51% |
| 42,000 | 21 | 3,576 | 873,600 | 44,401,820 | 401 | 61,251,506 | 61.72% |
| 43,000 | 16 | 3,592 | 688,000 | 45,089,820 | 385 | 61,652,689 | 62.68% |
| 44,000 | 13 | 3,605 | 572,000 | 45,661,820 | 372 | 62,037,872 | 63.47% |
| 45,000 | 10 | 3,615 | 450,000 | 46,111,820 | 362 | 62,410,055 | 64.10% |

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc of Florida
 Docket No

Schedule E-14
 Page 7 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 46,000 | 20 | 3,635 | 920,000 | 47,031,820 | 342 | 62,772,238 | 65.38% |
| 47,000 | 8 | 3,643 | 376,000 | 47,407,820 | 334 | 63,114,421 | 65.90% |
| 48,000 | 12 | 3,655 | 576,000 | 47,983,820 | 322 | 63,448,604 | 66.70% |
| 49,000 | 18 | 3,673 | 882,000 | 48,865,820 | 304 | 63,770,787 | 67.93% |
| 50,000 | 20 | 3,693 | 1,000,000 | 49,865,820 | 284 | 64,074,970 | 69.32% |
| 51,000 | 10 | 3,703 | 510,000 | 50,375,820 | 274 | 64,359,153 | 70.03% |
| 52,000 | 8 | 3,711 | 416,000 | 50,791,820 | 266 | 64,633,336 | 70.60% |
| 53,000 | 10 | 3,721 | 530,000 | 51,321,820 | 256 | 64,899,519 | 71.34% |
| 54,000 | 12 | 3,733 | 648,000 | 51,969,820 | 244 | 65,155,702 | 72.24% |
| 55,000 | 8 | 3,741 | 440,000 | 52,409,820 | 236 | 65,399,885 | 72.85% |
| 56,000 | 6 | 3,747 | 336,000 | 52,745,820 | 230 | 65,636,068 | 73.32% |
| 57,000 | 10 | 3,757 | 570,000 | 53,315,820 | 220 | 65,866,251 | 74.11% |
| 58,000 | 8 | 3,765 | 464,000 | 53,779,820 | 212 | 66,086,434 | 74.76% |
| 59,000 | 10 | 3,775 | 590,000 | 54,369,820 | 202 | 66,298,617 | 75.58% |
| 60,000 | 12 | 3,787 | 720,000 | 55,089,820 | 190 | 66,500,800 | 76.58% |
| 61,000 | 6 | 3,793 | 366,000 | 55,455,820 | 184 | 66,690,983 | 77.09% |
| 62,000 | 6 | 3,799 | 372,000 | 55,827,820 | 178 | 66,875,166 | 77.60% |
| 63,000 | 17 | 3,816 | 1,071,000 | 56,898,820 | 161 | 67,053,349 | 79.09% |
| 64,000 | 2 | 3,818 | 128,000 | 57,026,820 | 159 | 67,214,532 | 79.27% |
| 65,000 | 8 | 3,826 | 501,995 | 57,528,815 | 151 | 67,373,715 | 79.97% |
| 66,000 | 6 | 3,832 | 396,000 | 57,924,815 | 145 | 67,525,175 | 80.52% |
| 67,000 | 10 | 3,842 | 670,000 | 58,594,815 | 135 | 67,670,635 | 81.45% |
| 68,000 | 10 | 3,852 | 680,000 | 59,274,815 | 125 | 67,806,095 | 82.40% |
| 69,000 | 0 | 3,852 | 0 | 59,274,815 | 125 | 67,931,555 | 82.40% |
| 70,000 | 2 | 3,854 | 140,000 | 59,414,815 | 123 | 68,057,015 | 82.59% |
| 71,000 | 4 | 3,858 | 284,000 | 59,698,815 | 119 | 68,180,475 | 82.99% |
| 72,000 | 10 | 3,868 | 720,000 | 60,418,815 | 109 | 68,299,935 | 83.99% |
| 73,000 | 8 | 3,876 | 588,380 | 61,007,195 | 101 | 68,409,395 | 84.80% |
| 74,000 | 2 | 3,878 | 148,000 | 61,155,195 | 99 | 68,510,795 | 85.01% |
| 75,000 | 4 | 3,882 | 300,000 | 61,455,195 | 95 | 68,610,195 | 85.43% |
| 76,000 | 2 | 3,884 | 152,000 | 61,607,195 | 93 | 68,705,595 | 85.64% |
| 77,000 | 5 | 3,889 | 385,000 | 61,992,195 | 88 | 68,798,995 | 86.17% |
| 78,000 | 4 | 3,893 | 312,000 | 62,304,195 | 84 | 68,887,395 | 86.61% |
| 79,000 | 0 | 3,893 | 0 | 62,304,195 | 84 | 68,971,795 | 86.61% |
| 80,000 | 4 | 3,897 | 320,000 | 62,624,195 | 80 | 69,056,195 | 87.05% |
| 81,000 | 2 | 3,899 | 162,000 | 62,786,195 | 78 | 69,136,595 | 87.28% |
| 82,000 | 2 | 3,901 | 164,000 | 62,950,195 | 76 | 69,214,995 | 87.51% |
| 83,000 | 2 | 3,903 | 166,000 | 63,116,195 | 74 | 69,291,395 | 87.74% |
| 84,000 | 2 | 3,905 | 168,000 | 63,284,195 | 72 | 69,365,795 | 87.97% |
| 85,000 | 4 | 3,909 | 340,000 | 63,624,195 | 68 | 69,438,195 | 88.44% |
| 86,000 | 4 | 3,913 | 344,000 | 63,968,195 | 64 | 69,506,595 | 88.92% |
| 87,000 | 2 | 3,915 | 174,000 | 64,142,195 | 62 | 69,570,995 | 89.16% |
| 88,000 | 0 | 3,915 | 0 | 64,142,195 | 62 | 69,633,395 | 89.16% |
| 89,000 | 0 | 3,915 | 0 | 64,142,195 | 62 | 69,695,795 | 89.16% |
| 90,000 | 4 | 3,919 | 360,000 | 64,502,195 | 58 | 69,758,195 | 89.66% |
| 91,000 | 2 | 3,921 | 182,000 | 64,684,195 | 56 | 69,816,595 | 89.92% |

0094A

Company: Utilites, Inc. of Florida
 Docket No

Schedule E-14
 Page 2 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5)] | Percentage of Total |
| 92,000 | 0 | 3,921 | 0 | 64,684,195 | 56 | 69,872,995 | 89.92% |
| 93,000 | 2 | 3,923 | 186,000 | 64,870,195 | 54 | 69,929,395 | 90.17% |
| 94,000 | 4 | 3,927 | 376,000 | 65,246,195 | 50 | 69,983,795 | 90.70% |
| 95,000 | 0 | 3,927 | 0 | 65,246,195 | 50 | 70,034,195 | 90.70% |
| 96,000 | 0 | 3,927 | 0 | 65,246,195 | 50 | 70,084,595 | 90.70% |
| 97,000 | 0 | 3,927 | 0 | 65,246,195 | 50 | 70,134,995 | 90.70% |
| 98,000 | 2 | 3,929 | 196,000 | 65,442,195 | 48 | 70,185,395 | 90.97% |
| 99,000 | 2 | 3,931 | 198,000 | 65,640,195 | 46 | 70,233,795 | 91.24% |
| 100,000 | 2 | 3,933 | 200,000 | 65,840,195 | 44 | 70,280,195 | 91.52% |
| 101,000 | 2 | 3,935 | 202,000 | 66,042,195 | 42 | 70,324,595 | 91.80% |
| 102,000 | 4 | 3,939 | 408,000 | 66,450,195 | 38 | 70,366,995 | 92.37% |
| 103,000 | 0 | 3,939 | 0 | 66,450,195 | 38 | 70,405,395 | 92.37% |
| 104,000 | 2 | 3,941 | 208,000 | 66,658,195 | 36 | 70,443,795 | 92.66% |
| 105,000 | 0 | 3,941 | 0 | 66,658,195 | 36 | 70,480,195 | 92.66% |
| 106,000 | 0 | 3,941 | 0 | 66,658,195 | 36 | 70,516,595 | 92.66% |
| 107,000 | 2 | 3,943 | 214,000 | 66,872,195 | 34 | 70,552,995 | 92.96% |
| 108,000 | 0 | 3,943 | 0 | 66,872,195 | 34 | 70,587,395 | 92.96% |
| 109,000 | 0 | 3,943 | 0 | 66,872,195 | 34 | 70,621,795 | 92.96% |
| 110,000 | 2 | 3,945 | 220,000 | 67,092,195 | 32 | 70,656,195 | 93.26% |
| 111,000 | 0 | 3,945 | 0 | 67,092,195 | 32 | 70,688,595 | 93.26% |
| 112,000 | 2 | 3,947 | 224,000 | 67,316,195 | 30 | 70,720,995 | 93.57% |
| 113,000 | 0 | 3,947 | 0 | 67,316,195 | 30 | 70,751,395 | 93.57% |
| 114,000 | 0 | 3,947 | 0 | 67,316,195 | 30 | 70,781,795 | 93.57% |
| 115,000 | 2 | 3,949 | 230,000 | 67,546,195 | 28 | 70,812,195 | 93.89% |
| 116,000 | 2 | 3,951 | 278,400 | 67,824,595 | 26 | 70,840,595 | 94.28% |
| 117,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,866,595 | 94.28% |
| 118,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,892,595 | 94.28% |
| 119,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,918,595 | 94.28% |
| 120,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,944,595 | 94.28% |
| 121,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,970,595 | 94.28% |
| 122,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 70,996,595 | 94.28% |
| 123,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,022,595 | 94.28% |
| 124,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,048,595 | 94.28% |
| 125,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,074,595 | 94.28% |
| 126,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,100,595 | 94.28% |
| 127,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,126,595 | 94.28% |
| 128,000 | 0 | 3,951 | 0 | 67,824,595 | 26 | 71,152,595 | 94.28% |
| 129,000 | 2 | 3,953 | 258,000 | 68,082,595 | 24 | 71,178,595 | 94.64% |
| 130,000 | 0 | 3,953 | 0 | 68,082,595 | 24 | 71,202,595 | 94.64% |
| 131,000 | 2 | 3,955 | 262,000 | 68,344,595 | 22 | 71,226,595 | 95.00% |
| 132,000 | 2 | 3,957 | 264,000 | 68,608,595 | 20 | 71,248,595 | 95.37% |
| 133,000 | 0 | 3,957 | 0 | 68,608,595 | 20 | 71,268,595 | 95.37% |
| 134,000 | 0 | 3,957 | 0 | 68,608,595 | 20 | 71,288,595 | 95.37% |
| 135,000 | 0 | 3,957 | 0 | 68,608,595 | 20 | 71,308,595 | 95.37% |
| 136,000 | 0 | 3,957 | 0 | 68,608,595 | 20 | 71,328,595 | 95.37% |
| 137,000 | 0 | 3,957 | 0 | 68,608,595 | 20 | 71,348,595 | 95.37% |

0094B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 138,000 | 2 | 3,959 | 276,000 | 68,884,595 | 18 | 71,368,595 | 95.75% |
| 139,000 | 0 | 3,959 | 0 | 68,884,595 | 18 | 71,386,595 | 95.75% |
| 140,000 | 0 | 3,959 | 0 | 68,884,595 | 18 | 71,404,595 | 95.75% |
| 141,000 | 4 | 3,963 | 564,000 | 69,448,595 | 14 | 71,422,595 | 96.54% |
| 142,000 | 2 | 3,965 | 284,000 | 69,732,595 | 12 | 71,436,595 | 96.93% |
| 143,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,448,595 | 96.93% |
| 144,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,460,595 | 96.93% |
| 145,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,472,595 | 96.93% |
| 146,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,484,595 | 96.93% |
| 147,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,496,595 | 96.93% |
| 148,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,508,595 | 96.93% |
| 149,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,520,595 | 96.93% |
| 150,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,532,595 | 96.93% |
| 151,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,544,595 | 96.93% |
| 152,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,556,595 | 96.93% |
| 153,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,568,595 | 96.93% |
| 154,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,580,595 | 96.93% |
| 155,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,592,595 | 96.93% |
| 156,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,604,595 | 96.93% |
| 157,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,616,595 | 96.93% |
| 158,000 | 0 | 3,965 | 0 | 69,732,595 | 12 | 71,628,595 | 96.93% |
| 159,000 | 2 | 3,967 | 318,000 | 70,050,595 | 10 | 71,640,595 | 97.38% |
| 160,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,650,595 | 97.38% |
| 161,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,660,595 | 97.38% |
| 162,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,670,595 | 97.38% |
| 163,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,680,595 | 97.38% |
| 164,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,690,595 | 97.38% |
| 165,000 | 0 | 3,967 | 0 | 70,050,595 | 10 | 71,700,595 | 97.38% |
| 166,000 | 2 | 3,969 | 332,000 | 70,382,595 | 8 | 71,710,595 | 97.84% |
| 167,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,718,595 | 97.84% |
| 168,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,726,595 | 97.84% |
| 169,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,734,595 | 97.84% |
| 170,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,742,595 | 97.84% |
| 171,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,750,595 | 97.84% |
| 172,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,758,595 | 97.84% |
| 173,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,766,595 | 97.84% |
| 174,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,774,595 | 97.84% |
| 175,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,782,595 | 97.84% |
| 176,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,790,595 | 97.84% |
| 177,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,798,595 | 97.84% |
| 178,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,806,595 | 97.84% |
| 179,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,814,595 | 97.84% |
| 180,000 | 0 | 3,969 | 0 | 70,382,595 | 8 | 71,822,595 | 97.84% |
| 181,000 | 2 | 3,971 | 362,000 | 70,744,595 | 6 | 71,830,595 | 98.34% |
| 182,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,836,595 | 98.34% |
| 183,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,842,595 | 98.34% |

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No

Schedule E-14
 Page 2 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertoza

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 184,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,848,595 | 98.34% |
| 185,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,854,595 | 98.34% |
| 186,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,860,595 | 98.34% |
| 187,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,866,595 | 98.34% |
| 188,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,872,595 | 98.34% |
| 189,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,878,595 | 98.34% |
| 190,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,884,595 | 98.34% |
| 191,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,890,595 | 98.34% |
| 192,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,896,595 | 98.34% |
| 193,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,902,595 | 98.34% |
| 194,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,908,595 | 98.34% |
| 195,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,914,595 | 98.34% |
| 196,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,920,595 | 98.34% |
| 197,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,926,595 | 98.34% |
| 198,000 | 0 | 3,971 | 0 | 70,744,595 | 6 | 71,932,595 | 98.34% |
| 199,000 | 6 | 3,977 | 1,194,000 | 71,938,595 | 0 | 71,938,595 | 100.00% |
| | <u>3,977</u> | <u>3,977</u> | <u>71,938,595</u> | <u>71,938,595</u> | <u>0</u> | <u>71,938,595</u> | |

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

0094D

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc of Florida
 Docket No

Schedule E-14
 Page 22 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozzi

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

| (1) Consumption Level | (2) Number of Bills | (3) Cumulative Bills | (4) Gallons Consumed (1) X (2) | (5) Cumulative Gallons | (6) Reversed Bills | (7) Consolidated Factor [(1)X(6)]+(5) | (8) Percentage of Total |
|--------------------------|------------------------|-------------------------|-----------------------------------|---------------------------|-----------------------|--|----------------------------|
| 0 | 40 | 40 | 0 | 0 | 32 | 0 | 0.00% |
| 1,000 | 4 | 44 | 4,000 | 4,000 | 28 | 32,000 | 1.49% |
| 2,000 | 2 | 46 | 4,000 | 8,000 | 26 | 60,000 | 2.99% |
| 3,000 | 6 | 52 | 18,000 | 26,000 | 20 | 86,000 | 9.70% |
| 4,000 | 2 | 54 | 8,000 | 34,000 | 18 | 106,000 | 12.69% |
| 5,000 | 4 | 58 | 20,000 | 54,000 | 14 | 124,000 | 20.15% |
| 6,000 | 0 | 58 | 0 | 54,000 | 14 | 138,000 | 20.15% |
| 7,000 | 0 | 58 | 0 | 54,000 | 14 | 152,000 | 20.15% |
| 8,000 | 2 | 60 | 16,000 | 70,000 | 12 | 166,000 | 26.12% |
| 9,000 | 2 | 62 | 18,000 | 88,000 | 10 | 178,000 | 32.84% |
| 10,000 | 2 | 64 | 20,000 | 108,000 | 8 | 188,000 | 40.30% |
| 11,000 | 2 | 66 | 22,000 | 130,000 | 6 | 196,000 | 48.51% |
| 12,000 | 0 | 66 | 0 | 130,000 | 6 | 202,000 | 48.51% |
| 13,000 | 2 | 68 | 26,000 | 156,000 | 4 | 208,000 | 58.21% |
| 14,000 | 2 | 70 | 28,000 | 184,000 | 2 | 212,000 | 68.66% |
| 15,000 | 0 | 70 | 0 | 184,000 | 2 | 214,000 | 68.66% |
| 16,000 | 0 | 70 | 0 | 184,000 | 2 | 216,000 | 68.66% |
| 17,000 | 0 | 70 | 0 | 184,000 | 2 | 218,000 | 68.66% |
| 18,000 | 0 | 70 | 0 | 184,000 | 2 | 220,000 | 68.66% |
| 19,000 | 0 | 70 | 0 | 184,000 | 2 | 222,000 | 68.66% |
| 20,000 | 0 | 70 | 0 | 184,000 | 2 | 224,000 | 68.66% |
| 21,000 | 0 | 70 | 0 | 184,000 | 2 | 226,000 | 68.66% |
| 22,000 | 0 | 70 | 0 | 184,000 | 2 | 228,000 | 68.66% |
| 23,000 | 0 | 70 | 0 | 184,000 | 2 | 230,000 | 68.66% |
| 24,000 | 0 | 70 | 0 | 184,000 | 2 | 232,000 | 68.66% |
| 25,000 | 0 | 70 | 0 | 184,000 | 2 | 234,000 | 68.66% |
| 26,000 | 0 | 70 | 0 | 184,000 | 2 | 236,000 | 68.66% |
| 27,000 | 0 | 70 | 0 | 184,000 | 2 | 238,000 | 68.66% |
| 28,000 | 0 | 70 | 0 | 184,000 | 2 | 240,000 | 68.66% |
| 29,000 | 0 | 70 | 0 | 184,000 | 2 | 242,000 | 68.66% |
| 30,000 | 0 | 70 | 0 | 184,000 | 2 | 244,000 | 68.66% |
| 31,000 | 0 | 70 | 0 | 184,000 | 2 | 246,000 | 68.66% |
| 32,000 | 0 | 70 | 0 | 184,000 | 2 | 248,000 | 68.66% |
| 33,000 | 0 | 70 | 0 | 184,000 | 2 | 250,000 | 68.66% |
| 34,000 | 0 | 70 | 0 | 184,000 | 2 | 252,000 | 68.66% |
| 35,000 | 0 | 70 | 0 | 184,000 | 2 | 254,000 | 68.66% |
| 36,000 | 0 | 70 | 0 | 184,000 | 2 | 256,000 | 68.66% |
| 37,000 | 0 | 70 | 0 | 184,000 | 2 | 258,000 | 68.66% |
| 38,000 | 0 | 70 | 0 | 184,000 | 2 | 260,000 | 68.66% |
| 39,000 | 0 | 70 | 0 | 184,000 | 2 | 262,000 | 68.66% |
| 40,000 | 0 | 70 | 0 | 184,000 | 2 | 264,000 | 68.66% |
| 41,000 | 0 | 70 | 0 | 184,000 | 2 | 266,000 | 68.66% |
| 42,000 | 2 | 72 | 84,000 | 268,000 | 0 | 268,000 | 100.00% |
| | <u>72</u> | <u>72</u> | <u>268,000</u> | <u>268,000</u> | <u>0</u> | <u>268,000</u> | |

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

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

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

Preparer Steven M Lubertozza

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

Data recorded for 1 5" meter general service water customers. (63012)

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc. of Florida
 Docket No .

