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ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

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(850) 877-6555

Fax (850) 656-4029

www.rsbatorneys.com

CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
MARTIN S. FRIEDMAN, P.A.
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

COMMISSION
CLERK

September 3, 2002

CENTRAL FLORIDA OFFICE

650 S. NORTH LAKE BLVD., SUITE 420

ALTAMONTE SPRINGS, FLORIDA 32701

(407) 830-6331

FAX (407) 830-8522

ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFFELBEIN, OF COUNSEL

HAND DELIVERY

REPLY TO ALTAMONTE SPRINGS

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

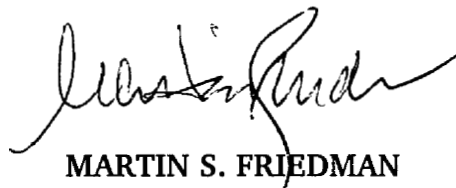
Re: Docket No. 020071-WS; Application for Rate Increase by Utilities, Inc. of Florida
Our File No.: 30057.40

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.

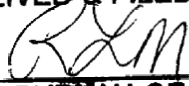
Very truly yours,



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 - Orange County

FOR THE
TEST YEAR ENDED
December 31, 2001

DOCUMENT NUMBER-DATE

09246 SEP-38

FPSC-COMMISSION CLERK

Utilities Inc. of Florida - Orange 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>
<u>RATE BASE</u>		
A-1	0005	Schedule of Water Rate Base
A-2	N/A	Schedule of Sewer Rate Base
A-3	0006	Adjustments to Rate Base
A-4	0007	Water and Sewer Plant in Service
A-5	0008	Schedule of Water Plant in Service
A-6	N/A	Schedule of Sewer Plant in Service
A-7	0011	Non Used & Useful Water Plant Summary
A-8	0012	Annual Accumulated Depreciation Additions and Balances
A-9	0013	Water Accumulated Depreciation
A-10	N/A	Sewer Accumulated Depreciation
A-11	0016	Annual CIAC Additions and Balances
A-12	0017	CIAC by Classification
A-13	0020	Accumulated Amortization of CIAC Additions and Balances
A-14	0021	Accumulated Amortization of CIAC
A-15	0024	Schedule of AFUDC Rates Used
A-16	0025	Annual Advances for Construction Additions and Balances
A-17	0026	Calculation of Working Capital Allowance
A-18	0027	Comparative Balance Sheet - Assets
A-19	0031	Comparative Balance Sheet - Liabilities
<u>NET OPERATING INCOME</u>		
B-1	0033	Schedule of Water Net Operating Income
B-2	N/A	Schedule of Sewer Net Operating Income
B-3	0034	Schedule of Adjustments to Operating Income
B-4	0035	Test Year and Proposed Revenues
B-5	0038	Detail of Operations and Maintenance Expense - Water
B-6	N/A	Detail of Operations and Maintenance Expense - Sewer
B-7	0040	Comparative Operation and Maintenance Expense - Water
B-8	N/A	Comparative Operation and Maintenance Expense - Sewer
B-9	0041	Schedule of Test Year Contractual Services
B-10	0042	Analysis of Rate Case Expense
B-11	0043	Analysis of Major Maintenance Projects
B-12	0044	Schedule of Allocated Expenses
B-13	0045	Depreciation Expense - Water
B-14	N/A	Depreciation Expense - Sewer
B-15	0046	Schedule of Taxes other than Income

0001

Utilities Inc. of Florida - Orange 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>
		<u>INCOME TAX</u>
C-1	0047	Reconciliation of Total Income Tax Provision
C-2	0048	State and Federal Income Tax Calculation
C-3	0049	Schedule of Interest in Tax Expense
C-4	0050	Book/Tax Difference - Permanent
C-5	0051	Deferred Tax Expense
C-6	0000	Accumulated Deferred Income Taxes
C-7	0053	Investment Tax Credits
C-8	0054	Parent(s) Debt Information
C-9	0055	Income Tax Returns
C-10	0056	Miscellaneous Tax Information
		<u>COST OF CAPITAL</u>
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D-2	0058	Reconciliation of Capital Structure to Rate Base
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D-4	0060	Short-term Debt
D-5	0061	Long-term Debt
D-6	0062	Variable Rate Long-Term Debt
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		<u>RATE SCHEDULES</u>
E-1	0064	Rate Schedule
E-2	0065	Revenues at Present and Proposed Rates
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E-4	0072	Miscellaneous Service Charges
E-5	0073	Miscellaneous Service Charge Revenue
E-6	0074	Public Fire Hydrants Schedule
E-7	0075	Private Fire Protection Schedule
E-8	0076	Contracts and Agreements Schedule
E-9	0077	Tax or Franchise Fee Schedule
E-10	0078	Service Availability Charges Schedule
E-11	0079	Guaranteed Revenue Received Schedule
E-12	0080	Class A Utility Cost of Service Study
E-13	0081	Projected Test Year Revenue Calculation
E-14	0082	Billing Analysis Schedules

Utilities Inc. of Florida - Orange County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

Schedule	Page	Title
	<u>Sub 620</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0087	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0088	Gallons of Wastewater Treated
F-3	0089	Water Treatment Plant Data
F-4	0090	Wastewater Treatment Plant Data
F-5	0091	Used & Useful Calculations - Water Plant
F-6	0092	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0093	Used & Useful Calculations - Distribution & Collection
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F-9	0095	Equivalent Residential Connections - Water
F-10	0096	Equivalent Residential Connections - Sewer
	<u>Sub 612</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0097	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0098	Gallons of Wastewater Treated
F-3	0099	Water Treatment Plant Data
F-4	0100	Wastewater Treatment Plant Data
F-5	0101	Used & Useful Calculations - Water Plant
F-6	0102	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0103	Used & Useful Calculations - Distribution & Collection
F-8	0104	Margin Reserve Calculations
F-9	0105	Equivalent Residential Connections - Water
F-10	0106	Equivalent Residential Connections - Sewer

Utilities Inc. of Florida - Orange County

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

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

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

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer Steven M Lubertozzi

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

Line No	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 192,732	[a] \$ 36	\$ 192,768	\$ 192,131	\$ 192,432	A-5
2	Utility Land & Land Rights	2,783		2,783	2,783	2,783	A-5
3	Less Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	-	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a] 7,187	\$ (103,064)	(101,250)	(105,683)	A-9
6	Less CIAC	(38,403)	[a] (17,592)	\$ (55,995)	(38,403)	(38,403)	A-12
7	Accumulated Amortization of CIAC	21,969	[a] 10,709	32,678	20,705	21,337	A-14
8	Allocated Plant	4,144	[c]	4,144	3,776	3,960	-
9	Working Capital Allowance	9,335	[d] 71,366	80,701	80,701	80,701	A-17
10	Total Rate Base	<u>\$ 82,311</u>	<u>\$ 71,705</u>	<u>\$ 154,015</u>	<u>\$ 160,443</u>	<u>\$ 157,127</u>	

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

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

[d] Working Capital is calculated by taking by using the balance sheet method

Company: Utilities Inc. of Florida - Orange County
Docket No.: 020071-WS
Schedule Year ended: 12/31/01
Interim [] Final [x]
Historical [x] 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
(1)	The utility's YE 12/31/01 per book balance has been adjusted to match the utility's Annual Report.		
(5)	The utility's YE 12/31/01 per book balance has been adjusted to match the utility's Annual Report. This adjustment also includes an adjustment for the adjustment to Utility Plant in Service.		
(6)	The utility's YE 12/31/01 per book balance has been adjusted to match the utility's Annual Report.		
(7)	The utility's YE 12/31/01 per book balance has been adjusted to match the utility's Annual Report.		
(9)	The utility allocates plant from its corporate office in Northbrook to all subsidiaries based on customer equivalents. This adjustment also includes an adjustment for accumulated depreciation for the allocated plant.		

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 - Orange County Schedule A-4
 Docket No.: 020071-WS Page 1 of 1
 Schedule Year ended 12/31/01
 Interim [] Final [x] Preparer: Steven M. Lubertozzi
 Historical [x] Projected []

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

Line No	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	194,653	0
6	1994 Additions	3,977	0
7	1994 Retirements	(1,059)	0
8	1994 Adjustments	0	0
10	12/31/94 Balance	197,571	0
11	1995 Additions	16,334	0
12	1995 Retirements	(1,095)	0
13	1995 Adjustments	0	0
14	12/31/95 Balance	212,810	0
15	1996 Additions	32,042	0
16	1996 Retirements	(1,432)	0
17	1996 Adjustments	0	0
18	12/31/96 Balance	243,420	0
19	1997 Additions	(1,342)	0
20	1997 Retirements	0	0
21	1997 Adjustments	0	0
22	12/30/97 Balance	242,078	0
23	1998 Additions	4,543	0
24	1998 Retirements	(403)	0
25	1998 Adjustments	0	0
26	12/31/1998 Balance	246,218	0
27	1999 Additions	(49,992)	0
28	1999 Retirements	(854)	0
29	1999 Adjustments	0	0
30	12/31/99 Balance	195,372	0
31	2000 Additions	(422)	0
32	2000 Retirements	0	0
33	2000 Adjustments	0	0
34	12/31/00 Balance	194,950	0
35	2001 Additions	601	0
36	2001 Retirements	0	0
37	2001 Adjustments	0	0
38	12/31/01 Balance	195,551	0
		195,515	GL 0
		36	Dif 0