Schedule E-14
 Page 2 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer Steven M. Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 0 | 0 | 0 | 0 | 12 | 0 | 0.00% |
| 1,000 | 0 | 0 | 0 | 0 | 12 | 12,000 | 0.00% |
| 2,000 | 0 | 0 | 0 | 0 | 12 | 24,000 | 0.00% |
| 3,000 | 0 | 0 | 0 | 0 | 12 | 36,000 | 0.00% |
| 4,000 | 0 | 0 | 0 | 0 | 12 | 48,000 | 0.00% |
| 5,000 | 0 | 0 | 0 | 0 | 12 | 60,000 | 0.00% |
| 6,000 | 0 | 0 | 0 | 0 | 12 | 72,000 | 0.00% |
| 7,000 | 0 | 0 | 0 | 0 | 12 | 84,000 | 0.00% |
| 8,000 | 0 | 0 | 0 | 0 | 12 | 96,000 | 0.00% |
| 9,000 | 0 | 0 | 0 | 0 | 12 | 108,000 | 0.00% |
| 10,000 | 0 | 0 | 0 | 0 | 12 | 120,000 | 0.00% |
| 11,000 | 0 | 0 | 0 | 0 | 12 | 132,000 | 0.00% |
| 12,000 | 0 | 0 | 0 | 0 | 12 | 144,000 | 0.00% |
| 13,000 | 0 | 0 | 0 | 0 | 12 | 156,000 | 0.00% |
| 14,000 | 0 | 0 | 0 | 0 | 12 | 168,000 | 0.00% |
| 15,000 | 0 | 0 | 0 | 0 | 12 | 180,000 | 0.00% |
| 16,000 | 0 | 0 | 0 | 0 | 12 | 192,000 | 0.00% |
| 17,000 | 0 | 0 | 0 | 0 | 12 | 204,000 | 0.00% |
| 18,000 | 0 | 0 | 0 | 0 | 12 | 216,000 | 0.00% |
| 19,000 | 0 | 0 | 0 | 0 | 12 | 228,000 | 0.00% |
| 20,000 | 0 | 0 | 0 | 0 | 12 | 240,000 | 0.00% |
| 21,000 | 0 | 0 | 0 | 0 | 12 | 252,000 | 0.00% |
| 22,000 | 0 | 0 | 0 | 0 | 12 | 264,000 | 0.00% |
| 23,000 | 0 | 0 | 0 | 0 | 12 | 276,000 | 0.00% |
| 24,000 | 0 | 0 | 0 | 0 | 12 | 288,000 | 0.00% |
| 25,000 | 0 | 0 | 0 | 0 | 12 | 300,000 | 0.00% |
| 26,000 | 0 | 0 | 0 | 0 | 12 | 312,000 | 0.00% |
| 27,000 | 0 | 0 | 0 | 0 | 12 | 324,000 | 0.00% |
| 28,000 | 0 | 0 | 0 | 0 | 12 | 336,000 | 0.00% |
| 29,000 | 0 | 0 | 0 | 0 | 12 | 348,000 | 0.00% |
| 30,000 | 0 | 0 | 0 | 0 | 12 | 360,000 | 0.00% |
| 31,000 | 0 | 0 | 0 | 0 | 12 | 372,000 | 0.00% |
| 32,000 | 0 | 0 | 0 | 0 | 12 | 384,000 | 0.00% |
| 33,000 | 0 | 0 | 0 | 0 | 12 | 396,000 | 0.00% |
| 34,000 | 0 | 0 | 0 | 0 | 12 | 408,000 | 0.00% |
| 35,000 | 0 | 0 | 0 | 0 | 12 | 420,000 | 0.00% |
| 36,000 | 0 | 0 | 0 | 0 | 12 | 432,000 | 0.00% |
| 37,000 | 0 | 0 | 0 | 0 | 12 | 444,000 | 0.00% |
| 38,000 | 0 | 0 | 0 | 0 | 12 | 456,000 | 0.00% |
| 39,000 | 0 | 0 | 0 | 0 | 12 | 468,000 | 0.00% |
| 40,000 | 0 | 0 | 0 | 0 | 12 | 480,000 | 0.00% |
| 41,000 | 0 | 0 | 0 | 0 | 12 | 492,000 | 0.00% |
| 42,000 | 0 | 0 | 0 | 0 | 12 | 504,000 | 0.00% |
| 43,000 | 0 | 0 | 0 | 0 | 12 | 516,000 | 0.00% |
| 44,000 | 0 | 0 | 0 | 0 | 12 | 528,000 | 0.00% |
| 45,000 | 0 | 0 | 0 | 0 | 12 | 540,000 | 0.00% |

Company: Utilities, Inc. of Florida
 Docket No.

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

Preparer: Steven M. Lubertozzi

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 46,000 | 0 | 0 | 0 | 0 | 12 | 552,000 | 0.00% |
| 47,000 | 0 | 0 | 0 | 0 | 12 | 564,000 | 0.00% |
| 48,000 | 0 | 0 | 0 | 0 | 12 | 576,000 | 0.00% |
| 49,000 | 0 | 0 | 0 | 0 | 12 | 588,000 | 0.00% |
| 50,000 | 0 | 0 | 0 | 0 | 12 | 600,000 | 0.00% |
| 51,000 | 0 | 0 | 0 | 0 | 12 | 612,000 | 0.00% |
| 52,000 | 0 | 0 | 0 | 0 | 12 | 624,000 | 0.00% |
| 53,000 | 0 | 0 | 0 | 0 | 12 | 636,000 | 0.00% |
| 54,000 | 0 | 0 | 0 | 0 | 12 | 648,000 | 0.00% |
| 55,000 | 0 | 0 | 0 | 0 | 12 | 660,000 | 0.00% |
| 56,000 | 0 | 0 | 0 | 0 | 12 | 672,000 | 0.00% |
| 57,000 | 0 | 0 | 0 | 0 | 12 | 684,000 | 0.00% |
| 58,000 | 0 | 0 | 0 | 0 | 12 | 696,000 | 0.00% |
| 59,000 | 0 | 0 | 0 | 0 | 12 | 708,000 | 0.00% |
| 60,000 | 0 | 0 | 0 | 0 | 12 | 720,000 | 0.00% |
| 61,000 | 0 | 0 | 0 | 0 | 12 | 732,000 | 0.00% |
| 62,000 | 0 | 0 | 0 | 0 | 12 | 744,000 | 0.00% |
| 63,000 | 0 | 0 | 0 | 0 | 12 | 756,000 | 0.00% |
| 64,000 | 0 | 0 | 0 | 0 | 12 | 768,000 | 0.00% |
| 65,000 | 0 | 0 | 0 | 0 | 12 | 780,000 | 0.00% |
| 66,000 | 0 | 0 | 0 | 0 | 12 | 792,000 | 0.00% |
| 67,000 | 0 | 0 | 0 | 0 | 12 | 804,000 | 0.00% |
| 68,000 | 0 | 0 | 0 | 0 | 12 | 816,000 | 0.00% |
| 69,000 | 0 | 0 | 0 | 0 | 12 | 828,000 | 0.00% |
| 70,000 | 0 | 0 | 0 | 0 | 12 | 840,000 | 0.00% |
| 71,000 | 0 | 0 | 0 | 0 | 12 | 852,000 | 0.00% |
| 72,000 | 0 | 0 | 0 | 0 | 12 | 864,000 | 0.00% |
| 73,000 | 0 | 0 | 0 | 0 | 12 | 876,000 | 0.00% |
| 74,000 | 0 | 0 | 0 | 0 | 12 | 888,000 | 0.00% |
| 75,000 | 0 | 0 | 0 | 0 | 12 | 900,000 | 0.00% |
| 76,000 | 0 | 0 | 0 | 0 | 12 | 912,000 | 0.00% |
| 77,000 | 0 | 0 | 0 | 0 | 12 | 924,000 | 0.00% |
| 78,000 | 0 | 0 | 0 | 0 | 12 | 936,000 | 0.00% |
| 79,000 | 0 | 0 | 0 | 0 | 12 | 948,000 | 0.00% |
| 80,000 | 0 | 0 | 0 | 0 | 12 | 960,000 | 0.00% |
| 81,000 | 0 | 0 | 0 | 0 | 12 | 972,000 | 0.00% |
| 82,000 | 0 | 0 | 0 | 0 | 12 | 984,000 | 0.00% |
| 83,000 | 0 | 0 | 0 | 0 | 12 | 996,000 | 0.00% |
| 84,000 | 0 | 0 | 0 | 0 | 12 | 1,008,000 | 0.00% |
| 85,000 | 0 | 0 | 0 | 0 | 12 | 1,020,000 | 0.00% |
| 86,000 | 0 | 0 | 0 | 0 | 12 | 1,032,000 | 0.00% |
| 87,000 | 0 | 0 | 0 | 0 | 12 | 1,044,000 | 0.00% |
| 88,000 | 0 | 0 | 0 | 0 | 12 | 1,056,000 | 0.00% |
| 89,000 | 0 | 0 | 0 | 0 | 12 | 1,068,000 | 0.00% |
| 90,000 | 0 | 0 | 0 | 0 | 12 | 1,080,000 | 0.00% |
| 91,000 | 0 | 0 | 0 | 0 | 12 | 1,092,000 | 0.00% |

0097A

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No

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

Preparer: Steven M Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+[5] | Percentage of Total |
| 92,000 | 0 | 0 | 0 | 0 | 12 | 1,104,000 | 0.00% |
| 93,000 | 0 | 0 | 0 | 0 | 12 | 1,116,000 | 0.00% |
| 94,000 | 0 | 0 | 0 | 0 | 12 | 1,128,000 | 0.00% |
| 95,000 | 0 | 0 | 0 | 0 | 12 | 1,140,000 | 0.00% |
| 96,000 | 0 | 0 | 0 | 0 | 12 | 1,152,000 | 0.00% |
| 97,000 | 0 | 0 | 0 | 0 | 12 | 1,164,000 | 0.00% |
| 98,000 | 0 | 0 | 0 | 0 | 12 | 1,176,000 | 0.00% |
| 99,000 | 0 | 0 | 0 | 0 | 12 | 1,188,000 | 0.00% |
| 100,000 | 0 | 0 | 0 | 0 | 12 | 1,200,000 | 0.00% |
| 101,000 | 0 | 0 | 0 | 0 | 12 | 1,212,000 | 0.00% |
| 102,000 | 0 | 0 | 0 | 0 | 12 | 1,224,000 | 0.00% |
| 103,000 | 0 | 0 | 0 | 0 | 12 | 1,236,000 | 0.00% |
| 104,000 | 0 | 0 | 0 | 0 | 12 | 1,248,000 | 0.00% |
| 105,000 | 0 | 0 | 0 | 0 | 12 | 1,260,000 | 0.00% |
| 106,000 | 0 | 0 | 0 | 0 | 12 | 1,272,000 | 0.00% |
| 107,000 | 2 | 2 | 214,000 | 214,000 | 10 | 1,284,000 | 10.86% |
| 108,000 | 0 | 2 | 0 | 214,000 | 10 | 1,294,000 | 10.86% |
| 109,000 | 0 | 2 | 0 | 214,000 | 10 | 1,304,000 | 10.86% |
| 110,000 | 0 | 2 | 0 | 214,000 | 10 | 1,314,000 | 10.86% |
| 111,000 | 0 | 2 | 0 | 214,000 | 10 | 1,324,000 | 10.86% |
| 112,000 | 0 | 2 | 0 | 214,000 | 10 | 1,334,000 | 10.86% |
| 113,000 | 0 | 2 | 0 | 214,000 | 10 | 1,344,000 | 10.86% |
| 114,000 | 0 | 2 | 0 | 214,000 | 10 | 1,354,000 | 10.86% |
| 115,000 | 0 | 2 | 0 | 214,000 | 10 | 1,364,000 | 10.86% |
| 116,000 | 0 | 2 | 0 | 214,000 | 10 | 1,374,000 | 10.86% |
| 117,000 | 0 | 2 | 0 | 214,000 | 10 | 1,384,000 | 10.86% |
| 118,000 | 0 | 2 | 0 | 214,000 | 10 | 1,394,000 | 10.86% |
| 119,000 | 0 | 2 | 0 | 214,000 | 10 | 1,404,000 | 10.86% |
| 120,000 | 0 | 2 | 0 | 214,000 | 10 | 1,414,000 | 10.86% |
| 121,000 | 0 | 2 | 0 | 214,000 | 10 | 1,424,000 | 10.86% |
| 122,000 | 0 | 2 | 0 | 214,000 | 10 | 1,434,000 | 10.86% |
| 123,000 | 0 | 2 | 0 | 214,000 | 10 | 1,444,000 | 10.86% |
| 124,000 | 0 | 2 | 0 | 214,000 | 10 | 1,454,000 | 10.86% |
| 125,000 | 0 | 2 | 0 | 214,000 | 10 | 1,464,000 | 10.86% |
| 126,000 | 0 | 2 | 0 | 214,000 | 10 | 1,474,000 | 10.86% |
| 127,000 | 0 | 2 | 0 | 214,000 | 10 | 1,484,000 | 10.86% |
| 128,000 | 0 | 2 | 0 | 214,000 | 10 | 1,494,000 | 10.86% |
| 129,000 | 0 | 2 | 0 | 214,000 | 10 | 1,504,000 | 10.86% |
| 130,000 | 0 | 2 | 0 | 214,000 | 10 | 1,514,000 | 10.86% |
| 131,000 | 0 | 2 | 0 | 214,000 | 10 | 1,524,000 | 10.86% |
| 132,000 | 0 | 2 | 0 | 214,000 | 10 | 1,534,000 | 10.86% |
| 133,000 | 0 | 2 | 0 | 214,000 | 10 | 1,544,000 | 10.86% |
| 134,000 | 0 | 2 | 0 | 214,000 | 10 | 1,554,000 | 10.86% |
| 135,000 | 0 | 2 | 0 | 214,000 | 10 | 1,564,000 | 10.86% |
| 136,000 | 0 | 2 | 0 | 214,000 | 10 | 1,574,000 | 10.86% |
| 137,000 | 0 | 2 | 0 | 214,000 | 10 | 1,584,000 | 10.86% |

0097B

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.

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

Preparer: Steven M. Lubertozzi

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 138,000 | 0 | 2 | 0 | 214,000 | 10 | 1,594,000 | 10.86% |
| 139,000 | 0 | 2 | 0 | 214,000 | 10 | 1,604,000 | 10.86% |
| 140,000 | 0 | 2 | 0 | 214,000 | 10 | 1,614,000 | 10.86% |
| 141,000 | 2 | 4 | 282,000 | 496,000 | 8 | 1,624,000 | 25.18% |
| 142,000 | 0 | 4 | 0 | 496,000 | 8 | 1,632,000 | 25.18% |
| 143,000 | 0 | 4 | 0 | 496,000 | 8 | 1,640,000 | 25.18% |
| 144,000 | 0 | 4 | 0 | 496,000 | 8 | 1,648,000 | 25.18% |
| 145,000 | 2 | 6 | 290,000 | 786,000 | 6 | 1,656,000 | 39.90% |
| 146,000 | 0 | 6 | 0 | 786,000 | 6 | 1,662,000 | 39.90% |
| 147,000 | 0 | 6 | 0 | 786,000 | 6 | 1,668,000 | 39.90% |
| 148,000 | 0 | 6 | 0 | 786,000 | 6 | 1,674,000 | 39.90% |
| 149,000 | 0 | 6 | 0 | 786,000 | 6 | 1,680,000 | 39.90% |
| 150,000 | 0 | 6 | 0 | 786,000 | 6 | 1,686,000 | 39.90% |
| 151,000 | 0 | 6 | 0 | 786,000 | 6 | 1,692,000 | 39.90% |
| 152,000 | 0 | 6 | 0 | 786,000 | 6 | 1,698,000 | 39.90% |
| 153,000 | 0 | 6 | 0 | 786,000 | 6 | 1,704,000 | 39.90% |
| 154,000 | 0 | 6 | 0 | 786,000 | 6 | 1,710,000 | 39.90% |
| 155,000 | 0 | 6 | 0 | 786,000 | 6 | 1,716,000 | 39.90% |
| 156,000 | 0 | 6 | 0 | 786,000 | 6 | 1,722,000 | 39.90% |
| 157,000 | 0 | 6 | 0 | 786,000 | 6 | 1,728,000 | 39.90% |
| 158,000 | 0 | 6 | 0 | 786,000 | 6 | 1,734,000 | 39.90% |
| 159,000 | 0 | 6 | 0 | 786,000 | 6 | 1,740,000 | 39.90% |
| 160,000 | 0 | 6 | 0 | 786,000 | 6 | 1,746,000 | 39.90% |
| 161,000 | 0 | 6 | 0 | 786,000 | 6 | 1,752,000 | 39.90% |
| 162,000 | 0 | 6 | 0 | 786,000 | 6 | 1,758,000 | 39.90% |
| 163,000 | 0 | 6 | 0 | 786,000 | 6 | 1,764,000 | 39.90% |
| 164,000 | 0 | 6 | 0 | 786,000 | 6 | 1,770,000 | 39.90% |
| 165,000 | 0 | 6 | 0 | 786,000 | 6 | 1,776,000 | 39.90% |
| 166,000 | 0 | 6 | 0 | 786,000 | 6 | 1,782,000 | 39.90% |
| 167,000 | 0 | 6 | 0 | 786,000 | 6 | 1,788,000 | 39.90% |
| 168,000 | 0 | 6 | 0 | 786,000 | 6 | 1,794,000 | 39.90% |
| 169,000 | 0 | 6 | 0 | 786,000 | 6 | 1,800,000 | 39.90% |
| 170,000 | 0 | 6 | 0 | 786,000 | 6 | 1,806,000 | 39.90% |
| 171,000 | 0 | 6 | 0 | 786,000 | 6 | 1,812,000 | 39.90% |
| 172,000 | 0 | 6 | 0 | 786,000 | 6 | 1,818,000 | 39.90% |
| 173,000 | 0 | 6 | 0 | 786,000 | 6 | 1,824,000 | 39.90% |
| 174,000 | 0 | 6 | 0 | 786,000 | 6 | 1,830,000 | 39.90% |
| 175,000 | 0 | 6 | 0 | 786,000 | 6 | 1,836,000 | 39.90% |
| 176,000 | 0 | 6 | 0 | 786,000 | 6 | 1,842,000 | 39.90% |
| 177,000 | 0 | 6 | 0 | 786,000 | 6 | 1,848,000 | 39.90% |
| 178,000 | 0 | 6 | 0 | 786,000 | 6 | 1,854,000 | 39.90% |
| 179,000 | 0 | 6 | 0 | 786,000 | 6 | 1,860,000 | 39.90% |
| 180,000 | 0 | 6 | 0 | 786,000 | 6 | 1,866,000 | 39.90% |
| 181,000 | 0 | 6 | 0 | 786,000 | 6 | 1,872,000 | 39.90% |
| 182,000 | 0 | 6 | 0 | 786,000 | 6 | 1,878,000 | 39.90% |
| 183,000 | 0 | 6 | 0 | 786,000 | 6 | 1,884,000 | 39.90% |

0097C

Billing Analysis

Florida Public Service Commission

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

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

Preparer: Steven M Lubertozi

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 184,000 | 0 | 6 | 0 | 786,000 | 6 | 1,890,000 | 39.90% |
| 185,000 | 0 | 6 | 0 | 786,000 | 6 | 1,896,000 | 39.90% |
| 186,000 | 0 | 6 | 0 | 786,000 | 6 | 1,902,000 | 39.90% |
| 187,000 | 0 | 6 | 0 | 786,000 | 6 | 1,908,000 | 39.90% |
| 188,000 | 0 | 6 | 0 | 786,000 | 6 | 1,914,000 | 39.90% |
| 189,000 | 0 | 6 | 0 | 786,000 | 6 | 1,920,000 | 39.90% |
| 190,000 | 0 | 6 | 0 | 786,000 | 6 | 1,926,000 | 39.90% |
| 191,000 | 0 | 6 | 0 | 786,000 | 6 | 1,932,000 | 39.90% |
| 192,000 | 0 | 6 | 0 | 786,000 | 6 | 1,938,000 | 39.90% |
| 193,000 | 0 | 6 | 0 | 786,000 | 6 | 1,944,000 | 39.90% |
| 194,000 | 2 | 8 | 388,000 | 1,174,000 | 4 | 1,950,000 | 59.59% |
| 195,000 | 0 | 8 | 0 | 1,174,000 | 4 | 1,954,000 | 59.59% |
| 196,000 | 0 | 8 | 0 | 1,174,000 | 4 | 1,958,000 | 59.59% |
| 197,000 | 0 | 8 | 0 | 1,174,000 | 4 | 1,962,000 | 59.59% |
| 198,000 | 0 | 8 | 0 | 1,174,000 | 4 | 1,966,000 | 59.59% |
| 199,000 | 4 | 12 | 796,000 | 1,970,000 | 0 | 1,970,000 | 100.00% |
| | <u>12</u> | <u>12</u> | <u>1,970,000</u> | <u>1,970,000</u> | <u>0</u> | <u>1,970,000</u> | |

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

0097D

Company Utilities, Inc of Florida
 Docket No

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

Preparer: Steven M Lubertozz

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

| (1) Consumption Level | (2) Number of Bills | (3) Cumulative Bills | (4) Gallons Consumed (1) X (2) | (5) Cumulative Gallons | (6) Reversed Bills | (7) Consolidated Factor [(1)X(6)]÷(5) | (8) Percentage of Total |
|--------------------------|------------------------|-------------------------|-----------------------------------|---------------------------|-----------------------|--|----------------------------|
| 0 | 102 | 102 | 0 | 0 | 723 | 0 | 0.00% |
| 1,000 | 51 | 153 | 51,360 | 51,360 | 672 | 723,280 | 1.15% |
| 2,000 | 60 | 213 | 119,400 | 170,760 | 612 | 1,395,200 | 3.81% |
| 3,000 | 84 | 297 | 253,260 | 424,020 | 528 | 2,007,420 | 9.45% |
| 4,000 | 91 | 388 | 363,600 | 787,620 | 437 | 2,535,220 | 17.56% |
| 5,000 | 85 | 473 | 427,000 | 1,214,620 | 352 | 2,972,120 | 27.08% |
| 6,000 | 74 | 547 | 441,960 | 1,656,580 | 278 | 3,323,620 | 36.93% |
| 7,000 | 80 | 627 | 560,000 | 2,216,580 | 198 | 3,601,460 | 49.42% |
| 8,000 | 52 | 679 | 416,000 | 2,632,580 | 146 | 3,799,300 | 58.70% |
| 9,000 | 42 | 721 | 376,560 | 3,009,140 | 104 | 3,945,140 | 67.09% |
| 10,000 | 22 | 743 | 220,000 | 3,229,140 | 82 | 4,049,140 | 72.00% |
| 11,000 | 18 | 761 | 198,000 | 3,427,140 | 64 | 4,131,140 | 76.41% |
| 12,000 | 6 | 767 | 72,000 | 3,499,140 | 58 | 4,195,140 | 78.02% |
| 13,000 | 18 | 785 | 234,000 | 3,733,140 | 40 | 4,253,140 | 83.23% |
| 14,000 | 8 | 793 | 112,000 | 3,845,140 | 32 | 4,293,140 | 85.73% |
| 15,000 | 2 | 795 | 30,000 | 3,875,140 | 30 | 4,325,140 | 86.40% |
| 16,000 | 8 | 803 | 128,000 | 4,003,140 | 22 | 4,355,140 | 89.25% |
| 17,000 | 4 | 807 | 68,000 | 4,071,140 | 18 | 4,377,140 | 90.77% |
| 18,000 | 6 | 813 | 108,000 | 4,179,140 | 12 | 4,395,140 | 93.18% |
| 19,000 | 2 | 815 | 38,000 | 4,217,140 | 10 | 4,407,140 | 94.02% |
| 20,000 | 2 | 817 | 40,000 | 4,257,140 | 8 | 4,417,140 | 94.92% |
| 21,000 | 2 | 819 | 42,000 | 4,299,140 | 6 | 4,425,140 | 95.85% |
| 22,000 | 2 | 821 | 44,000 | 4,343,140 | 4 | 4,431,140 | 96.83% |
| 23,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,435,140 | 96.83% |
| 24,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,439,140 | 96.83% |
| 25,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,443,140 | 96.83% |
| 26,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,447,140 | 96.83% |
| 27,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,451,140 | 96.83% |
| 28,000 | 2 | 823 | 56,000 | 4,399,140 | 2 | 4,455,140 | 98.08% |
| 29,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,457,140 | 98.08% |
| 30,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,459,140 | 98.08% |
| 31,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,461,140 | 98.08% |
| 32,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,463,140 | 98.08% |
| 33,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,465,140 | 98.08% |
| 34,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,467,140 | 98.08% |
| 35,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,469,140 | 98.08% |
| 36,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,471,140 | 98.08% |
| 37,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,473,140 | 98.08% |
| 38,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,475,140 | 98.08% |
| 39,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,477,140 | 98.08% |
| 40,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,479,140 | 98.08% |
| 41,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,481,140 | 98.08% |
| 42,000 | 0 | 823 | 0 | 4,399,140 | 2 | 4,483,140 | 98.08% |
| 43,000 | 2 | 825 | 86,000 | 4,485,140 | 0 | 4,485,140 | 100.00% |
| | <u>825</u> | <u>825</u> | <u>4,485,140</u> | <u>4,485,140</u> | <u>0</u> | <u>4,485,140</u> | |

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

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

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

Preparer Steven M Lubertoza

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

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

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

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

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

Preparer Steven M Lubertoza

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]÷(5) | Percentage of Total |
| 0 | 22 | 22 | 0 | 0 | 182 | 0 | 0.00% |
| 1,000 | 4 | 26 | 4,000 | 4,000 | 178 | 182,000 | 0.09% |
| 2,000 | 2 | 28 | 4,000 | 8,000 | 176 | 360,000 | 0.18% |
| 3,000 | 2 | 30 | 6,000 | 14,000 | 174 | 536,000 | 0.32% |
| 4,000 | 8 | 38 | 32,000 | 46,000 | 166 | 710,000 | 1.04% |
| 5,000 | 4 | 42 | 20,000 | 66,000 | 162 | 876,000 | 1.49% |
| 6,000 | 10 | 52 | 60,000 | 126,000 | 152 | 1,038,000 | 2.84% |
| 7,000 | 4 | 56 | 28,000 | 154,000 | 148 | 1,190,000 | 3.47% |
| 8,000 | 4 | 60 | 32,000 | 186,000 | 144 | 1,338,000 | 4.19% |
| 9,000 | 2 | 62 | 18,000 | 204,000 | 142 | 1,482,000 | 4.60% |
| 10,000 | 2 | 64 | 20,000 | 224,000 | 140 | 1,624,000 | 5.05% |
| 11,000 | 10 | 74 | 110,000 | 334,000 | 130 | 1,764,000 | 7.53% |
| 12,000 | 6 | 80 | 72,000 | 406,000 | 124 | 1,894,000 | 9.16% |
| 13,000 | 4 | 84 | 52,000 | 458,000 | 120 | 2,018,000 | 10.33% |
| 14,000 | 6 | 90 | 84,000 | 542,000 | 114 | 2,138,000 | 12.22% |
| 15,000 | 6 | 96 | 90,000 | 632,000 | 108 | 2,252,000 | 14.25% |
| 16,000 | 2 | 98 | 32,000 | 664,000 | 106 | 2,360,000 | 14.98% |
| 17,000 | 2 | 100 | 34,000 | 698,000 | 104 | 2,466,000 | 15.74% |
| 18,000 | 10 | 110 | 180,000 | 878,000 | 94 | 2,570,000 | 19.80% |
| 19,000 | 4 | 114 | 76,000 | 954,000 | 90 | 2,664,000 | 21.52% |
| 20,000 | 8 | 122 | 160,000 | 1,114,000 | 82 | 2,754,000 | 25.12% |
| 21,000 | 0 | 122 | 0 | 1,114,000 | 82 | 2,836,000 | 25.12% |
| 22,000 | 6 | 128 | 132,000 | 1,246,000 | 76 | 2,918,000 | 28.10% |
| 23,000 | 0 | 128 | 0 | 1,246,000 | 76 | 2,994,000 | 28.10% |
| 24,000 | 2 | 130 | 48,000 | 1,294,000 | 74 | 3,070,000 | 29.18% |
| 25,000 | 4 | 134 | 100,000 | 1,394,000 | 70 | 3,144,000 | 31.44% |
| 26,000 | 2 | 136 | 52,000 | 1,446,000 | 68 | 3,214,000 | 32.61% |
| 27,000 | 2 | 138 | 54,000 | 1,500,000 | 66 | 3,282,000 | 33.83% |
| 28,000 | 4 | 142 | 112,000 | 1,612,000 | 62 | 3,348,000 | 36.36% |
| 29,000 | 4 | 146 | 116,000 | 1,728,000 | 58 | 3,410,000 | 38.97% |
| 30,000 | 4 | 150 | 120,000 | 1,848,000 | 54 | 3,468,000 | 41.68% |
| 31,000 | 2 | 152 | 62,000 | 1,910,000 | 52 | 3,522,000 | 43.08% |
| 32,000 | 2 | 154 | 64,000 | 1,974,000 | 50 | 3,574,000 | 44.52% |
| 33,000 | 4 | 158 | 132,000 | 2,106,000 | 46 | 3,624,000 | 47.50% |
| 34,000 | 2 | 160 | 68,000 | 2,174,000 | 44 | 3,670,000 | 49.03% |
| 35,000 | 2 | 162 | 70,000 | 2,244,000 | 42 | 3,714,000 | 50.61% |
| 36,000 | 0 | 162 | 0 | 2,244,000 | 42 | 3,756,000 | 50.61% |
| 37,000 | 2 | 164 | 74,000 | 2,318,000 | 40 | 3,798,000 | 52.28% |
| 38,000 | 0 | 164 | 0 | 2,318,000 | 40 | 3,838,000 | 52.28% |
| 39,000 | 6 | 170 | 234,000 | 2,552,000 | 34 | 3,878,000 | 57.56% |
| 40,000 | 0 | 170 | 0 | 2,552,000 | 34 | 3,912,000 | 57.56% |
| 41,000 | 2 | 172 | 82,000 | 2,634,000 | 32 | 3,946,000 | 59.40% |
| 42,000 | 2 | 174 | 84,000 | 2,718,000 | 30 | 3,978,000 | 61.30% |
| 43,000 | 4 | 178 | 172,000 | 2,890,000 | 26 | 4,008,000 | 65.18% |
| 44,000 | 2 | 180 | 88,000 | 2,978,000 | 24 | 4,034,000 | 67.16% |
| 45,000 | 0 | 180 | 0 | 2,978,000 | 24 | 4,058,000 | 67.16% |
| | | | | 0100 | | | |

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

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

Preparer: **Steven M. Lubertoza**

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 46,000 | 0 | 180 | 0 | 2,978,000 | 24 | 4,082,000 | 67.16% |
| 47,000 | 4 | 184 | 188,000 | 3,166,000 | 20 | 4,106,000 | 71.40% |
| 48,000 | 0 | 184 | 0 | 3,166,000 | 20 | 4,126,000 | 71.40% |
| 49,000 | 4 | 188 | 196,000 | 3,362,000 | 16 | 4,146,000 | 75.82% |
| 50,000 | 0 | 188 | 0 | 3,362,000 | 16 | 4,162,000 | 75.82% |
| 51,000 | 0 | 188 | 0 | 3,362,000 | 16 | 4,178,000 | 75.82% |
| 52,000 | 2 | 190 | 104,000 | 3,466,000 | 14 | 4,194,000 | 78.17% |
| 53,000 | 0 | 190 | 0 | 3,466,000 | 14 | 4,208,000 | 78.17% |
| 54,000 | 0 | 190 | 0 | 3,466,000 | 14 | 4,222,000 | 78.17% |
| 55,000 | 0 | 190 | 0 | 3,466,000 | 14 | 4,236,000 | 78.17% |
| 56,000 | 4 | 194 | 224,000 | 3,690,000 | 10 | 4,250,000 | 83.22% |
| 57,000 | 0 | 194 | 0 | 3,690,000 | 10 | 4,260,000 | 83.22% |
| 58,000 | 2 | 196 | 116,000 | 3,806,000 | 8 | 4,270,000 | 85.84% |
| 59,000 | 0 | 196 | 0 | 3,806,000 | 8 | 4,278,000 | 85.84% |
| 60,000 | 2 | 198 | 120,000 | 3,926,000 | 6 | 4,286,000 | 88.54% |
| 61,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,292,000 | 88.54% |
| 62,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,298,000 | 88.54% |
| 63,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,304,000 | 88.54% |
| 64,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,310,000 | 88.54% |
| 65,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,316,000 | 88.54% |
| 66,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,322,000 | 88.54% |
| 67,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,328,000 | 88.54% |
| 68,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,334,000 | 88.54% |
| 69,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,340,000 | 88.54% |
| 70,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,346,000 | 88.54% |
| 71,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,352,000 | 88.54% |
| 72,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,358,000 | 88.54% |
| 73,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,364,000 | 88.54% |
| 74,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,370,000 | 88.54% |
| 75,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,376,000 | 88.54% |
| 76,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,382,000 | 88.54% |
| 77,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,388,000 | 88.54% |
| 78,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,394,000 | 88.54% |
| 79,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,400,000 | 88.54% |
| 80,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,406,000 | 88.54% |
| 81,000 | 0 | 198 | 0 | 3,926,000 | 6 | 4,412,000 | 88.54% |
| 82,000 | 2 | 200 | 164,000 | 4,090,000 | 4 | 4,418,000 | 92.24% |
| 83,000 | 0 | 200 | 0 | 4,090,000 | 4 | 4,422,000 | 92.24% |
| 84,000 | 2 | 202 | 168,000 | 4,258,000 | 2 | 4,426,000 | 96.03% |
| 85,000 | 0 | 202 | 0 | 4,258,000 | 2 | 4,428,000 | 96.03% |
| 86,000 | 0 | 202 | 0 | 4,258,000 | 2 | 4,430,000 | 96.03% |
| 87,000 | 0 | 202 | 0 | 4,258,000 | 2 | 4,432,000 | 96.03% |
| 88,000 | 2 | 204 | 176,000 | 4,434,000 | 0 | 4,434,000 | 100.00% |
| <u>204</u> | | <u>204</u> | <u>4,434,000</u> | <u>4,434,000</u> | <u>0</u> | <u>4,434,000</u> | |

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

Billing Analysis

Florida Public Service Commission

Company **Utluues, Inc of Florida**
 Docket No

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

Preparer **Steven M Lubertozzi**

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

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

Data recorded for 1 5" meter general service irrigation water customers (63001)

0101

Company **Utilitec, Inc of Florida**
 Docket No

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 Page **23** of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer **Steven M Lubertozzi**