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

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3
Preparer: Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	7,734	7,734	7,734		
3	302.1 Franchises					
4	339 1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	2,783	2,783	2,783		
7	304.2 Structures & Improvements	4,972	4,972	4,972		
8	305 2 Collect. & Impound Reservoirs					
9	306 2 Lake, River & Other intakes					
10	307 2 Wells & Springs	11,696	11,696	11,696		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	19,894	19,894	19,894		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	275	275	275		
19	320.3 Water Treatment Equipment	3,769	3,769	3,769		
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	2,187	2,187	2,187		
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534		
26	333 4 Services	17,210	17,210	17,210		
27	334.4 Meters & Meter Installations	23,084	23,084	23,084		
28	335 4 Hydrants	28	28	28		
29	339 4 Other Plant & Misc Equipment	237	237	237		
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	16,533	18,153	17,343		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344 5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Misc Equip (Computer)	448	399	424		
41	348 5 Other Tangible Plant (Allocated Plant)	15,531	14,561	15,046		
42	Total	194,914	195,515	195,215		

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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 - Orange 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. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
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	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304 2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
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	11,696	11,696	11,696	11,696	11,696	11,696	11,696
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	19,894	19,894	19,894	19,894	19,894	19,894	19,894
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	275	275	275	275	275	275	275
19	320 3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
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	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333 4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334 4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335 4 Hydrants	28	28	28	28	28	28	28
29	339 4 Other Plant & Misc Equipment	237	237	237	237	237	237	237
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	16,533	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	0	0	0	0	0	0	0
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	448	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	15,531	0	0	0	0	0	0
42	Total	194,914	162,402	162,402	162,402	162,402	162,402	162,402

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

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

Schedule A-5
Page 3 of 3

Preparer Steven M Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301 1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
3	302 1 Franchises	0	0	0	0	0	0	0
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT						0	0
6	303 2 Land & Land Rights	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304 2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
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	11,696	11,696	11,696	11,696	11,696	11,696	11,696
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	19,894	19,894	19,894	19,894	19,894	19,894	19,894
15	339.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT						0	0
17	303 3 Land & Land Rights	0	0	0	0	0	0	0
18	304 3 Structures & Improvements	275	275	275	275	275	275	275
19	320 3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT						0	0
22	303 4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	0	0	0	0	0	0	0
24	330 4 Distr Reservoirs & Sandpipes	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331 4 Transm & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333 4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334 4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335 4 Hydrants	28	28	28	28	28	28	28
29	339 4 Other Plant & Misc Equipment	237	237	237	237	237	237	237
30	GENERAL PLANT						0	0
31	303 5 Land & Land Rights	0	0	0	0	0	0	0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	0	0	0	0	0	0	0
34	341 5 Transportation Equipment	0	0	0	0	0	18,153	17,343
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	0	0	0	0	0	399	424
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	14,561	15,046
42	Total	162,402	162,402	162,402	162,402	162,402	195,515	195,215

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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. Lubertozzi

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1992 Additions	0	0
3	1992 Retirements	0	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(53,936)	0
7	1994 Additions	(4,633)	0
8	1994 Retirements	245	0
10	1994 Adjustments	0	0
11	12/31/94 Balance	(58,324)	0
12	1995 Additions	1,500	0
13	1995 Retirements	(15,865)	0
14	1995 Adjustments	0	0
15	12/31/95 Balance	(72,689)	0
16	1996 Additions	(9,443)	0
17	1996 Retirements	(455)	0
18	1996 Adjustments	0	0
19	12/31/96 Balance	(82,587)	0
20	1997 Additions	(8,828)	0
21	1997 Retirements	2,438	0
22	1997 Adjustments	0	0
23	12/30/97 Balance	(88,977)	0
24	1998 Additions	(10,721)	0
25	1998 Retirements	2,992	0
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(96,706)	0
28	1999 Additions	6,820	0
29	1999 Retirements	854	0
30	1999 Adjustments	0	0
31	12/31/99 Balance	(89,032)	0
32	2000 Additions	(5,372)	0
33	2000 Retirements	0	0
34	2000 Adjustments	0	0
35	12/31/00 Balance	(94,404)	0
36	2001 Additions	(8,658)	0
37	2001 Retirements	0	0
38	2001 Adjustments	0	0
39	12/31/01 Balance	(103,062)	0
		(110,251) GL	0
		(7,189) DIF	0