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

| (1) Consumption Level | (2) Number of Bills | (3) Cumulative Bills | (4) Gallons Consumed (1) X (2) | (5) Cumulative Gallons | (6) Reversed Bills | (7) Consolidated Factor [(1)X(6)]÷(3) | (8) Percentage of Total |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 0 | 102 | 102 | 0 | 0 | 723 | 0 | 0.00% |
| 1,000 | 51 | 153 | 51,360 | 51,360 | 672 | 723,280 | 1.13% |
| 2,000 | 60 | 213 | 119,400 | 170,760 | 612 | 1,395,200 | 3.77% |
| 3,000 | 84 | 297 | 253,260 | 424,020 | 528 | 2,007,420 | 9.37% |
| 4,000 | 91 | 388 | 363,600 | 787,620 | 437 | 2,535,220 | 17.41% |
| 5,000 | 85 | 473 | 427,000 | 1,214,620 | 352 | 2,972,120 | 26.84% |
| 6,000 | 74 | 547 | 441,960 | 1,656,580 | 278 | 3,323,620 | 36.61% |
| 7,000 | 80 | 627 | 560,000 | 2,216,580 | 198 | 3,601,460 | 48.98% |
| 8,000 | 52 | 679 | 416,000 | 2,632,580 | 146 | 3,799,300 | 58.18% |
| 9,000 | 42 | 721 | 376,560 | 3,009,140 | 104 | 3,945,140 | 66.50% |
| 10,000 | 22 | 743 | 220,000 | 3,229,140 | 82 | 4,049,140 | 71.36% |
| 11,000 | 18 | 761 | 198,000 | 3,427,140 | 64 | 4,131,140 | 75.74% |
| 12,000 | 6 | 767 | 72,000 | 3,499,140 | 58 | 4,195,140 | 77.33% |
| 13,000 | 18 | 785 | 234,000 | 3,733,140 | 40 | 4,253,140 | 82.50% |
| 14,000 | 8 | 793 | 112,000 | 3,845,140 | 32 | 4,293,140 | 84.97% |
| 15,000 | 2 | 795 | 30,000 | 3,875,140 | 30 | 4,325,140 | 85.64% |
| 16,000 | 8 | 803 | 128,000 | 4,003,140 | 22 | 4,355,140 | 88.46% |
| 17,000 | 4 | 807 | 68,000 | 4,071,140 | 18 | 4,377,140 | 89.97% |
| 18,000 | 6 | 813 | 108,000 | 4,179,140 | 12 | 4,395,140 | 92.35% |
| 19,000 | 2 | 815 | 38,000 | 4,217,140 | 10 | 4,407,140 | 93.19% |
| 20,000 | 2 | 817 | 40,000 | 4,257,140 | 8 | 4,417,140 | 94.08% |
| 21,000 | 2 | 819 | 42,000 | 4,299,140 | 6 | 4,425,140 | 95.01% |
| 22,000 | 2 | 821 | 44,000 | 4,343,140 | 4 | 4,431,140 | 95.98% |
| 23,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,435,140 | 95.98% |
| 24,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,439,140 | 95.98% |
| 25,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,443,140 | 95.98% |
| 26,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,447,140 | 95.98% |
| 27,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,451,140 | 95.98% |
| 28,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,455,140 | 95.98% |
| 29,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,459,140 | 95.98% |
| 30,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,463,140 | 95.98% |
| 31,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,467,140 | 95.98% |
| 32,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,471,140 | 95.98% |
| 33,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,475,140 | 95.98% |
| 34,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,479,140 | 95.98% |
| 35,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,483,140 | 95.98% |
| 36,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,487,140 | 95.98% |
| 37,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,491,140 | 95.98% |
| 38,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,495,140 | 95.98% |
| 39,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,499,140 | 95.98% |
| 40,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,503,140 | 95.98% |
| 41,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,507,140 | 95.98% |
| 42,000 | 0 | 821 | 0 | 4,343,140 | 4 | 4,511,140 | 95.98% |
| 43,000 | 2 | 823 | 86,000 | 4,429,140 | 2 | 4,515,140 | 97.88% |
| 44,000 | 0 | 823 | 0 | 4,429,140 | 2 | 4,517,140 | 97.88% |
| 45,000 | 0 | 823 | 0 | 4,429,140 | 2 | 4,519,140 | 97.88% |
| 46,000 | 0 | 823 | 0 | 4,429,140 | 2 | 4,521,140 | 97.88% |
| 47,000 | 0 | 823 | 0 | 4,429,140 | 2 | 4,523,140 | 97.88% |
| 48,000 | 2 | 825 | 96,000 | 4,525,140 | 0 | 4,525,140 | 100.00% |
| | <u>825</u> | <u>825</u> | <u>4,525,140</u> | <u>4,525,140</u> | <u>0</u> | <u>4,525,140</u> | |

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

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

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

Preparer Steven M Lubertozi

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

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

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

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc of Florida
 Docket No.

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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertozi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 0 | 0 | 0 | 0 | 0 | 8 | 0 | 0.00% |
| 1,000 | 0 | 0 | 0 | 0 | 8 | 8,170 | 0.00% |
| 2,000 | 0 | 0 | 0 | 0 | 8 | 16,340 | 0.00% |
| 3,000 | 0 | 0 | 0 | 0 | 8 | 24,510 | 0.00% |
| 4,000 | 0 | 0 | 0 | 0 | 8 | 32,680 | 0.00% |
| 5,000 | 0 | 0 | 0 | 0 | 8 | 40,850 | 0.00% |
| 6,000 | 0 | 0 | 0 | 0 | 8 | 49,020 | 0.00% |
| 7,000 | 0 | 0 | 0 | 0 | 8 | 57,190 | 0.00% |
| 8,000 | 0 | 0 | 0 | 0 | 8 | 65,360 | 0.00% |
| 9,000 | 0 | 0 | 0 | 0 | 8 | 73,530 | 0.00% |
| 10,000 | 0 | 0 | 0 | 0 | 8 | 81,700 | 0.00% |
| 11,000 | 0 | 0 | 0 | 0 | 8 | 89,870 | 0.00% |
| 12,000 | 0 | 0 | 0 | 0 | 8 | 98,040 | 0.00% |
| 13,000 | 0 | 0 | 0 | 0 | 8 | 106,210 | 0.00% |
| 14,000 | 0 | 0 | 0 | 0 | 8 | 114,380 | 0.00% |
| 15,000 | 0 | 0 | 0 | 0 | 8 | 122,550 | 0.00% |
| 16,000 | 0 | 0 | 0 | 0 | 8 | 130,720 | 0.00% |
| 17,000 | 0 | 0 | 0 | 0 | 8 | 138,890 | 0.00% |
| 18,000 | 0 | 0 | 0 | 0 | 8 | 147,060 | 0.00% |
| 19,000 | 0 | 0 | 0 | 0 | 8 | 155,230 | 0.00% |
| 20,000 | 0 | 0 | 0 | 0 | 8 | 163,400 | 0.00% |
| 21,000 | 0 | 0 | 0 | 0 | 8 | 171,570 | 0.00% |
| 22,000 | 0 | 0 | 0 | 0 | 8 | 179,740 | 0.00% |
| 23,000 | 0 | 0 | 0 | 0 | 8 | 187,910 | 0.00% |
| 24,000 | 0 | 0 | 0 | 0 | 8 | 196,080 | 0.00% |
| 25,000 | 0 | 0 | 0 | 0 | 8 | 204,250 | 0.00% |
| 26,000 | 0 | 0 | 0 | 0 | 8 | 212,420 | 0.00% |
| 27,000 | 0 | 0 | 0 | 0 | 8 | 220,590 | 0.00% |
| 28,000 | 0 | 0 | 0 | 0 | 8 | 228,760 | 0.00% |
| 29,000 | 0 | 0 | 0 | 0 | 8 | 236,930 | 0.00% |
| 30,000 | 0 | 0 | 0 | 0 | 8 | 245,100 | 0.00% |
| 31,000 | 0 | 0 | 0 | 0 | 8 | 253,270 | 0.00% |
| 32,000 | 0 | 0 | 0 | 0 | 8 | 261,440 | 0.00% |
| 33,000 | 0 | 0 | 0 | 0 | 8 | 269,610 | 0.00% |
| 34,000 | 0 | 0 | 0 | 0 | 8 | 277,780 | 0.00% |
| 35,000 | 0 | 0 | 0 | 0 | 8 | 285,950 | 0.00% |
| 36,000 | 0 | 0 | 0 | 0 | 8 | 294,120 | 0.00% |
| 37,000 | 0 | 0 | 0 | 0 | 8 | 302,290 | 0.00% |
| 38,000 | 0 | 0 | 0 | 0 | 8 | 310,460 | 0.00% |
| 39,000 | 0 | 0 | 0 | 0 | 8 | 318,630 | 0.00% |
| 40,000 | 0 | 0 | 0 | 0 | 8 | 326,800 | 0.00% |
| 41,000 | 0 | 0 | 0 | 0 | 8 | 334,970 | 0.00% |
| 42,000 | 0 | 0 | 0 | 0 | 8 | 343,140 | 0.00% |
| 43,000 | 0 | 0 | 0 | 0 | 8 | 351,310 | 0.00% |
| 44,000 | 0 | 0 | 0 | 0 | 8 | 359,480 | 0.00% |
| 45,000 | 0 | 0 | 0 | 0 | 8 | 367,650 | 0.00% |

Company Utilities, Inc of Florida
 Docket No..

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Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|------------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5)] | Percentage of Total |
| 46,000 | 0 | 0 | 0 | 0 | 8 | 375,820 | 0.00% |
| 47,000 | 0 | 0 | 0 | 0 | 8 | 383,990 | 0.00% |
| 48,000 | 0 | 0 | 0 | 0 | 8 | 392,160 | 0.00% |
| 49,000 | 0 | 0 | 0 | 0 | 8 | 400,330 | 0.00% |
| 50,000 | 0 | 0 | 0 | 0 | 8 | 408,500 | 0.00% |
| 51,000 | 0 | 0 | 0 | 0 | 8 | 416,670 | 0.00% |
| 52,000 | 0 | 0 | 0 | 0 | 8 | 424,840 | 0.00% |
| 53,000 | 0 | 0 | 0 | 0 | 8 | 433,010 | 0.00% |
| 54,000 | 0 | 0 | 0 | 0 | 8 | 441,180 | 0.00% |
| 55,000 | 0 | 0 | 0 | 0 | 8 | 449,350 | 0.00% |
| 56,000 | 0 | 0 | 0 | 0 | 8 | 457,520 | 0.00% |
| 57,000 | 0 | 0 | 0 | 0 | 8 | 465,690 | 0.00% |
| 58,000 | 0 | 0 | 0 | 0 | 8 | 473,860 | 0.00% |
| 59,000 | 0 | 0 | 0 | 0 | 8 | 482,030 | 0.00% |
| 60,000 | 0 | 0 | 0 | 0 | 8 | 490,200 | 0.00% |
| 61,000 | 0 | 0 | 0 | 0 | 8 | 498,370 | 0.00% |
| 62,000 | 0 | 0 | 0 | 0 | 8 | 506,540 | 0.00% |
| 63,000 | 0 | 0 | 0 | 0 | 8 | 514,710 | 0.00% |
| 64,000 | 0 | 0 | 0 | 0 | 8 | 522,880 | 0.00% |
| 65,000 | 0 | 0 | 0 | 0 | 8 | 531,050 | 0.00% |
| 66,000 | 0 | 0 | 0 | 0 | 8 | 539,220 | 0.00% |
| 67,000 | 0 | 0 | 0 | 0 | 8 | 547,390 | 0.00% |
| 68,000 | 0 | 0 | 0 | 0 | 8 | 555,560 | 0.00% |
| 69,000 | 0 | 0 | 0 | 0 | 8 | 563,730 | 0.00% |
| 70,000 | 0 | 0 | 0 | 0 | 8 | 571,900 | 0.00% |
| 71,000 | 0 | 0 | 0 | 0 | 8 | 580,070 | 0.00% |
| 72,000 | 0 | 0 | 0 | 0 | 8 | 588,240 | 0.00% |
| 73,000 | 0 | 0 | 0 | 0 | 8 | 596,410 | 0.00% |
| 74,000 | 0 | 0 | 0 | 0 | 8 | 604,580 | 0.00% |
| 75,000 | 0 | 0 | 12,750 | 12,750 | 8 | 612,750 | 0.79% |
| 76,000 | 0 | 0 | 0 | 12,750 | 8 | 620,750 | 0.79% |
| 77,000 | 0 | 0 | 0 | 12,750 | 8 | 628,750 | 0.79% |
| 78,000 | 0 | 0 | 0 | 12,750 | 8 | 636,750 | 0.79% |
| 79,000 | 0 | 0 | 0 | 12,750 | 8 | 644,750 | 0.79% |
| 80,000 | 0 | 0 | 0 | 12,750 | 8 | 652,750 | 0.79% |
| 81,000 | 0 | 0 | 0 | 12,750 | 8 | 660,750 | 0.79% |
| 82,000 | 0 | 0 | 0 | 12,750 | 8 | 668,750 | 0.79% |
| 83,000 | 0 | 0 | 0 | 12,750 | 8 | 676,750 | 0.79% |
| 84,000 | 0 | 0 | 0 | 12,750 | 8 | 684,750 | 0.79% |
| 85,000 | 0 | 0 | 0 | 12,750 | 8 | 692,750 | 0.79% |
| 86,000 | 0 | 0 | 0 | 12,750 | 8 | 700,750 | 0.79% |
| 87,000 | 0 | 0 | 0 | 12,750 | 8 | 708,750 | 0.79% |
| 88,000 | 0 | 0 | 0 | 12,750 | 8 | 716,750 | 0.79% |
| 89,000 | 0 | 0 | 0 | 12,750 | 8 | 724,750 | 0.79% |
| 90,000 | 0 | 0 | 0 | 12,750 | 8 | 732,750 | 0.79% |
| 91,000 | 0 | 0 | 0 | 12,750 | 8 | 740,750 | 0.79% |

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc. of Florida
 Docket No .

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

Preparer: Steven M Lubertozzi

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 92,000 | 0 | 0 | 0 | 12,750 | 8 | 748,750 | 0.79% |
| 93,000 | 0 | 0 | 0 | 12,750 | 8 | 756,750 | 0.79% |
| 94,000 | 0 | 0 | 0 | 12,750 | 8 | 764,750 | 0.79% |
| 95,000 | 0 | 0 | 0 | 12,750 | 8 | 772,750 | 0.79% |
| 96,000 | 0 | 0 | 0 | 12,750 | 8 | 780,750 | 0.79% |
| 97,000 | 0 | 0 | 0 | 12,750 | 8 | 788,750 | 0.79% |
| 98,000 | 0 | 0 | 0 | 12,750 | 8 | 796,750 | 0.79% |
| 99,000 | 0 | 0 | 0 | 12,750 | 8 | 804,750 | 0.79% |
| 100,000 | 0 | 0 | 0 | 12,750 | 8 | 812,750 | 0.79% |
| 101,000 | 0 | 0 | 0 | 12,750 | 8 | 820,750 | 0.79% |
| 102,000 | 0 | 0 | 0 | 12,750 | 8 | 828,750 | 0.79% |
| 103,000 | 0 | 0 | 0 | 12,750 | 8 | 836,750 | 0.79% |
| 104,000 | 0 | 0 | 0 | 12,750 | 8 | 844,750 | 0.79% |
| 105,000 | 0 | 0 | 0 | 12,750 | 8 | 852,750 | 0.79% |
| 106,000 | 0 | 0 | 0 | 12,750 | 8 | 860,750 | 0.79% |
| 107,000 | 0 | 0 | 0 | 12,750 | 8 | 868,750 | 0.79% |
| 108,000 | 0 | 0 | 0 | 12,750 | 8 | 876,750 | 0.79% |
| 109,000 | 0 | 0 | 0 | 12,750 | 8 | 884,750 | 0.79% |
| 110,000 | 0 | 0 | 0 | 12,750 | 8 | 892,750 | 0.79% |
| 111,000 | 0 | 0 | 0 | 12,750 | 8 | 900,750 | 0.79% |
| 112,000 | 0 | 0 | 0 | 12,750 | 8 | 908,750 | 0.79% |
| 113,000 | 0 | 0 | 0 | 12,750 | 8 | 916,750 | 0.79% |
| 114,000 | 0 | 0 | 0 | 12,750 | 8 | 924,750 | 0.79% |
| 115,000 | 0 | 0 | 0 | 12,750 | 8 | 932,750 | 0.79% |
| 116,000 | 0 | 0 | 0 | 12,750 | 8 | 940,750 | 0.79% |
| 117,000 | 0 | 0 | 0 | 12,750 | 8 | 948,750 | 0.79% |
| 118,000 | 0 | 0 | 0 | 12,750 | 8 | 956,750 | 0.79% |
| 119,000 | 0 | 0 | 0 | 12,750 | 8 | 964,750 | 0.79% |
| 120,000 | 0 | 0 | 0 | 12,750 | 8 | 972,750 | 0.79% |
| 121,000 | 0 | 0 | 0 | 12,750 | 8 | 980,750 | 0.79% |
| 122,000 | 0 | 0 | 0 | 12,750 | 8 | 988,750 | 0.79% |
| 123,000 | 0 | 0 | 0 | 12,750 | 8 | 996,750 | 0.79% |
| 124,000 | 0 | 0 | 0 | 12,750 | 8 | 1,004,750 | 0.79% |
| 125,000 | 0 | 0 | 0 | 12,750 | 8 | 1,012,750 | 0.79% |
| 126,000 | 0 | 0 | 0 | 12,750 | 8 | 1,020,750 | 0.79% |
| 127,000 | 0 | 0 | 0 | 12,750 | 8 | 1,028,750 | 0.79% |
| 128,000 | 0 | 0 | 0 | 12,750 | 8 | 1,036,750 | 0.79% |
| 129,000 | 0 | 0 | 0 | 12,750 | 8 | 1,044,750 | 0.79% |
| 130,000 | 0 | 0 | 0 | 12,750 | 8 | 1,052,750 | 0.79% |
| 131,000 | 0 | 0 | 0 | 12,750 | 8 | 1,060,750 | 0.79% |
| 132,000 | 0 | 0 | 0 | 12,750 | 8 | 1,068,750 | 0.79% |
| 133,000 | 0 | 0 | 0 | 12,750 | 8 | 1,076,750 | 0.79% |
| 134,000 | 0 | 0 | 0 | 12,750 | 8 | 1,084,750 | 0.79% |
| 135,000 | 0 | 0 | 0 | 12,750 | 8 | 1,092,750 | 0.79% |
| 136,000 | 0 | 0 | 0 | 12,750 | 8 | 1,100,750 | 0.79% |
| 137,000 | 0 | 0 | 0 | 12,750 | 8 | 1,108,750 | 0.79% |

0104B

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No.:

Schedule E-14
 Page 26 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer Steven M. Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------------------|-----------------|------------------|----------------------------|--------------------|----------------|-----------------------------------|---------------------|
| Consumption Level | Number of Bills | Cumulative Bills | Gallons Consumed (1) X (2) | Cumulative Gallons | Reversed Bills | Consolidated Factor [(1)X(6)]+(5) | Percentage of Total |
| 138,000 | 0 | 0 | 0 | 12,750 | 8 | 1,116,750 | 0.79% |
| 139,000 | 0 | 0 | 0 | 12,750 | 8 | 1,124,750 | 0.79% |
| 140,000 | 0 | 0 | 0 | 12,750 | 8 | 1,132,750 | 0.79% |
| 141,000 | 0 | 0 | 0 | 12,750 | 8 | 1,140,750 | 0.79% |
| 142,000 | 0 | 0 | 0 | 12,750 | 8 | 1,148,750 | 0.79% |
| 143,000 | 0 | 0 | 0 | 12,750 | 8 | 1,156,750 | 0.79% |
| 144,000 | 0 | 0 | 0 | 12,750 | 8 | 1,164,750 | 0.79% |
| 145,000 | 0 | 0 | 0 | 12,750 | 8 | 1,172,750 | 0.79% |
| 146,000 | 0 | 0 | 0 | 12,750 | 8 | 1,180,750 | 0.79% |
| 147,000 | 0 | 0 | 0 | 12,750 | 8 | 1,188,750 | 0.79% |
| 148,000 | 0 | 0 | 0 | 12,750 | 8 | 1,196,750 | 0.79% |
| 149,000 | 0 | 0 | 0 | 12,750 | 8 | 1,204,750 | 0.79% |
| 150,000 | 0 | 0 | 0 | 12,750 | 8 | 1,212,750 | 0.79% |
| 151,000 | 0 | 0 | 0 | 12,750 | 8 | 1,220,750 | 0.79% |
| 152,000 | 0 | 0 | 0 | 12,750 | 8 | 1,228,750 | 0.79% |
| 153,000 | 0 | 0 | 0 | 12,750 | 8 | 1,236,750 | 0.79% |
| 154,000 | 0 | 0 | 0 | 12,750 | 8 | 1,244,750 | 0.79% |
| 155,000 | 0 | 0 | 0 | 12,750 | 8 | 1,252,750 | 0.79% |
| 156,000 | 0 | 0 | 0 | 12,750 | 8 | 1,260,750 | 0.79% |
| 157,000 | 0 | 0 | 0 | 12,750 | 8 | 1,268,750 | 0.79% |
| 158,000 | 0 | 0 | 0 | 12,750 | 8 | 1,276,750 | 0.79% |
| 159,000 | 0 | 0 | 0 | 12,750 | 8 | 1,284,750 | 0.79% |
| 160,000 | 0 | 0 | 0 | 12,750 | 8 | 1,292,750 | 0.79% |
| 161,000 | 0 | 0 | 0 | 12,750 | 8 | 1,300,750 | 0.79% |
| 162,000 | 0 | 0 | 0 | 12,750 | 8 | 1,308,750 | 0.79% |
| 163,000 | 0 | 0 | 0 | 12,750 | 8 | 1,316,750 | 0.79% |
| 164,000 | 0 | 0 | 0 | 12,750 | 8 | 1,324,750 | 0.79% |
| 165,000 | 0 | 0 | 0 | 12,750 | 8 | 1,332,750 | 0.79% |
| 166,000 | 0 | 0 | 0 | 12,750 | 8 | 1,340,750 | 0.79% |
| 167,000 | 0 | 0 | 0 | 12,750 | 8 | 1,348,750 | 0.79% |
| 168,000 | 0 | 0 | 0 | 12,750 | 8 | 1,356,750 | 0.79% |
| 169,000 | 0 | 0 | 0 | 12,750 | 8 | 1,364,750 | 0.79% |
| 170,000 | 0 | 0 | 0 | 12,750 | 8 | 1,372,750 | 0.79% |
| 171,000 | 0 | 0 | 0 | 12,750 | 8 | 1,380,750 | 0.79% |
| 172,000 | 0 | 0 | 0 | 12,750 | 8 | 1,388,750 | 0.79% |
| 173,000 | 0 | 0 | 0 | 12,750 | 8 | 1,396,750 | 0.79% |
| 174,000 | 0 | 0 | 0 | 12,750 | 8 | 1,404,750 | 0.79% |
| 175,000 | 0 | 0 | 0 | 12,750 | 8 | 1,412,750 | 0.79% |
| 176,000 | 0 | 0 | 0 | 12,750 | 8 | 1,420,750 | 0.79% |
| 177,000 | 0 | 0 | 0 | 12,750 | 8 | 1,428,750 | 0.79% |
| 178,000 | 0 | 0 | 0 | 12,750 | 8 | 1,436,750 | 0.79% |
| 179,000 | 0 | 0 | 0 | 12,750 | 8 | 1,444,750 | 0.79% |
| 180,000 | 0 | 0 | 0 | 12,750 | 8 | 1,452,750 | 0.79% |
| 181,000 | 0 | 0 | 0 | 12,750 | 8 | 1,460,750 | 0.79% |
| 182,000 | 0 | 0 | 0 | 12,750 | 8 | 1,468,750 | 0.79% |
| 183,000 | 0 | 0 | 0 | 12,750 | 8 | 1,476,750 | 0.79% |

0104C

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

Schedule E-14
 Page 27 of 29

Interim Final
 Interim Final
 Historical Projected
 Water Sewer

Preparer: Steven M. Lubertoza

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

| (1) 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 |
|-----------------------------|---------------------------|----------------------------|---|------------------------------|--------------------------|--|-------------------------------|
| 184,000 | 0 | 0 | 0 | 12,750 | 8 | 1,484,750 | 0.79% |
| 185,000 | 0 | 0 | 0 | 12,750 | 8 | 1,492,750 | 0.79% |
| 186,000 | 0 | 0 | 0 | 12,750 | 8 | 1,500,750 | 0.79% |
| 187,000 | 0 | 0 | 0 | 12,750 | 8 | 1,508,750 | 0.79% |
| 188,000 | 0 | 0 | 0 | 12,750 | 8 | 1,516,750 | 0.79% |
| 189,000 | 0 | 0 | 0 | 12,750 | 8 | 1,524,750 | 0.79% |
| 190,000 | 0 | 0 | 0 | 12,750 | 8 | 1,532,750 | 0.79% |
| 191,000 | 0 | 0 | 0 | 12,750 | 8 | 1,540,750 | 0.79% |
| 192,000 | 0 | 0 | 0 | 12,750 | 8 | 1,548,750 | 0.79% |
| 193,000 | 0 | 0 | 0 | 12,750 | 8 | 1,556,750 | 0.79% |
| 194,000 | 0 | 0 | 0 | 12,750 | 8 | 1,564,750 | 0.79% |
| 195,000 | 0 | 0 | 0 | 12,750 | 8 | 1,572,750 | 0.79% |
| 196,000 | 0 | 0 | 0 | 12,750 | 8 | 1,580,750 | 0.79% |
| 197,000 | 0 | 0 | 0 | 12,750 | 8 | 1,588,750 | 0.79% |
| 198,000 | 0 | 0 | 0 | 12,750 | 8 | 1,596,750 | 0.79% |
| 199,000 | 8 | 8 | 1,592,000 | 1,604,750 | 0 | 1,604,750 | 100.00% |
| | <u>8</u> | <u>8</u> | <u>1,604,750</u> | <u>1,604,750</u> | <u>0</u> | <u>1,604,750</u> | |

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

0104D

Utilities Inc. of Florida - Marion County

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Utilities Inc. of Florida - Marion County

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

Marion County

Systems 630/635/622

Golden Hills/Crownwood/BFF Corp.

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

Florida Public Service Commission

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

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

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

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

(Above data in millions of gallons)

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

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

(Above data in millions of gallons)

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

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

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

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

| | Date | GPD |
|--|--------------------------|---------------------|
| 1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation. | | 600,000 |
| 2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day. | 1/30/01 | 418,000 |
| | [Main break] | |
| | 5/22/01 | 385,000 |
| | [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) 5/22/01 | 385,000 |
| | (2) 5/28/01 | 368,000 |
| | (3) 5/16/01 | 338,000 |
| | (4) 5/27/01 | 332,000 |
| | (5) 5/26/01 | 331,000 |
| [May is the month with the highest pumpage rate.] | | |
| | AVERAGE | 350,800 |
| 4 Average Daily Flow | Max Month | 253,516 |
| | Annual | 163,005 |
| 5 Required Fire Flow | | 500 gpm for 2 hours |
| The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation. | | |

Treatment Plant Data

Florida Public Service Commission

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

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

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

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

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

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

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

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

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

INPUT INFORMATION:

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

Used & Useful Analysis:

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

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

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

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

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

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

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

Water Distribution System

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

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

Wastewater Collection System

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

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

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

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

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

Water Pumping, Treatment & Storage

$PN = EG \times PT \times U$

where:

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

Wastewater Treatment & Disposal

$PN = EG \times PT \times U$

where:

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

Water Distribution System

$PN = EG \times PT \times U$

where:

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

Wastewater Collection System

Built out.

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Utilities Inc. of Florida - Marion County

Financial, Rate and Engineering
Minimum Filing Requirements
Interim Rates
For the Test Year Ended
December 31, 2001

| <u>Schedule</u> | <u>Page</u> | <u>Title</u> |
|-----------------|-------------|--|
| | | <u>RATE BASE</u> |
| A-1 | I-1 | Schedule of Water Rate Base |
| A-2 | I-2 | Schedule of Sewer Rate Base |
| A-5 | I-3 | Schedule of Water Plant in Service |
| A-6 | I-6 | Schedule of Sewer Plant in Service |
| A-9 | I-9 | Water Accumulated Depreciation |
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| | | <u>NET OPERATING INCOME</u> |
| B-1 | I-15 | Schedule of Water Net Operating Income |
| B-2 | I-16 | Schedule of Sewer Net Operating Income |
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| B-5 | I-18 | Detail of Operations and Maintenance Expense - Water |
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| B-13 | I-20 | Depreciation Expense - Water |
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| B-15 | I-22 | Schedule of Taxes other than Income |
| | | <u>COST OF CAPITAL</u> |
| D-1 | I-23 | Schedule of Requested Cost of Capital |
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| E-1 | I-24 | Rate Schedule |
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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

| Line No | (1) Description | (2) Balance Per Books YE 12/31/01 | (3) Utility Adjustments | (4) Adjusted Utility Balance YE 12/31/01 | (5) Year End 12/31/00 | (6) Test Year Average 12/31/01 | (5) Supporting Schedule(s) |
|---------|----------------------------------|---|----------------------------|--|-----------------------------|--------------------------------------|-------------------------------|
| 1 | Utility Plant in Service | \$ 650,348 | [a] \$ 4,405 | \$ 654,754 | \$ 632,029 | \$ 639,911 | A-5 |
| 2 | Utility Land & Land Rights | 12,615 | | 12,615 | 12,615 | 12,615 | A-5 |
| 3 | Less Non-Used & Useful Plant | | 0 | - | | - | A-7 |
| 4 | Construction Work in Progress | - | [b] | - | - | - | - |
| 5 | Less Accumulated Depreciation | (311,574) | [a] (1,463) | \$ (313,036) | (294,262) | (302,921) | A-9 |
| 6 | Less CIAC | (134,364) | [a] (4,550) | \$ (138,914) | (134,014) | (134,337) | A-12 |
| 7 | Accumulated Amortization of CIAC | 46,137 | [a] (0) | 46,137 | 42,138 | 44,137 | A-14 |
| 8 | Allocated Plant | 5,111 | [c] | 5,111 | 4,657 | 4,884 | - |
| 9 | Working Capital Allowance | 13,283 | [d] | 13,283 | 13,283 | 13,283 | A-17 |
| 10 | Total Rate Base | <u>\$ 281,556</u> | <u>\$ (1,608)</u> | <u>\$ 279,948</u> | <u>\$ 276,446</u> | <u>\$ 277,571</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 using the Balance Sheet approach

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Utilities Inc. of Florida - Marion County
 Docket No.: 020071-WS
 Schedule Year ended: 12/31/01
 Interim [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 12/31/00 | (6) Test Year Average 12/31/01 | (5) Supporting Schedule(s) |
|----------|----------------------------------|---|----------------------------|--|-----------------------------|--------------------------------------|-------------------------------|
| 1 | Utility Plant in Service | \$ 161,810 | [a] \$ (4,402) | \$ 157,408 | \$ 148,200 | \$ 149,912 | A-6 |
| 2 | Utility Land & Land Rights | 10,080 | | 10,080 | 10,080 | 10,080 | A-6 |
| 3 | Less: Non-Used & Useful Plant | | [b] (17,812) | (17,812) | | (17,812) | A-7 |
| 4 | Construction Work in Progress | - | [c] - | - | - | - | - |
| 5 | Less: Accumulated Depreciation | (65,199) | [a] 484 | (64,715) | (62,482) | (64,072) | A-10 |
| 6 | Less: CIAC | (450) | [a] - | (450) | (450) | (450) | A-12 |
| 7 | Accumulated Amortization of CIAC | 24 | [a] - | 24 | 12 | 18 | A-14 |
| 8 | Allocated Plant | 761 | [d] - | 761 | 693 | 727 | - |
| 9 | Working Capital Allowance | 5,196 | [e] - | 5,196 | 5,196 | 5,196 | A-17 |
| 10 | Total Rate Base | <u>\$ 112,221</u> | <u>\$ (21,730)</u> | <u>\$ 90,491</u> | <u>\$ 101,249</u> | <u>\$ 83,600</u> | |

Notes:

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M Lubertozzi

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

| Line No | (1) Account No. and Name | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|---------|--|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301 1 Organization | 2,895 | 2,895 | 2,895 | | |
| 3 | 302.1 Franchises | | | | | |
| 4 | 339.1 Other Plant & Misc Equipment | | | | | |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | |
| 6 | 303.2 Land & Land Rights | 12,615 | 12,615 | 12,615 | | |
| 7 | 304.2 Structures & Improvements | 67,720 | 67,720 | 67,720 | | |
| 8 | 305.2 Collect. & Impound Reservoirs | | | | | |
| 9 | 306.2 Lale, River & Other intakes | | | | | |
| 10 | 307.2 Wells & Springs | 23,661 | 23,763 | 23,669 | | |
| 11 | 308.2 Infiltration, Galleries and Tunnels | | | | | |
| 12 | 309.2 Supply Mains | | | | | |
| 13 | 310.2 Power Generation Equipment | | | | | |
| 14 | 311.2 Pumping Equipment | 62,269 | 62,870 | 62,653 | | |
| 15 | 339.2 Other Plant & Misc Equipment | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | | | | | |
| 18 | 304.3 Structures & Improvements | 948 | 948 | 948 | | |
| 19 | 320.3 Water Treatment Equipment | 13,092 | 13,506 | 13,255 | | |
| 20 | 339.3 Other Plant & Misc. Equipment | | | | | |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | |
| 23 | 304 4 Structures & Improvements | | | | | |
| 24 | 330.4 Distr. Reservoirs & Sandpipes | 90,737 | 91,781 | 91,460 | | |
| 25 | 331.4 Transm. & Distribution Mains | 210,384 | 211,746 | 210,608 | | |
| 26 | 333.4 Services | 77,049 | 86,858 | 80,859 | | |
| 27 | 334.4 Meters & Meter Installations | 23,935 | 24,011 | 23,947 | | |
| 28 | 335.4 Hydrants | 18,994 | 19,006 | 18,995 | | |
| 29 | 339.4 Other Plant & Misc. Equipment | 2,156 | 2,156 | 2,156 | | |
| 30 | GENERAL PLANT | | | | | |
| 31 | 303.5 Land & Land Rights | | | | | |
| 32 | 304.5 Structures & Improvements | | | | | |
| 33 | 340 5 Office Furniture & Equipment | | | | | |
| 34 | 341.5 Transportation Equipment | 23,126 | 25,758 | 24,442 | | |
| 35 | 342.5 Stores Equipment | | | | | |
| 36 | 343.5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | | |
| 37 | 344.5 Laboratory Equipment | 551 | 1,116 | 942 | | |
| 38 | 345.5 Power Operated Equipment | | | | | |
| 39 | 346.5 Communication Equipment | | | | | |
| 40 | 347.5 Misc Equip (Computer) | 634 | 561 | 597 | | |
| 41 | 348 5 Other Tangible Plant (Allocated Plant) | 11,744 | 13,520 | 12,632 | | |
| 42 | Total | 644,643 | 662,963 | 652,525 | | |

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3
Preparer: Steven M. Lubertozi

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 |
|---------|--|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301 1 Organization | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 |
| 3 | 302 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY NAD PUMPING PLANT | | | | | | | |
| 6 | 303 2 Land & Land Rights | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 |
| 7 | 304 2 Structures & Improvements | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 |
| 8 | 305 2 Collect. & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306 2 Lake, River & Other intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307 2 Wells & Springs | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 |
| 11 | 308 2 Infiltration, Galleries and Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309 2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310 2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311.2 Pumping Equipment | 62,269 | 62,269 | 62,269 | 62,269 | 62,661 | 62,661 | 62,870 |
| 15 | 339 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304 3 Structures & Improvements | 948 | 948 | 948 | 948 | 948 | 948 | 948 |
| 19 | 320.3 Water Treatment Equipment | 13,092 | 13,092 | 13,092 | 13,092 | 13,092 | 13,092 | 13,114 |
| 20 | 339.3 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 22 | 303 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Sandpipes | 90,737 | 90,737 | 90,737 | 90,737 | 91,781 | 91,781 | 91,781 |
| 25 | 331 4 Transm. & Distribution Mains | 210,384 | 210,384 | 210,384 | 210,384 | 210,384 | 210,605 | 210,605 |
| 26 | 333 4 Services | 77,049 | 77,049 | 77,128 | 77,128 | 79,055 | 79,098 | 80,039 |
| 27 | 334 4 Meters & Meter Installations | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 | 23,935 |
| 28 | 335 4 Hydrants | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 |
| 29 | 339 4 Other Plant & Misc Equipment | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 |
| 30 | GENERAL PLANT | | | | | | | |
| 31 | 303 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | 23,126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 342 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 |
| 37 | 344 5 Laboratory Equipment | 551 | 551 | 551 | 551 | 1,116 | 1,116 | 1,116 |
| 38 | 345 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equip (Computer) | 634 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | 348 5 Other Tangible Plant (Allocated Plant) | 11,744 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | Total | 644,643 | 609,140 | 609,219 | 609,219 | 613,146 | 613,410 | 614,582 |