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer: Steven M. Lubertoza

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) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(6,995)	(7,188)	(7,091)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	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	(2,091)	(2,241)	(2,166)	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	(3,545)	(3,934)	(3,739)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Genration Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(9,476)	(10,471)	(9,973)	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	(108)	(116)	(112)	0.00%	0
19	320.3 Water Treatment Equipment	(2,126)	(2,297)	(2,211)	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	(105)	(164)	(135)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,214)	(30,810)	(30,012)	0.00%	0
26	333.4 Services	(7,085)	(7,516)	(7,300)	0.00%	0
27	334.4 Meters & Meter installations	(13,844)	(15,157)	(14,433)	0.00%	0
28	335.4 Hydrants	(13)	(14)	(14)	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	(9,072)	(12,317)	(10,695)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment			0	0.00%	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(415)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,530)	0.00%	0
42	Total	(101,249.96)	(110,250.58)	(105,683)		0

0013

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

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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	(6,995)	(7,011)	(7,027)	(7,043)	(7,059)	(7,075)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(2,091)	(2,103)	(2,116)	(2,128)	(2,141)	(2,154)
8	305 2 Collect. & Impound Reservoirs						
9	306 2 Lale, River & Other intakes						
10	307 2 Wells & Springs	(3,545)	(3,577)	(3,609)	(3,642)	(3,674)	(3,707)
11	308.2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Genration Equipment						
14	311 2 Pumping Equipment	(9,476)	(9,559)	(9,642)	(9,725)	(9,807)	(9,890)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304.3 Structures & Improvements	(108)	(109)	(109)	(110)	(111)	(111)
19	320.3 Water Treatment Equipment	(2,126)	(2,140)	(2,154)	(2,169)	(2,183)	(2,197)
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	(105)	(110)	(115)	(120)	(125)	(130)
25	331 4 Transm. & Distribution Mains	(29,214)	(29,347)	(29,480)	(29,613)	(29,746)	(29,879)
26	333 4 Services	(7,085)	(7,121)	(7,157)	(7,193)	(7,229)	(7,265)
27	334 4 Meters & Meter Installations	(13,844)	(13,940)	(14,037)	(14,133)	(14,229)	(14,325)
28	335 4 Hydrants	(13)	(13)	(13)	(13)	(13)	(13)
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	(9,072)	0	0	0	0	0
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	0	0	0	0	0	0
40	347 5 Misc Equipment (Computer)	(448)	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated-UIF)	(4,273)	0	0	0	0	0
42	Total	<u>(101,249 96)</u>	<u>(87,885 92)</u>	<u>(88,314 88)</u>	<u>(88,743 84)</u>	<u>(89,172 80)</u>	<u>(89,601 76)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301 1 Organization	(7,091)	(7,107)	(7,124)	(7,140)	(7,156)	(7,172)	(7,188)	(7,091)
3	302 1 Franchises								
4	339 1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								
7	304 2 Structures & Improvements	(2,166)	(2,179)	(2,191)	(2,204)	(2,216)	(2,229)	(2,241)	(2,166)
8	305 2 Collect & Impound Reservoirs								
9	306 2 Lake, River & Other intakes								
10	307 2 Wells & Springs	(3,739)	(3,772)	(3,804)	(3,837)	(3,869)	(3,902)	(3,934)	(3,739)
11	308 2 Infiltration, Galleries and Tunnels								
12	309 2 Supply Mains								
13	310 2 Power Generation Equipment								
14	311 2 Pumping Equipment	(9,973)	(10,056)	(10,139)	(10,222)	(10,305)	(10,388)	(10,471)	(9,973)
15	339 2 Other Plant & Misc Equipment								
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								
18	304 3 Structures & Improvements	(112)	(113)	(114)	(114)	(115)	(116)	(116)	(112)
19	320 3 Water Treatment Equipment	(2,211)	(2,226)	(2,240)	(2,254)	(2,269)	(2,283)	(2,297)	(2,211)
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	0	0
24	330 4 Distr Reservoirs & Standpipes	(135)	(139)	(144)	(149)	(154)	(159)	(164)	(135)
25	331.4 Transm & Distribution Mains	(30,012)	(30,145)	(30,278)	(30,411)	(30,544)	(30,677)	(30,810)	(30,012)
26	333 4 Services	(7,300)	(7,336)	(7,372)	(7,408)	(7,444)	(7,480)	(7,516)	(7,300)
27	334.4 Meters & Meter Installations	(14,421)	(14,517)	(14,613)	(14,709)	(14,805)	(14,901)	(15,157)	(14,433)
28	335 4 Hydrants	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
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	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	(12,317)	(10,695)
35	342.5 Stores Equipment								
36	343 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment								
39	346 5 Communication Equipment	0	0	0	0	0	0	0	0
40	347 5 Misc Equipment (Computers)	0	0	0	0	0	0	(382)	(415)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,787)	(4,530)
42	Total	(90,030 72)	(90,459 68)	(90,888 64)	(91,317 60)	(91,746 56)	(92,175 52)	(110,250 58)	(105,683)