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

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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) Thirteen Month Average Balance |
|---------|--|---------------|----------------|----------------|----------------|----------------|-------------------------------|---|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 301 1 Organization | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 | 2,895 |
| 3 | 302 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SOURCE OF SUPPLY NAD PUMPING PLANT | | | | | | | |
| 6 | 303 2 Land & Land Rights | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 | 12,615 |
| 7 | 304 2 Structures & Improvements | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 | 67,720 |
| 8 | 305 2 Collect & Impound Reservoirs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 306 2 Lake, Rver & Other intakes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 307 2 Wells & Springs | 23,661 | 23,661 | 23,661 | 23,661 | 23,661 | 23,763 | 23,669 |
| 11 | 308 2 Infiltration, Galleries and Tunnels | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 309 2 Supply Mains | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 310 2 Power Generation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 311 2 Pumping Equipment | 62,870 | 62,870 | 62,870 | 62,870 | 62,870 | 62,870 | 62,653 |
| 15 | 339 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | |
| 17 | 303 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 304 3 Structures & Improvements | 948 | 948 | 948 | 948 | 948 | 948 | 948 |
| 19 | 320 3 Water Treatment Equipment | 13,114 | 13,506 | 13,506 | 13,506 | 13,506 | 13,506 | 13,255 |
| 20 | 339.3 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | |
| 22 | 303 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Sandpipes | 91,781 | 91,781 | 91,781 | 91,781 | 91,781 | 91,781 | 91,460 |
| 25 | 331.4 Transm & Distribution Mains | 210,605 | 210,605 | 210,605 | 210,605 | 210,605 | 211,746 | 210,608 |
| 26 | 333.4 Services | 81,230 | 82,802 | 83,893 | 84,921 | 84,921 | 86,858 | 80,859 |
| 27 | 334 4 Meters & Meter Installations | 23,935 | 23,935 | 23,935 | 23,935 | 24,011 | 24,011 | 23,947 |
| 28 | 335 4 Hydrants | 18,994 | 18,994 | 18,994 | 18,994 | 18,994 | 19,006 | 18,995 |
| 29 | 339 4 Other Plant & Misc Equipment | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 | 2,156 |
| 30 | GENERAL PLANT | | | | | | | |
| 31 | 303 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 25,758 | 24,442 |
| 35 | 342 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 | 2,134 |
| 37 | 344 5 Laboratory Equipment | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 1,116 | 942 |
| 38 | 345 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equip (Computer) | 0 | 0 | 0 | 0 | 0 | 561 | 597 |
| 41 | 348 5 Other Tangible Plant (Allocated Plant) | 0 | 0 | 0 | 0 | 0 | 13,520 | 12,632 |
| 42 | Total | 615,773 | 617,737 | 618,828 | 619,856 | 619,932 | 662,963 | 652,525 |

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

Florida Public Service Commission

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

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

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|---------|--|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTAGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | | 0 |
| 4 | 389.1 Other Plant & Misc. Equipment | 0 | 0 | 0 | | 0 |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | 10,080 | 10,080 | 10,080 | | 0 |
| 7 | 354.2 Structures & Improvements | 0 | 0 | 0 | | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | | 0 |
| 9 | 361.2 Collection Sewers - Gravity | 44,699 | 56,736 | 45,625 | | 0 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | | 0 |
| 11 | 363.2 Services to Customers | 185 | 185 | 185 | | 0 |
| 12 | 364.2 Flow Measuring Devices | | | | | |
| 13 | 365.2 Flow Measuring Installations | | | | | |
| 14 | 389.2 Other Plant & Misc. Equipment | | | | | |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | | | | | |
| 17 | 354.3 Structures & Improvements | | | | | |
| 18 | 370.3 Receiving Wells | 264 | 264 | 264 | | 0 |
| 19 | 371.3 Pumping Equipment | | | | | |
| 20 | 389.3 Other Plant & Misc. Equipment (Manholes) | 0 | 91 | 63 | | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | | | | | |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 31.28% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | 90,186 | 91,041 | 90,580 | 31.28% | 28,333 |
| 25 | 381.4 Plant Sewers | | | | 31.28% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 31.28% | 0 |
| 27 | 389.4 Other Plant & Misc. Equipment | 6,774 | 6,774 | 6,774 | 31.28% | 2,119 |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.5 Land & Land Rights | | | | | |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | | 0 |
| 32 | 391.5 Transportation Equipment | 3,443 | 3,835 | 3,639 | | 0 |
| 33 | 392.5 Stores Equipment | | | | | |
| 34 | 393.5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | | 0 |
| 35 | 394.5 Laboratory Equipment | 82 | 166 | 140 | | 0 |
| 36 | 395.5 Power Operated Equipment | | | | | |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | | 0 |
| 38 | 397.5 Misc Equip (Computer) | 94 | 84 | 89 | | 0 |
| 39 | 398.5 Other Tangible Plant (Allocated Plant-UIP) | 2,154 | 2,317 | 2,236 | | 0 |
| 40 | | | | | | |
| | Total | 158,280 | 171,890 | 159,992 | | 30,452 |

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M Lubertozzi

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 | (8) Jun-01 |
|---------|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | INTAGIBLE PLANT | | | | | | | |
| 2 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353 2 Land & Land Rights | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 |
| 7 | 354 2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361 2 Collection Sewers - Gravity | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 |
| 10 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363 2 Services to Customers | 185 | 185 | 185 | 185 | 185 | 185 | 185 |
| 12 | 364 2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389 2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | |
| 16 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354 3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370 3 Receiving Wells | 264 | 264 | 264 | 264 | 264 | 264 | 264 |
| 19 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389 3 Other Plant & Misc Equipment (Manholes) | 0 | 0 | 0 | 0 | 91 | 91 | 91 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 22 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380 4 Treatment & Disposal Equipment | 90,186 | 90,186 | 90,186 | 90,186 | 90,186 | 90,186 | 90,752 |
| 25 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389 4 Other Plant & Misc Equipment | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 |
| 28 | GENERAL PLANT | | | | | | | |
| 29 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 391 5 Transportation Equipment | 3,443 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393 5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | 318 | 318 | 318 | 318 |
| 35 | 394.5 Laboratory Equipment | 82 | 82 | 82 | 82 | 166 | 166 | 166 |
| 36 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397 5 Misc Equip (Computer) | 94 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | 398 5 Other Tangible Plant (Allocated Plant-UIF) | 2,154 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | | | | | | | |
| | Total | <u>158,280</u> | <u>152,588</u> | <u>152,588</u> | <u>152,588</u> | <u>152,763</u> | <u>152,763</u> | <u>153,329</u> |

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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) Thirteen Month Average |
|---------|--|----------------|----------------|----------------|----------------|----------------|-------------------------------|-----------------------------------|
| 1 | INTANGIBLE PLANT | | | | | | | |
| 2 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | COLLECTION PLANT | | | | | | | |
| 6 | 353 2 Land & Land Rights | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 | 10,080 |
| 7 | 354 2 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | 361 2 Collection Sewers - Gravity | 44,699 | 44,699 | 44,699 | 44,699 | 44,699 | 56,736 | 45,625 |
| 10 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 363 2 Services to Customers | 185 | 185 | 185 | 185 | 185 | 185 | 185 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 389 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | | | |
| 16 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | 370 3 Receiving Wells | 264 | 264 | 264 | 264 | 264 | 264 | 264 |
| 19 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | 389 3 Other Plant & Misc. Equipment (Manholes) | 91 | 91 | 91 | 91 | 91 | 91 | 63 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | | | |
| 22 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 380 4 Treatment & Disposal Equipment | 90,752 | 90,752 | 91,041 | 91,041 | 91,041 | 91,041 | 90,580 |
| 25 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | 389.4 Other Plant & Misc Equipment | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 | 6,774 |
| 28 | GENERAL PLANT | | | | | | | |
| 29 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 391 5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 3,835 | 3,639 |
| 33 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 393 5 Tools, Shop & Garage Equipment | 318 | 318 | 318 | 318 | 318 | 318 | 318 |
| 35 | 394 5 Laboratory Equipment | 166 | 166 | 166 | 166 | 166 | 166 | 140 |
| 36 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 397 5 Misc Equip (Computer) | 0 | 0 | 0 | 0 | 0 | 84 | 89 |
| 39 | 398 5 Other Tangible Plant (Allocated Plant-UIF) | 0 | 0 | 0 | 0 | 0 | 2,317 | 2,236 |
| 40 | | | | | | | | |
| | Total | <u>153,329</u> | <u>153,329</u> | <u>153,618</u> | <u>153,618</u> | <u>153,618</u> | <u>171,890</u> | <u>159,992</u> |

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

Florida Public Service Commission

Company: Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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 | (1,347) | (1,420) | (1,386) | 0.00% | 0 |
| 3 | 302.1 Franchises | | | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | 0.00% | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | 0 | | |
| 6 | 303.2 Land & Land Rights | | | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | (36,338) | (38,390) | (37,449) | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound Reservoirs | | | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other intakes | | | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | (13,896) | (14,684) | (14,323) | 0.00% | 0 |
| 11 | 308.2 Infiltration, Galleries and Tunnels | | | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | | | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | | | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | (33,206) | (35,666) | (34,395) | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc Equipment | | | 0 | 0.00% | 0 |
| 16 | WATER TREATMENT PLANT | | | 0 | | |
| 17 | 303.3 Land & Land Rights | | | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | (547) | (576) | (563) | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | (8,281) | (8,539) | (8,406) | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc Equipment (Manholes) | | | 0 | 0.00% | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | 0 | | |
| 22 | 303.4 Land & Land Rights | | | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs & Standpipes | (28,098) | (30,562) | (29,429) | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution Mains | (99,225) | (103,466) | (101,439) | 0.00% | 0 |
| 26 | 333.4 Services | (28,461) | (25,336) | (26,958) | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | (11,459) | (13,578) | (12,170) | 0.00% | 0 |
| 28 | 335.4 Hydrants | (9,797) | (10,219) | (10,026) | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. Equipment | | | 0 | 0.00% | 0 |
| 30 | GENERAL PLANT | | | 0 | | |
| 31 | 303.5 Land & Land Rights | | | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 341.5 Transportation Equipment | (12,690) | (17,477) | (15,083) | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | | | 0 | 0.00% | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | (1,087) | (1,223) | (1,161) | 0.00% | 0 |
| 37 | 344.5 Laboratory Equipment | (85) | (149) | (114) | 0.00% | 0 |
| 38 | 345.5 Power Operated Equipment | | | 0 | 0.00% | 0 |
| 39 | 346.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 40 | 347.5 Misc Equipment (Computer) | (634) | (537) | (585) | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant (Allocated-UIF) | (3,748) | (4,391) | (4,070) | 0.00% | 0 |
| 42 | Total | (294,261.78) | (311,573.85) | (302,921) | | 0 |

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3
Preparer: Steven M Lubertozza

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

| Line No | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Jan-01 | (4) Feb-01 | (5) Mar-01 | (6) Apr-01 | (7) May-01 |
|---------|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | INTANGIBLE PLANT | | | | | | |
| 2 | 301 1 Organization | (1,347) | (1,353) | (1,359) | (1,365) | (1,371) | (1,377) |
| 3 | 302 1 Franchises | | | | | | |
| 4 | 339 1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | |
| 6 | 303 2 Land & Land Rights | | | | | | |
| 7 | 304 2 Structures & Improvements | (36,338) | (36,509) | (36,680) | (36,851) | (37,022) | (37,193) |
| 8 | 305 2 Collect & Impound Reservoirs | | | | | | |
| 9 | 306 2 Lale, River & Other intakes | | | | | | |
| 10 | 307 2 Wells & Springs | (13,896) | (13,962) | (14,027) | (14,093) | (14,158) | (14,224) |
| 11 | 308 2 Infiltration, Galleries and Tunnels | | | | | | |
| 12 | 309 2 Supply Mains | | | | | | |
| 13 | 310 2 Power Generation Equipment | | | | | | |
| 14 | 311 2 Pumping Equipment | (33,206) | (33,466) | (33,725) | (33,985) | (33,575) | (33,835) |
| 15 | 339 2 Other Plant & Misc Equipment | | | | | | |
| 16 | WATER TREATMENT PLANT | | | | | | |
| 17 | 303 3 Land & Land Rights | | | | | | |
| 18 | 304 3 Structures & Improvements | (547) | (550) | (552) | (555) | (557) | (559) |
| 19 | 320 3 Water Treatment Equipment | (8,281) | (8,331) | (8,381) | (8,430) | (8,480) | (8,530) |
| 20 | 339 3 Other Plant & Misc Equipment (Manholes) | | | | | | |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | | |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Standpipes | (28,098) | (28,302) | (28,507) | (28,711) | (28,915) | (29,119) |
| 25 | 331 4 Transm & Distribution Mains | (99,225) | (99,634) | (100,042) | (100,451) | (100,859) | (100,604) |
| 26 | 333 4 Services | (28,461) | (28,621) | (28,548) | (28,708) | (28,869) | (29,029) |
| 27 | 334 4 Meters & Meter Installations | (11,459) | (11,558) | (11,658) | (11,758) | (11,858) | (11,957) |
| 28 | 335 4 Hydrants | (9,797) | (9,832) | (9,868) | (9,903) | (9,938) | (9,973) |
| 29 | 339 4 Other Plant & Misc Equipment | | | | | | |
| 30 | GENERAL PLANT | | | | | | |
| 31 | 303 5 Land & Land Rights | | | | | | |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | (12,690) | 0 | 0 | 0 | 0 | 0 |
| 35 | 342 5 Stores Equipment | | | | | | |
| 36 | 343 5 Tools, Shop & Garage Equipment | (1,087) | (1,098) | (1,110) | (1,121) | (1,132) | (1,144) |
| 37 | 344 5 Laboratory Equipment | (85) | (89) | (92) | (96) | (99) | (103) |
| 38 | 345 5 Power Operated Equipment | | | | | | |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equipment (Computer) | (634) | 0 | 0 | 0 | 0 | 0 |
| 41 | 348 5 Other Tangible Plant (Allocated-UIF) | (3,748) | 0 | 0 | 0 | 0 | 0 |
| 42 | Total | <u>(294,261.78)</u> | <u>(278,667.63)</u> | <u>(279,910.69)</u> | <u>(281,387.75)</u> | <u>(282,195.81)</u> | <u>(283,008.87)</u> |

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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 by primary account. Also show non-used & useful amounts by account

| Line No | (1) Account No and Name | (8) Jun-01 | (9) Jul-01 | (10) Aug-01 | (11) Sep-01 | (12) Oct-01 | (13) Nov-01 | (14) Test Year 12/31/01 | (15) Thirteen Month Average |
|---------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|-----------------------------------|
| 1 | INTANGIBLE PLANT | | | | | | | | |
| 2 | 301 1 Organization | (1,383) | (1,389) | (1,395) | (1,401) | (1,408) | (1,414) | (1,420) | (1,386) |
| 3 | 302 1 Franchises | | | | | | | | 0 |
| 4 | 339 1 Other Plant & Misc Equipment | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) | (5,362) |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | | | | |
| 6 | 303 2 Land & Land Rights | | | | | | | | 0 |
| 7 | 304 2 Structures & Improvements | (37,364) | (37,535) | (37,706) | (37,877) | (38,048) | (38,219) | (38,390) | (37,449) |
| 8 | 305 2 Collect & Impound Reservoirs | | | | | | | | 0 |
| 9 | 306 2 Lake, River & Other intakes | | | | | | | | 0 |
| 10 | 307 2 Wells & Springs | (14,290) | (14,355) | (14,421) | (14,487) | (14,552) | (14,618) | (14,684) | (14,323) |
| 11 | 308 2 Infiltration, Galleries and Tunnels | | | | | | | | 0 |
| 12 | 309 2 Supply Mains | | | | | | | | 0 |
| 13 | 310 2 Power Generation Equipment | | | | | | | | 0 |
| 14 | 311 2 Pumping Equipment | (34,094) | (34,356) | (34,618) | (34,880) | (35,142) | (35,404) | (35,666) | (34,395) |
| 15 | 339 2 Other Plant & Misc Equipment | | | | | | | | 0 |
| 16 | WATER TREATMENT PLANT | | | | | | | | |
| 17 | 303 3 Land & Land Rights | | | | | | | | 0 |
| 18 | 304 3 Structures & Improvements | (562) | (564) | (567) | (569) | (571) | (574) | (576) | (563) |
| 19 | 320 3 Water Treatment Equipment | (8,240) | (8,290) | (8,340) | (8,389) | (8,439) | (8,489) | (8,539) | (8,406) |
| 20 | 339 3 Other Plant & Misc Equipment (Manholes) | | | | | | | | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | | | | |
| 22 | 303 4 Land & Land Rights | | | | | | | | 0 |
| 23 | 304 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 330 4 Distr Reservoirs & Standpipes | (29,323) | (29,530) | (29,736) | (29,943) | (30,149) | (30,356) | (30,562) | (29,429) |
| 25 | 331 4 Transm & Distribution Mains | (101,012) | (101,421) | (101,830) | (102,239) | (102,648) | (103,057) | (103,466) | (101,439) |
| 26 | 333 4 Services | (27,442) | (25,425) | (25,591) | (25,758) | (25,003) | (25,170) | (25,336) | (26,958) |
| 27 | 334 4 Meters & Meter Installations | (12,057) | (12,157) | (12,257) | (12,356) | (12,456) | (12,395) | (13,578) | (12,170) |
| 28 | 335 4 Hydrants | (10,008) | (10,043) | (10,078) | (10,114) | (10,149) | (10,184) | (10,219) | (10,026) |
| 29 | 339 4 Other Plant & Misc Equipment | | | | | | | | 0 |
| 30 | GENERAL PLANT | | | | | | | | |
| 31 | 303 5 Land & Land Rights | | | | | | | | 0 |
| 32 | 304 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 340 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 341 5 Transportation Equipment | 0 | 0 | 0 | 0 | 0 | 0 | (17,477) | (15,083) |
| 35 | 342 5 Stores Equipment | | | | | | | | 0 |
| 36 | 343 5 Tools, Shop & Garage Equipment | (1,155) | (1,166) | (1,177) | (1,189) | (1,200) | (1,211) | (1,223) | (1,161) |
| 37 | 344 5 Laboratory Equipment | (106) | (114) | (121) | (128) | (135) | (142) | (149) | (114) |
| 38 | 345 5 Power Operated Equipment | | | | | | | | 0 |
| 39 | 346 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | 347 5 Misc Equipment (Computer) | 0 | 0 | 0 | 0 | 0 | 0 | (537) | (585) |
| 41 | 348 5 Other Tangible Plant (Allocated-UIF) | 0 | 0 | 0 | 0 | 0 | 0 | (4,391) | (4,070) |
| 42 | Total | <u>(282,399 25)</u> | <u>(281,707 18)</u> | <u>(283,199 46)</u> | <u>(284,691 74)</u> | <u>(285,262 02)</u> | <u>(286,593 30)</u> | <u>(311,573 85)</u> | <u>(302,921)</u> |

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M Lubertozzi

Recap Schedules A-2, A-8

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

| Line No. | (1) Account No and Name | (2) Prior Year 12/31/00 | (3) Test Year 12/31/01 | (4) Average | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|----------|--|-------------------------------|------------------------------|----------------|-------------------------------|-----------------------------|
| 1 | INTAGIBLE PLANT | | | | | |
| 2 | 351.1 Organization | 0 | 0 | 0 | 0.00% | 0 |
| 3 | 352.1 Franchises | 0 | 0 | 0 | 0.00% | 0 |
| 4 | 389.1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 5 | COLLECTION PLANT | | | | | |
| 6 | 353.2 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 7 | 354.2 Structures & Improvements | (1,921) | (1,921) | (1,921) | 0.00% | 0 |
| 8 | 360.2 Collection Sewers - Force | 0 | 0 | 0 | 0.00% | 0 |
| 9 | 361.2 Collection Sewers - Gravity | (17,945) | (18,937) | (18,441) | 0.00% | 0 |
| 10 | 362.2 Special Collecting Structures | 0 | 0 | 0 | 0.00% | 0 |
| 11 | 363.2 Services to Customers | (63) | (68) | (65) | 0.00% | 0 |
| 12 | 364.2 Flow Measuring Devices | 0 | 0 | 0 | 0.00% | 0 |
| 13 | 365.2 Flow Measuring Installations | 0 | 0 | 0 | 0.00% | 0 |
| 14 | 389.2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 15 | SYSTEM PUMPING PLANT | | | | | |
| 16 | 353.3 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 17 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 18 | 370.3 Receiving Wells | (142) | (153) | (148) | 0.00% | 0 |
| 19 | 371.3 Pumping Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 20 | 389.3 Other Plant & Misc. Equip (Manholes) | 0 | (2) | (0) | 0.00% | 0 |
| 21 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 22 | 353.4 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 23 | 354.4 Structures & Improvements | 0 | 0 | 0 | 31.28% | 0 |
| 24 | 380.4 Treatment & Disposal Equipment | (38,293) | (39,019) | (38,887) | 31.28% | (12,164) |
| 25 | 381.4 Plant Sewers | 0 | 0 | 0 | 31.28% | 0 |
| 26 | 382.4 Outfall Sewer Lines | 0 | 0 | 0 | 31.28% | 0 |
| 27 | 389.4 Other Plant & Misc Equipment | (1,424) | (1,618) | (1,521) | 31.28% | (476) |
| 28 | GENERAL PLANT | | | | | |
| 29 | 353.5 Land & Land Rights | 0 | 0 | 0 | 0.00% | 0 |
| 30 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0.00% | 0 |
| 31 | 390.5 Office Furniture & Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 32 | 391.5 Transportation Equipment | (1,889) | (2,602) | (2,246) | 0.00% | 0 |
| 33 | 392.5 Stores Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 34 | 393.5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 35 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 36 | 395.5 Power Operated Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 37 | 396.5 Communication Equipment | 0 | 0 | 0 | 0.00% | 0 |
| 38 | 397.5 Computer Allocated | (94) | (80) | (87) | 0.00% | 0 |
| 39 | 398.5 Other Tangible Plant Allocated-UIF | (709) | (800) | (755) | 0.00% | 0 |
| 40 | TOTAL | (62,482) | (65,199) | (64,072) | | (12,640) |

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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 | INTANGIBLE PLANT | | | | | | | | |
| 1 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | COLLECTION PLANT | | | | | | | | |
| 5 | 353 2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 354 2 Structures & Improvements | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) |
| 7 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 361 2 Collection Sewers - Gravity | (17,945) | (18,028) | (18,111) | (18,193) | (18,276) | (18,359) | (18,441) | (18,524) |
| 9 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 363 2 Services to Customers | (63) | (63) | (64) | (64) | (65) | (65) | (65) | (66) |
| 11 | 364 2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 389 2 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | | | | |
| 15 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 354 3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 370 3 Receiving Wells | (142) | (143) | (144) | (145) | (146) | (147) | (148) | (149) |
| 18 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 389 3 Other Plant & Misc Equip (Manholes) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | | | | |
| 21 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 380 4 Treatment & Disposal Equipment | (38,293) | (38,508) | (38,723) | (38,938) | (39,153) | (39,368) | (39,040) | (39,256) |
| 24 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 389 4 Other Plant & Misc Equipment | (1,424) | (1,440) | (1,456) | (1,473) | (1,489) | (1,505) | (1,521) | (1,537) |
| 27 | GENERAL PLANT | | | | | | | | |
| 28 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 354 5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 391 5 Transportation Equipment | (1,889) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 393 5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 394.5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 397 5 Computer Allocated | (94) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | 398 5 Other Tangible Plant Allocated-UIF | (709) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL | <u>(62,482)</u> | <u>(60,104)</u> | <u>(60,419)</u> | <u>(60,734)</u> | <u>(61,049)</u> | <u>(61,364)</u> | <u>(61,136)</u> | <u>(61,453)</u> |

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

Florida Public Service Commission

Company Utilities Inc of Florida - Marion County
Docket No 020071-WS
Schedule Year ended 12/31/01
Interim [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 | (1) Account No. and Name | (10) Aug-01 | (11) Sep-01 | (12) Oct-01 | (13) Nov-01 | (14) Test Year 12/31/01 | (15) Thirteen Month Average |
|---------|---|----------------|----------------|----------------|----------------|----------------------------------|--------------------------------------|
| 1 | INTAGIBLE PLANT | | | | | | |
| 1 | 351 1 Organization | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 352 1 Franchises | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 389 1 Other Plant & Misc Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | COLLECTION PLANT | | | | | | |
| 5 | 353 2 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 354 2 Structures & Improvements | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) | (1,921) |
| 7 | 360 2 Collection Sewers - Force | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 361 2 Collection Sewers - Gravity | (18,607) | (18,689) | (18,772) | (18,855) | (18,937) | (18,441) |
| 9 | 362 2 Special Collecting Structures | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 363 2 Services to Customers | (66) | (67) | (67) | (67) | (68) | (65) |
| 11 | 364 2 Flow Measuring Devices | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 365 2 Flow Measuring Installations | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 389 2 Other Plant & Misc. Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | | |
| 15 | 353 3 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | 354.3 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 370 3 Receiving Wells | (150) | (150) | (151) | (152) | (153) | (148) |
| 18 | 371 3 Pumping Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | 389 3 Other Plant & Misc Equip (Manholes) | (1) | (1) | (1) | (1) | (2) | (0) |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | | |
| 21 | 353 4 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 354 4 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | 380 4 Treatment & Disposal Equipment | (39,473) | (38,370) | (38,586) | (38,802) | (39,019) | (38,887) |
| 24 | 381 4 Plant Sewers | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | 382 4 Outfall Sewer Lines | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | 389 4 Other Plant & Misc Equipment | (1,553) | (1,569) | (1,586) | (1,602) | (1,618) | (1,521) |
| 27 | GENERAL PLANT | | | | | | |
| 28 | 353 5 Land & Land Rights | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | 354.5 Structures & Improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | 390 5 Office Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | 391 5 Transportation Equipment | 0 | 0 | 0 | 0 | (2,602) | (2,246) |
| 32 | 392 5 Stores Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | 393 5 Tools, Shop & Garage Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | 394 5 Laboratory Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | 395 5 Power Operated Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | 396 5 Communication Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | 397 5 Computer Allocated | 0 | 0 | 0 | 0 | (80) | (87) |
| 38 | 398 5 Other Tangible Plant Allocated-UIF | 0 | 0 | 0 | 0 | (800) | (755) |
| 39 | TOTAL | (61,770) | (60,767) | (61,084) | (61,401) | (65,199) | (64,072) |

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

| Line No | (1) Description | (2) Utility Test Year | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | Supporting Schedules |
|---------|----------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|----------------------|
| 1 | OPERATING REVENUES | 151,712 | 0 | 151,712 | 21,088 | 172,800 | B-3 & B-4 |
| 2 | Operation & Maintenance | 106,262 | 0 | 106,262 | | 106,262 | B-3 & B-5 |
| 3 | Depreciation | 20,933 | 200 | 21,133 | | 21,133 | B-3 & B-13 |
| 4 | CIAC Amortization | (3,999) | 0 | (3,999) | | (3,999) | B-3 |
| 5 | PAA Amortization | 161 | (161) | 0 | | 0 | |
| 6 | Taxes Other Than Income | 16,742 | 1,027 | 17,769 | 949 | 18,718 | B-3 & B-15 |
| 7 | Provision for Income Taxes | (4,954) | 4,156 | (798) | 7,578 | 6,780 | B-3 & C-1 |
| 8 | OPERATING EXPENSES | 135,145 | 5,222 | 140,368 | 8,527 | 148,895 | |
| 9 | NET OPERATING INCOME | 16,567 | (5,222) | 11,344 | 12,561 | 23,905 | |
| 11 | RATE BASE | 281,556 | | 279,948 | | 277,571 | |
| 12 | RATE OF RETURN | 5.88% | | 4.05% | | 8.61% | |

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertoza

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

| Line No. | (1) Description | (2) Utility Test Year | (3) Utility Test Year Adjustments | (4) Utility Adjusted Test Year | (5) Requested Revenue Adjustment | (6) Requested Annual Revenues | Supporting Schedules |
|----------|-----------------------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------------------|----------------------------------|----------------------|
| 1 | OPERATING REVENUES | 58,529 | 0 | 58,529 | (555) | 57,974 | B-3 & B-4 |
| 2 | Operation & Maintenance | 41,564 | 0 | 41,564 | | 41,564 | B-3 & B-5 |
| 3 | Depreciation | 4,155 | (1,157) | 2,999 | | 2,999 | B-3 & B-13 |
| 4 | CIAC Amortization | (12) | 0 | (12) | | (12) | B-3 |
| 5 | PAA Amortization | 0 | 0 | 0 | | 0 | |
| 6 | Taxes Other Than Income | 4,151 | 153 | 4,304 | (25) | 4,279 | B-3 & B-15 |
| 7 | Provision for Income Taxes: | <u>2,178</u> | <u>(37)</u> | <u>2,141</u> | <u>(199)</u> | <u>1,942</u> | B-3 & C-1 |
| 8 | OPERATING EXPENSES | <u>52,037</u> | <u>(1,041)</u> | <u>50,996</u> | <u>(224)</u> | <u>50,772</u> | |
| 9 | NET OPERATING INCOME | <u>6,492</u> | <u>1,041</u> | <u>7,533</u> | <u>(331)</u> | <u>7,202</u> | |
| 11 | RATE BASE | <u>112,221</u> | | <u>90,491</u> | | <u>83,600</u> | |
| 12 | RATE OF RETURN | <u>5.79%</u> | | <u>8.32%</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 - Marion County
 Docket O20071-WS
 Schedule Year End 12/31/01
 Interim [x] Final []
 Historical [x] Projected []

Schedule B-3
 Page 1 of 1

Preparer: Steven M Lubertozi

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

| Line No | Description | Water | | Sewer | |
|---------|--|--------------------------------|-----------------------------|--------------------------------|-----------------------------|
| | | Pro Forma Test Year Adjustment | Proposed Revenue Adjustment | Pro Forma Test Year Adjustment | Proposed Revenue Adjustment |
| 1 | Adjustment to revenue for the difference between test year and annualized revenue. | 0 | | 0 | |
| 2 | Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2) | 0 | 0 | 0 | 0 |
| 3 | Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base. | | 21,088 | | (555) |
| 4 | Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2) | 0 | 21,088 | 0 | (555) |
| 5 | Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years. | 0 | | 0 | |
| 6 | Salary Expense is adjusted for the difference between year end expense and present salaries. | 0 | | 0 | |
| 7 | Additional costs for monthly billing | 0 | | 0 | |
| 8 | n/a | 0 | | 0 | |
| 9 | Pension and other Benefits are adjusted to reflect salary adjustments. | 0 | | 0 | |
| 10 | Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90) | 0 | | 0 | |
| 11 | Total Operations and Maintenance Adjustments (Schedule B-1) | 0 | 0 | 0 | 0 |
| 12 | Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively | 200 | | (1,157) | |
| 13 | Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7) | 0 | | 0 | |
| 14 | To properly negate the effect of PAA amortization for regulatory purposes. | (161) | | 0 | |
| 15 | Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes | 1,027 | 949 | 153 | (25) |
| 16 | Income Taxes have been adjusted to reflect operating revenue and expense adjustment | 4,156 | 7,578 | (37) | (199) |
| 17 | Total Operating Expense Adjustments | 5,222 | 8,527 | (1,041) | (224) |
| 18 | Total Adjustments to Net Operating Income | (5,222) | 12,561 | 1,041 | (331) |

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|----------|-------------|----------------------------------|--------------|---------------|------------|------------|----------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|-----------|------|----------------|
| Line No. | Account No. | Name | January 2001 | February 2001 | March 2001 | April 2001 | May 2001 | June 2001 | July 2001 | August 2001 | September 2001 | October 2001 | November 2001 | December 2001 | Total O&M | Adj. | Total Adj. O&M |
| 1 | 601 | Salaries & Wages - Employees | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 3,960 | 47,515 | 0 | 47,515 |
| 2 | 603 | Salaries & Wages - Officers, Etc | | | | | | | | | | | | | 0 | | 0 |
| 3 | 604 | Employee Pensions & Benefits | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 7,813 | 0 | 7,813 |
| 4 | 610 | Purchased Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5 | 611 | Sludge Removal Expenses | | | | | | | | | | | | | 0 | | 0 |
| 6 | 615 | Purchased Power | 703 | 748 | 692 | 734 | 926 | 1,220 | 1,001 | 610 | 0 | 1,525 | 8 | 2,683 | 10,852 | | 10,852 |
| 7 | 616 | Fuel for Power Purchased | | | | | | | | | | | | | 0 | | 0 |
| 8 | 618 | Chemicals | 4 | 171 | 38 | 98 | 277 | 0 | 244 | 64 | 51 | 68 | 72 | 64 | 1,150 | | 1,150 |
| 9 | 620 | Mat & Sup / Maint & Rep. | 536 | 1,555 | 809 | 992 | 3,383 | 856 | 1,720 | 898 | 19 | 341 | 819 | 6,678 | 18,606 | | 18,606 |
| 10 | 631 | Contractual Services - Engr | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 281 | | 281 |
| 11 | 632 | Contractual Services - Acct | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 35 | 415 | | 415 |
| 12 | 633 | Contractual Services - Legal | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 153 | 1,836 | | 1,836 |
| 13 | 634 | Contractual Services - Mgmt | | | | | | | | | | | | | 0 | | 0 |
| 14 | 635 | Contractual Services - Other | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | (211) | 3,820 | 1,498 | | 1,498 |
| 15 | 641 | Office Supplies & Utilities | 39 | 39 | 68 | 38 | 34 | 36 | 33 | 37 | 37 | 33 | 35 | 3,225 | 3,654 | | 3,654 |
| 16 | 642 | Testing Expense | 185 | 155 | 175 | 198 | 420 | 175 | 175 | 155 | 247 | 165 | 361 | 175 | 2,587 | | 2,587 |
| 17 | 650 | Transportation Expenses | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 3,337 | | 3,337 |
| 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 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 355 | 4,263 | | 4,263 |
| 22 | 660 | Advertising Expense | | | | | | | | | | | | | 0 | | 0 |
| 23 | 666 | Reg Comm Exp - Rate Case Amort. | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 1,448 | 0 | 1,448 |
| 24 | 667 | Reg Comm Exp - Other | | | | | | | | | | | | | 0 | | 0 |
| 25 | 660 | Bad Debt Expense | 0 | 0 | 74 | 0 | 0 | 14 | 0 | 41 | 0 | 0 | 0 | 0 | 129 | | 129 |
| 26 | 665 | Miscellaneous Expenses | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 73 | 878 | 994 | 1,872 |
| 27 | | TOTAL | 6,905 | 8,105 | 7,294 | 7,499 | 10,477 | 7,739 | 8,611 | 7,243 | 5,792 | 7,570 | 6,734 | 22,294 | 106,262 | 994 | 107,256 |

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|-------------------|------------|----------------------------------|--------------|---------------|------------|------------|----------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|-----------|------|---------------|
| Line No | Account No | Name | January 2001 | February 2001 | March 2001 | April 2001 | May 2001 | June 2001 | July 2001 | August 2001 | September 2001 | October 2001 | November 2001 | December 2001 | Total O&M | Adj | Total Adj O&M |
| Per Books: | | | | | | | | | | | | | | | | | |
| 1 | 701 | Salaries & Wages - Employees | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 1,539 | 18,469 | 0 | 18,469 |
| 2 | 703 | Salaries & Wages - Officers, Etc | | | | | | | | | | | | | 0 | | 0 |
| 3 | 704 | Employee Pensions & Benefits | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 253 | 3,037 | 0 | 3,037 |
| 4 | 710 | Purchased Sewage Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 5 | 711 | Sludge Removal Expenses | | | | | | | | | | | | | 0 | | 0 |
| 6 | 715 | Purchased Power | 246 | 237 | 258 | 247 | 250 | 363 | 366 | 294 | 0 | 642 | 348 | 360 | 3,612 | | 3,612 |
| 7 | 716 | Fuel for Power Purchased | | | | | | | | | | | | | 0 | | 0 |
| 8 | 718 | Chemicals | 2 | 0 | 0 | 0 | 68 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | | 70 |
| 9 | 720 | Mat & Sup /Maint & Rep | 558 | 1,186 | 74 | 185 | 570 | 177 | 679 | 571 | 540 | 1,152 | 671 | 2,993 | 9,356 | | 9,356 |
| 10 | 731 | Contractual Services - Engr. | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 109 | | 109 |
| 11 | 732 | Contractual Services - Acct | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 161 | | 161 |
| 12 | 733 | Contractual Services - Legal | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 714 | | 714 |
| 13 | 734 | Contractual Services - Mgmt | | | | | | | | | | | | | 0 | | 0 |
| 14 | 735 | Contractual Services - Other | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | (82) | 1,485 | 582 | | 582 |
| 15 | 741 | Office Supplies & Utilities | 15 | 15 | 27 | 15 | 13 | 14 | 13 | 14 | 14 | 13 | 14 | 1,253 | 1,420 | | 1,420 |
| 16 | 742 | Testing Expense | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 32 | 0 | 76 | 0 | 125 | | 125 |
| 17 | 750 | Transportation Expenses | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 1,297 | | 1,297 |
| 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 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 138 | 1,657 | | 1,657 |
| 22 | 760 | Advertising Expense | | | | | | | | | | | | | 0 | | 0 |
| 23 | 766 | Reg Comm Exp - Rate Case Amort | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 563 | 0 | 563 |
| 24 | 767 | Reg Comm Exp - Other | | | | | | | | | | | | | 0 | | 0 |
| 25 | 770 | Bad Debt Expense | 0 | 0 | 29 | 0 | 0 | 5 | 0 | 16 | 0 | 0 | 0 | 0 | 50 | | 50 |
| 26 | 775 | Miscellaneous Expenses | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 28 | 341 | 0 | 341 |
| 27 | | TOTAL | 2,935 | 3,552 | 2,501 | 2,577 | 3,014 | 2,674 | 3,171 | 3,009 | 2,700 | 3,921 | 3,223 | 8,287 | 41,564 | 0 | 41,564 |