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

Schedule A-11
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>(49,929)</u>	0
6	1994 Additions	(1,750)	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	0
9	12/31/94 Balance	(51,679)	0
10	1995 Additions	(350)	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	0
13	12/31/95 Balance	(52,029)	0
14	1996 Additions	(350)	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	0
17	12/31/96 Balance	(52,379)	0
18	1997 Additions	(2,916)	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	0
21	12/30/97 Balance	(55,295)	0
22	1998 Additions	(350)	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	0
25	12/31/1998 Balance	(55,645)	0
26	1999 Additions	0	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	0
29	12/31/99 Balance	(55,645)	0
30	2000 Additions	(350)	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	0
33	12/31/00 Balance	(55,995)	0
34	2001 Additions	0	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	0
37	12/31/01 Balance	(55,995)	0
		(38,403)	0
		(17,592)	0

Supporting Schedules: A-12

Recap Schedules: A-19

0016

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

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	38,403	38,403	38,403
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	38,403	38,403	38,403
6	Service Availability Fees	0	0	0
7	Lift Station			0
8	Sewer Service Lines			0
9	Force/Vacuum mains			0
10	Sewer Mains			0
11	Manholes			0
12	Total Sewer	0	0	0

0017

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 - Orange 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	38,403	38,403	38,403	38,403	38,403	38,403	38,403
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>	<u>\$38,403</u>
SEWER								
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Sewer	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0018

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

Florida Public Service Commission

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

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertozi

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

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Thirteen Mth Average Balance
WATER								
Service Availability Fees	38,403	38,403	38,403	38,403	38,403	38,403	38,403	38,403
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	\$38,403	\$38,403	\$38,403	\$38,403	\$38,403	\$38,403	\$38,403	\$38,403
SEWER								
Service Availability Fees	0	0	0	0	0	0	0	0
Lift Station	0						0	0
Sewer Service Lines	0						0	0
Force/Vacuum mains	0						0	0
Sewer Mains	0						0	0
Manholes	0						0	0
Total Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 - Orange County
Docket No.: O20071-WS
Schedule Year ended: 12/31/01
Interim Final
Historical Projected

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

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	<u>20,089</u>	<u>0</u>
6	1994 Additions	1,453	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	21,542	0
10	1995 Additions	1,752	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	23,294	0
14	1996 Additions	1,753	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	25,047	0
18	1997 Additions	1,746	0
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	26,793	0
22	1998 Additions	1,823	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	28,616	0
26	1999 Additions	1,544	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	30,160	0
30	2000 Additions	1,254	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	31,414	0
34	2001 Additions	1,264	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	32,678	0

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

Florida Public Service Commission

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

Schedule A-14
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	20,705	21,969	21,337
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>20,705</u>	<u>21,969</u>	<u>21,337</u>
6	Service Availability Fees	0	0	1
7	Lift Station		0	0
8	Sewer Service Lines		0	0
9	Force/Vacuum mains		0	0
10	Sewer Mains		0	0
11	Manholes		0	0
12	Total Water	<u>0</u>	<u>0</u>	<u>1</u>

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

Florida Public Service Commission

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

Schedule A-14
 Page 2 of 3

Preparer Steven M. Lubertozzi

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

Line No	Description	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Prior Year 12/31/00	Jan	Feb	Mar	Apr	May	Jun
1	Service Availability Fees	20,705	20,810	20,915	21,021	21,126	21,232	21,337
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$20,705</u>	<u>\$20,810</u>	<u>\$20,915</u>	<u>\$21,021</u>	<u>\$21,126</u>	<u>\$21,232</u>	<u>\$21,337</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station	0						
8	Sewer Service Lines	0						
9	Force/Vacuum mains	0						
10	Sewer Mains	0						
11	Manholes	0						
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

Schedule A-14
Page 3 of 3

Preparer: Steven M Lubertozzi

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

Line No	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Thirteen Mth Average Balance
1	Service Availability Fees	21,442	21,518	21,653	21,759	21,864	21,969.32	21,337
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$21,442</u>	<u>\$21,518</u>	<u>\$21,653</u>	<u>\$21,759</u>	<u>\$21,864</u>	<u>\$21,969</u>	<u>\$21,337</u>
6	Service Availability Fees	0	0	0	0	0	0	0
7	Lift Station						0	0
8	Sewer Service Lines						0	0
9	Force/Vacuum mains						0	0
10	Sewer Mains						0	0
11	Manholes						0	0
12	Total Water	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

0023

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

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

<u>Line No.</u>	<u>Year Ending</u>	<u>Annual AFUDC Rate Used</u>	<u>Discounted Monthly Rate</u>	<u>Discounted Monthly Rate Formula</u>
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The AFUDC rate used since the last rate case is 8.61%.

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

Schedule A-16
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Test Year Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Adjustments	0	0
4	12/31/93 Balance	0	0
5	1994 Additions	0	0
6	1994 Adjustments	0	0
7	12/31/94 Balance	0	0
8	1995 Additions	0	0
9	1995 Adjustments	0	0
10	12/31/95 Balance	0	0
11	1996 Additions	0	0
12	1996 Adjustments	0	0
13	12/31/96 Balance	0	0
14	1997 Additions	0	0
15	1997 Adjustments	0	0
16	12/30/97 Balance	0	0
17	1998 Additions	0	0
18	1998 Adjustments	0	0
19	12/31/1998 Balance	0	0
20	1999 Additions	0	0
21	1999 Adjustments	0	0
22	12/31/99 Balance	0	0
23	2000 Additions	0	0
24	2000 Adjustments	0	0
25	12/31/00 Balance	0	0
26	2001 Additions	0	0
27	2001 Adjustments	0	0
28	12/31/01 Balance	0	0

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

Schedule **A-17**
 Page 1 of 1
 Preparer: Steven M. Lubertozzi
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts.

Line No.	Description	(1)	(2)	(3)	(4)
	Total Company Working Capital				TYE YE 12/31/01
	<u>Current Assets: UIF</u>				
(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>
	<u>Current Liabilities: UIF</u>				
(10)	Accounts Payable				(92,734)
(11)	Deferred Taxes				(357,227)
(12)	Accrued Taxes				(89,364)
(13)	Other Deferred Credits				(26,406)
(14)	Total Current Liabilities & Deferred Credits				<u>(539,325)</u>
(15)	Total Working Capital				<u>\$1,634,531</u>
(17)					
(18)					
(19)	Allocation Methodology				
(20)		O&M Expenses	% to Total		Allocated 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>

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 1 of 3

Preparer: Steven M. Lubertozzi

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

No.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	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

0027

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 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 DEBITS	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

0028

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 Lubertozi

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

No	ASSETS	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Utility Plant in Service	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	(3,516,222)	(3,534,008)	(3,606,900)	(3,563,695)	(3,597,063)	(3,486,762)	(3,480,383)
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	9,482,095	9,691,465	9,200,758	9,737,860	9,509,705	9,009,895	9,018,149

0029

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
 Historical Projected

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

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	12/31/01	12/31/00
1	Common Stock Issued	(200,000)	(200,000)
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	(3,356,145)	(1,980,061)
4	Retained Earnings	(1,112,108)	(1,137,447)
5	Other Equity Capital (advances from assoc cos)	<u>7,042,023</u>	<u>3,208,282</u>
6	TOTAL EQUITY CAPITAL	<u>2,373,771</u>	<u>(109,227)</u>
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	<u>(204,027)</u>	<u>(206,819)</u>
12	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(9,640,661)</u>	<u>(5,989,067)</u>
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	<u>(70,646)</u>	<u>(76,639)</u>
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	<u>(357,227)</u>	<u>(366,142)</u>
20	TOTAL EQUITY CAPITAL & LIABILITIES	<u><u>(9,009,895)</u></u>	<u><u>(7,927,302)</u></u>
		0	0

0030

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 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 DEBITS	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

0028

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	(3,516,222)	(3,534,008)	(3,606,900)	(3,563,695)	(3,597,065)	(3,486,762)	(3,480,383)
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	9,482,095	9,691,465	9,200,758	9,737,860	9,509,705	9,009,895	9,018,149