Company: Utilities Inc. of Florida - Manon County
 Docket NO20071-WS
 Schedule Year Ended: 12/31/01
 Interim [x] Final []
 Historical [x] Projected []

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

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

| Line No. | (1) Account No. and Name | (2) Test Year Expense | (3) Utility Adjustments | (4) Adjusted Balance | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|----------|---|--------------------------|----------------------------|-------------------------|----------------------------|--------------------------|
| 1 | INTANGIBLE PLANT | | | | | |
| 2 | 301.1 Organization | 72 | | 72 | 0.00% | 0 |
| 3 | 302.1 Franchises | 0 | | 0 | 0.00% | 0 |
| 4 | 339.1 Other Plant & Misc Equipment | 0 | | 0 | 0.00% | 0 |
| 5 | SOURCE OF SUPPLY AND PUMPING PLANT | | | | | |
| 6 | 303.2 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 7 | 304.2 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 8 | 305.2 Collect. & Impound Reservoirs | 0 | | 0 | 0.00% | 0 |
| 9 | 306.2 Lake, River & Other intakes | 0 | | 0 | 0.00% | 0 |
| 10 | 307.2 Wells & Springs | 788 | | 788 | 0.00% | 0 |
| 11 | 308.2 Infiltration, Galleries and Tunnels | 0 | | 0 | 0.00% | 0 |
| 12 | 309.2 Supply Mains | 0 | | 0 | 0.00% | 0 |
| 13 | 310.2 Power Generation Equipment | 0 | | 0 | 0.00% | 0 |
| 14 | 311.2 Pumping Equipment | 3,129 | | 3,129 | 0.00% | 0 |
| 15 | 339.2 Other Plant & Misc Equipment | 0 | | 0 | 0.00% | 0 |
| 16 | WATER TREATMENT PLANT | | | | | |
| 17 | 303.3 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 18 | 304.3 Structures & Improvements | 29 | | 29 | 0.00% | 0 |
| 19 | 320.3 Water Treatment Equipment | 0 | | 0 | 0.00% | 0 |
| 20 | 339.3 Other Plant & Misc. Equipment | 596 | | 596 | 0.00% | 0 |
| 21 | TRANSMISSION & DISTRIBUTION PLANT | | | | | |
| 22 | 303.4 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 23 | 304.4 Structures & Improvements | 2,052 | | 2,052 | 0.00% | 0 |
| 24 | 330.4 Distr. Reservoirs & Sandpipes | 2,464 | | 2,464 | 0.00% | 0 |
| 25 | 331.4 Transm. & Distribution Mains | 4,904 | | 4,904 | 0.00% | 0 |
| 26 | 333.4 Services | 1,964 | | 1,964 | 0.00% | 0 |
| 27 | 334.4 Meters & Meter Installations | 1,305 | | 1,305 | 0.00% | 0 |
| 28 | 335.4 Hydrants | 422 | | 422 | 0.00% | 0 |
| 29 | 339.4 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 30 | GENERAL PLANT | | | | | |
| 31 | 303.5 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 32 | 304.5 Structures & Improvements | 240 | | 240 | 0.00% | 0 |
| 33 | 340.5 Office Furniture & Equipment | 200 | | 200 | 0.00% | 0 |
| 34 | 341.5 Transportation Equipment | 2,315 | | 2,315 | 0.00% | 0 |
| 35 | 342.5 Stores Equipment | 0 | | 0 | 0.00% | 0 |
| 36 | 343.5 Tools, Shop & Garage Equipment | 202 | | 202 | 0.00% | 0 |
| 37 | 344.5 Laboratory Equipment | 65 | | 65 | 0.00% | 0 |
| 38 | 345.5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 39 | 346.5 Communication Equipment | 48 | | 48 | 0.00% | 0 |
| 40 | 347.5 Misc Equip (Computer) | 138 | | 138 | 0.00% | 0 |
| 41 | 348.5 Other Tangible Plant | 0 | | 0 | 0.00% | 0 |
| 42 | Total | 20,933 | 0 | 20,933 | | 0 |

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

Schedule B-14
 Page 1 of 1

Preparer Steven M Lubertozzi

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

| Line No | (1) Account No and Name | (2) Test Year Expense | (3) Utility Adjustments | (4) Adjusted Balance | (5) Non-Used & Useful % | (6) Non-Used & Amount |
|---------|---|--------------------------|----------------------------|-------------------------|----------------------------|--------------------------|
| 1 | INTAGIBLE PLANT | | | | | |
| 1 | 351.1 Organization | 0 | | 0 | 0.00% | 0 |
| 2 | 352.1 Franchises | 0 | | 0 | 0.00% | 0 |
| 3 | 389.1 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 4 | COLLECTION PLANT | | | | | |
| 5 | 353.2 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 6 | 354.2 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 7 | 360.2 Collection Sewers - Force | 0 | | 0 | 0.00% | 0 |
| 8 | 361.2 Collection Sewers - Gravity | 992 | | 992 | 0.00% | 0 |
| 9 | 362.2 Special Collecting Structures | 0 | | 0 | 0.00% | 0 |
| 10 | 363.2 Services to Customers | 5 | | 5 | 0.00% | 0 |
| 11 | 364.2 Flow Measuring Devices | 0 | | 0 | 0.00% | 0 |
| 12 | 365.2 Flow Measuring Installations | 0 | | 0 | 0.00% | 0 |
| 13 | 389.2 Other Plant & Misc. Equipment | 0 | | 0 | 0.00% | 0 |
| 14 | SYSTEM PUMPING PLANT | | | | | |
| 15 | 353.3 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 16 | 354.3 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 17 | 370.3 Receiving Wells | 0 | | 0 | 0.00% | 0 |
| 18 | 371.3 Pumping Equipment | 0 | | 0 | 0.00% | 0 |
| 19 | 389.3 Other Plant & Misc. Equip. (Manholes) | 2 | | 2 | 0.00% | 0 |
| 20 | TREATMENT AND DISPOSAL PLANT | | | | | |
| 21 | 353.4 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 22 | 354.4 Structures & Improvements | 204 | | 204 | 31.28% | 64 |
| 23 | 380.4 Treatment & Disposal Equipment | 0 | | 0 | 31.28% | 0 |
| 24 | 381.4 Plant Sewers | 2,587 | | 2,587 | 31.28% | 809 |
| 25 | 382.4 Outfall Sewer Lines | 0 | | 0 | 31.28% | 0 |
| 26 | 389.4 Other Plant & Misc. Equipment | 0 | | 0 | 31.28% | 0 |
| 27 | GENERAL PLANT | | | | | |
| 28 | 353.5 Land & Land Rights | 0 | | 0 | 0.00% | 0 |
| 29 | 354.5 Structures & Improvements | 0 | | 0 | 0.00% | 0 |
| 30 | 390.5 Office Furniture & Equipment | 0 | | 0 | 0.00% | 0 |
| 31 | 391.5 Transportation Equipment | 345 | | 345 | 0.00% | 0 |
| 32 | 392.5 Stores Equipment | 0 | | 0 | 0.00% | 0 |
| 33 | 393.5 Tools, Shop & Garage Equipment | 0 | | 0 | 0.00% | 0 |
| 34 | 394.5 Laboratory Equipment | 0 | | 0 | 0.00% | 0 |
| 35 | 395.5 Power Operated Equipment | 0 | | 0 | 0.00% | 0 |
| 36 | 396.5 Communication Equipment | 0 | | 0 | 0.00% | 0 |
| 37 | 397.5 Computer Allocated | 20 | | 20 | 0.00% | 0 |
| 38 | 398.5 Other Tangible Plant | 0 | | 0 | 0.00% | 0 |
| 40 | TOTAL | 4,155 | 0 | 4,155 | | 873 |

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

12/31/01

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

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

| (1) Line No. | (2) Description | (3) Regulatory Assessment Fees (RAFs) | (4) Payroll Taxes | (5) Real Estate & Personal Property | (6) Other | (7) Total |
|-----------------|---|--|----------------------|--|--------------|---------------|
| Water | | | | | | |
| 1 | Test Year Per Books | 6,900 | 3,332 | 6,499 | 11 | 16,742 |
| 2 | Adjustments to Test Year (Explain): | | | | | 0 |
| | RAF assoc. with revenue adjustments | 0 | | | | 0 |
| 3 | Payroll tax increase due to salary adjustment | | 1,027 | | | 1,027 |
| 4 | Adjusted Test Year | 6,900 | 4,359 | 6,499 | 11 | 17,769 |
| 5 | RAF assoc. with revenue adjustments | 949 | | | | 949 |
| 6 | Total Balance | <u>7,849</u> | <u>4,359</u> | <u>6,499</u> | <u>11</u> | <u>18,718</u> |
| Sewer | | | | | | |
| 1 | Test Year Per Books | 2,682 | 496 | 968 | 5 | 4,151 |
| 2 | Adjustments to Test Year (Explain) | | | | | 0 |
| | RAF assoc with revenue adjustments | 0 | | | | 0 |
| 3 | Payroll tax increase due to salary adjustment | | 153 | | | 153 |
| 4 | Adjusted Test Year | 2,682 | 649 | 968 | 5 | 4,304 |
| 5 | RAF assoc. with revenue adjustments | (25) | | | | (25) |
| 6 | Total Balance | <u>2,657</u> | <u>649</u> | <u>968</u> | <u>5</u> | <u>4,279</u> |

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozzi

Simple average capital structure.

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

| Line No. | Class of Capital | (1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u> | (2) Ratio | (3) Cost Rate | (4) Weighted Cost |
|----------|----------------------------|---|----------------|---------------------|-------------------------|
| 1 | Long-Term Debt | 164,806 | 45.65% | 8.59% | 3.92% |
| 2 | Short-Term Debt | 30,368 | 8.41% | 6.62% | 0.56% |
| 3 | Preferred Stock | 0 | 0.00% | | 0.00% |
| 4 | Common Equity | 168,075 | 46.54% | 11.03% | 5.13% |
| 5 | Customer Deposits | (4,865) | -1.35% | 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 | 0.77% | | 0.00% |
| 9 | Other (Explain) | 0 | 0.00% | | 0.00% |
| | | | 0.00% | | 0.00% |
| 10 | Total | <u>361,172</u> | <u>100.00%</u> | | <u>9.53%</u> |

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

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

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

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

Explanation: Provide a schedule of present and Proposed Rates

| (1) Class/Meter Size | (2) | | (3) | | (4) | | (5) | | (6) | | (7) | |
|---------------------------|----------------------------------|--------|-------|--------------------------------|----------------------------------|--------|-------|--------------------------------|--------|--|-----|--|
| | Pre-Filing Bimonthly Rates | | Water | Proposed Bimonthly Rates | Pre-Filing Bimonthly Rates | | Sewer | Proposed Bimonthly Rates | | | | |
| Residential | | | | | | | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | \$9.38 | \$ | 58.07 | | \$ | 59.48 | | | |
| Gallorage Charge/MG | \$ | 2.25 | | \$2.54 | \$ | 4.54 | | \$ | 4.60 | | | |
| <u>Golden Hills</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | \$9.38 | | | | | | | | |
| 1" Meter | \$ | 20.40 | | \$23.46 | | | | | | | | |
| 1" Meter Irrigation | \$ | 20.40 | | \$23.46 | | | | | | | | |
| Gallorage Charge/MG | | 2.25 | | \$2.54 | | | | | | | | |
| General Service | | | | | | | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | \$9.38 | \$ | 58.07 | | \$ | 59.48 | | | |
| 2" Meter Bulk | | | | | \$ | 464.51 | | \$ | 475.80 | | | |
| 5/8" Meter Irrigation | \$ | 8.16 | | \$9.38 | | | | | | | | |
| 1.5" Meter Irrigation | \$ | 40.79 | | \$46.91 | | | | | | | | |
| Gallorage Charge | \$ | 2.25 | | \$2.54 | \$ | 5.46 | | \$ | 5.53 | | | |
| <u>Golden Hills</u> | | | | | | | | | | | | |
| 5/8" Meter | \$ | 8.16 | | \$9.38 | | | | | | | | |
| 1" Meter | \$ | 20.40 | | \$23.46 | | | | | | | | |
| 1.5" Meter | \$ | 40.79 | | \$46.91 | | | | | | | | |
| 4" Meter | \$ | 203.98 | | \$234.58 | | | | | | | | |
| Gallorage Charge | \$ | 2.25 | | \$2.54 | | | | | | | | |

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 4

Preparer: Steven M. Lubertoza

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>Average Bill</u> | <u>Revenues</u> |
|---------------------------|------------------|----------------------|---------------------------|--------------------|---------------------|-----------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,285,113 | 825 | 4.54 | 58.07 | 70.65 | \$34,322 |
| Total Residential | <u>2,285,113</u> | <u>825</u> | | | | <u>\$34,322</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 55,580 | 12 | 5.46 | 58.07 | 83.36 | \$652 |
| 2" Meter Bulk | 3,665,375 | 8 | 5.46 | 464.51 | 2914.08 | \$21,910 |
| Total General Service | <u>3,720,955</u> | <u>20</u> | | | | <u>\$22,562</u> |
| Total Sewer Revenues | <u>6,006,068</u> | <u>845</u> | | | | <u>\$56,884</u> |

| | |
|--------------------------------------|---------------|
| Revenues per General Ledger | 58,529 |
| Adjustments | |
| Adjusted Revenues per General Ledger | <u>58,529</u> |
| Revenues per Above | <u>56,884</u> |
| Unreconcilable Difference | <u>1,645</u> |
| Unreconcilable Difference Percent | 2.81% |

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

Schedule E-2
 Page 1 of 4

Preparer: Steven M. Lubertoza

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.

There was no index for Marion County in 2001

| <u>Class/ Meter Size</u> | <u>Gallons</u> | <u>Billing Units</u> | <u>Rates per 1000 gal</u> | <u>Bimonthly Base Charge</u> | <u>Average Bill</u> | <u>Revenues</u> |
|--------------------------------------|-------------------|----------------------|---------------------------|------------------------------|---------------------|------------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,265,650 | 825 | \$ 2.25 | \$ 8.16 | 14.34 | \$8,463 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 1,821,480 | 269 | \$ 2.25 | \$ 8.16 | 23.41 | \$5,195 |
| 1" Meter | 36,719,028 | 3,978 | \$ 2.25 | \$ 20.40 | 41.17 | \$123,189 |
| 1" Meter Irrigation | 44,250 | 54 | \$ 2.25 | \$ 20.40 | 22.24 | \$650 |
| Total Residential | <u>40,850,408</u> | <u>5,125</u> | | | | <u>\$137,497</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 189,020 | 24 | \$ 2.25 | \$ 8.16 | 25.88 | \$523 |
| 5/8" Meter Irrigation | 2,219,980 | 204 | \$ 2.25 | \$ 8.16 | 32.65 | \$5,827 |
| 1.5" Meter Irrigation | 824,200 | 12 | \$ 2.25 | \$ 40.79 | 195.33 | \$2,099 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 0 | 12 | \$ 2.25 | \$ 8.16 | 8.16 | \$49 |
| 1" Meter | 135,070 | 72 | \$ 2.25 | \$ 20.40 | 24.62 | \$1,038 |
| 1.5" Meter | 33,350 | 12 | \$ 2.25 | \$ 40.79 | 47.04 | \$320 |
| 4" Meter | 1,103,100 | 12 | \$ 2.25 | \$203.98 | 410.81 | \$3,706 |
| Total General Service | <u>4,504,720</u> | <u>336</u> | | | | <u>\$13,562</u> |
| Total Water Revenues | <u>45,355,128</u> | <u>5,461</u> | | | | <u>\$151,059</u> |
| Revenues per General Ledger | | 151,712 | | | | |
| Adjustments | | | | | | |
| Adjusted Revenues per General Ledger | | <u>151,712</u> | | | | |
| Revenues per Above | | <u>151,059</u> | | | | |
| Unreconcilable Difference | | <u>653</u> | | | | |
| Unreconcilable Difference Percent | | <u>0.43%</u> | | | | |

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 OF 4

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>Average Bill</u> | <u>Revenues</u> |
|------------------------------|-------------------|----------------------|---------------------------|--------------------|---------------------|------------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,265,650 | 825 | \$2.54 | \$9.38 | 16.36 | \$9,623 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 1,821,480 | 269 | \$2.54 | \$9.38 | 26.59 | \$5,886 |
| 1" Meter | 36,719,028 | 3,978 | \$2.54 | \$23.46 | 46.90 | \$139,891 |
| 1" Meter Irrigation | 44,250 | 54 | \$2.54 | \$23.46 | 25.54 | \$746 |
| Total Residential | <u>40,850,408</u> | <u>5,125</u> | | | | <u>\$156,146</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 189,020 | 24 | \$2.54 | \$9.38 | 29.38 | \$593 |
| 5/8" Meter Irrigation | 2,219,980 | 204 | \$2.54 | \$9.38 | 37.02 | \$6,594 |
| 1.5" Meter Irrigation | 824,200 | 12 | \$2.54 | \$46.91 | 221.30 | \$2,374 |
| <u>Golden Hills</u> | | | | | | |
| 5/8" Meter | 0 | 12 | \$2.54 | \$9.38 | 9.38 | \$56 |
| 1" Meter | 135,070 | 72 | \$2.54 | \$23.46 | 28.22 | \$1,188 |
| 1.5" Meter | 33,350 | 12 | \$2.54 | \$46.91 | 53.97 | \$366 |
| 4" Meter | 1,103,100 | 12 | \$2.54 | \$234.58 | 467.99 | \$4,208 |
| Total General Service | <u>4,504,720</u> | <u>336</u> | | | | <u>\$15,379</u> |
| Total Water Revenues | <u>45,355,128</u> | <u>5,461</u> | | | | <u>\$171,525</u> |

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Sewer Revenues.

| <u>Class/ Meter Size</u> | <u>Gallons</u> | <u>Billing Units</u> | <u>Rates per 1000 gal</u> | <u>Base Charge</u> | | <u>Revenues</u> |
|------------------------------|------------------|----------------------|---------------------------|--------------------|---------|-----------------|
| Residential | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 2,285,113 | 825 | 4.60 | 59.48 | 72.22 | \$35,038 |
| Total Residential | <u>2,285,113</u> | <u>825</u> | | | | <u>\$35,038</u> |
| General Service | | | | | | |
| <u>Crownwood of Ocala</u> | | | | | | |
| 5/8" Meter | 55,580 | 12 | 5.53 | 59.48 | 85.10 | \$664 |
| 2" Meter Bulk | 3,665,375 | 8 | 5.53 | 475.80 | 2956.96 | \$22,215 |
| Total General Service | <u>3,720,955</u> | <u>20</u> | | | | <u>\$22,879</u> |
| Total Sewer Revenues | <u>6,006,068</u> | <u>845</u> | | | | <u>\$57,917</u> |