0029

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
 Historical Projected

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

Preparer: Steven M. Lubertozzi

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

No.	EQUITY CAPITAL & LIABILITIES	12/31/01	12/31/00
1	Common Stock Issued	(200,000)	(200,000)
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	(3,356,145)	(1,980,061)
4	Retained Earnings	(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

0030

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
 Historical Projected

Schedule A-19
 Page 2 of 3
 Preparer Steven M Libertozza

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)	3,209,282	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)	(7,498,885)	(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)	(70,975)	(71,120)	(73,300)	(73,805)
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 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	20,413	20,413	21,460	21,988	21,988	23,055	23,055
16	TOTAL DEFERRED CREDITS & OPER RESERVES	(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)	(8,607,453)	(8,796,096)	(9,477,130)

0031

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
 Historical Projected

Schedule A-19
 Page 3 of 3
 Preparer Steven M Lubertoza

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)	(3,356,149)	(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	1,327,443	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 RESERVES	(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 - Orange County
 Docket No.: 020071-WS
 Schedule Year Ended: 12/31/01
 Interim Final
 Historical Projected

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	77,603	162,507	B-3 & B-4
2	Operation & Maintenance	74,682	48,587	123,269		123,269	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	862	10,185	3,492	13,677	B-3 & B-15
7	Provision for Income Taxes	<u>(6,592)</u>	<u>(16,527)</u>	<u>(23,119)</u>	<u>27,888</u>	<u>4,769</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>83,377</u>	<u>32,924</u>	<u>116,301</u>	<u>31,380</u>	<u>147,681</u>	
9	NET OPERATING INCOME	<u>2,808</u>	<u>(34,206)</u>	<u>(31,397)</u>	<u>46,223</u>	<u>14,826</u>	
11	RATE BASE	<u>82,311</u>		<u>154,015</u>		<u>157,127</u>	
12	RATE OF RETURN	<u>3.41%</u>		<u>(20.39%)</u>		<u>9.44%</u>	

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

0033

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.	(\$1,282)		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(1,282)</u>	<u>0</u>	<u>0</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		77,603		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>77,603</u>	<u>0</u>	<u>0</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	25,258		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	21,497		0	
7	Additional costs for monthly billing	852		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	388		0	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	593		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>48,587</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	0		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	862	3,492	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(16,527)	27,888	0	0
17	Total Operating Expense Adjustments	<u>32,924</u>	<u>31,380</u>	<u>0</u>	<u>0</u>
18	Total Adjustments to Net Operating Income	<u>(34,206)</u>	<u>46,223</u>	<u>0</u>	<u>0</u>

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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

0035

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 2 of 3
 Preparer: Steven M. 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	\$81,245	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	1,189	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	0
8	462.2	Private Fire Protection		522.2	Measured - Commercial	0
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	0	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	82,434	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	0
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	2,470		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	2,470	536	Uncollectible Accounts	
24					Misc. Service Revenues	0
25		TOTAL WATER OPERATING REVENUES	\$84,904		TOTAL OTHER SEWER REVENUES	0
26						
27					TOTAL SEWER OPERATING REVENUES	\$0

0036

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

Schedule B-4
 Page 3 of 3

Preparer: Steven M. Lubertoza

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

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

0037

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc. of Florida - Orange 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	251	251	251	251	251	251	251	251	251	251	251	251	3,016	21,497	24,513
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	362	362	362	362	362	362	362	362	362	362	362	362	4,348	388	4,736
4	610	Purchased Water	3,785	3,393	3,691	3,797	5,049	1,857	4,120	3,906	3,824	4,093	4,246	7,020	48,782		48,782
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0		0
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0		0
9	620	Mat & Sup / Maint. & Rep	100	100	100	100	100	100	100	100	100	100	100	4,420	5,520		5,520
10	631	Contractual Services - Engr.	13	13	13	13	13	13	13	13	13	13	13	13	157		157
11	632	Contractual Services - Acct	19	19	19	19	19	19	19	19	19	19	19	19	231		231
12	633	Contractual Services - Legal	85	85	85	85	85	85	85	85	85	85	85	85	1,022		1,022
13	634	Contractual Services - Mgmt													0		0
14	635	Contractual Services - Other	177	177	177	177	177	177	177	177	177	177	177	177	2,126		2,126
15	641	Office Supplies & Utilities	148	148	148	148	148	148	148	148	148	148	148	148	1,774		1,774
16	642	Testing Expense	40	40	20	40	40	40	40	68	0	40	0	80	448		448
17	650	Transportation Expenses	155	155	155	155	155	155	155	155	155	155	155	155	1,857		1,857
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	198	198	198	198	198	198	198	198	198	198	198	198	2,372		2,372
22	660	Advertising Expense													0		0
23	666	Reg Comm Exp - Rate Case Amort	67	67	67	67	67	67	67	67	67	67	67	67	806	25,258	26,063
24	667	Reg Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	74	533	(91)	570	62	276	33	134	(515)	192	9	459	1,735		1,735
26	665	Miscellaneous Expenses	41	41	41	41	41	41	41	41	41	41	41	41	489	1,445	1,934
27		TOTAL	5,515	5,582	5,236	6,024	6,768	3,789	5,809	5,724	4,926	5,941	5,871	13,495	74,682	48,587	123,269

Calculation of Monthly Billing Expense

Florida Public Service Commission

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

Schedule B-5/1
 Page 1 of 1

Preparer: Steven M. Lubertozi

<u>Line No.</u>	<u>Description</u>	<u>Cost per Customer</u>	<u># of Monthly Bills</u>	<u>Additional Mailings</u>	<u>Additional Costs</u>
1	Bank Charges per Check Deposited	0.10	315	6	\$189
2	Postage	0.275	315	6	520
3	Envelopes - Mailing	0.03170	315	6	60
4	Envelopes - Return	0.02355	315	6	44
5	White Paper	0.02090	315	6	39
6	Additional Office Personnel				<u>0</u>
7	Total Adjustment				<u><u>\$852</u></u>
8	Allocated to Water Based on Customers				\$852
9	Allocated to Sewer Based on Customers				\$0

0039

Compa Utilities Inc. of Florida - Orange County
 Docket O20071-WS
 Schedule Year Ends 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

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

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 12/31/93	(4) \$ Difference	(5) % Difference
1	601 Salaries & Wages - Employees	\$3,016	\$14,581	(\$11,565)	(79.3%)
2	603 Salaries & Wages - Officers, Etc.	0	665	(665)	n/a
3	604 Employee Pensions & Benefits	4,348	2,679	1,669 (1)	62.3%
4	613 Purchased Water	48,782	36,779	12,003 (2)	32.6%
5	611 Sludge Removal Expenses	0	0	0	n/a
6	615 Purchased Power	0	1,596	(1,596)	(100.0%)
7	615 Fuel for Power Purchased	0	0	0	n/a
8	618 Chemicals	0	128	(128)	(100.0%)
9	620 Mat. & Sup./Maunt. & Rep.	5,520	4,420	1,100 (3)	24.9%
10	631 Contractual Services - Engr.	157	298	(141)	(47.4%)
11	632 Contractual Services - Acct.	231	329	(98)	(29.7%)
12	633 Contractual Services - Legal	1,022	201	821 (4)	408.4%
13	634 Contractual Services - Mgmt.	0	0	0	n/a
14	635 Contractual Services - Other	2,126	1,965	161	8.2%
15	641 Office Supplies & Utilities	1,774		1,774	n/a
16	642 Testing Expense	448		448	n/a
17	650 Transportation Expenses	1,857	1,242	615 (5)	49.5%
18	653 Insurance - Vehicle	0	365	(365)	(100.0%)
19	657 Insurance - General Liability	0	241	(241)	(100.0%)
20	658 Insurance - Workman's Comp	0	190	(190)	(100.0%)
21	659 Insurance - Other	2,372	388	1,984 (6)	511.4%
22	660 Advertising Expense	0	0	0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	806	0	806	n/a
24	667 Reg. Comm. Exp. - Other	0	0	0	n/a
25	660 Bad Debt Expense	1,735	1,191	544 (7)	45.7%
26	665 Miscellaneous Expenses	489	2,508	(2,019)	(80.5%)
27	TOTAL	\$74,682	\$69,766	\$4,916	6.6%
28	Total Customer Equivalents	327	369	(42)	(11.4%)
29	Consumer Price Index - U	176.7	124.0	52.7	29.8%
38	Combined Effect of Customer Growth & CPI-U				18.4%

- (1) Employees' salaries and related expenses have increase considerably in the past 10 plus years
- (2) Prices for Purchased Water have increased at a rate higher then the CPI Index
- (3) The Utility has incurred additional landscaping and mowing epenses
- (4) Costs for legal serves have increased at a rate higher then the CPI Index
- (5) Gasoline prices have increased considerably since 1993
- (6) Total insurance expense (premiums) have increased at a rate higher then the CPI Index
- (7) Bad Debt Expenses continues at approxmatley 2%

Contractual Services

Florida Public Service Commission

Compa Utilities Inc of Florida - Orange 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	1,022	Legal counsel.
2	Water Service Corporatior	Accounting	231	Independent accounting and tax services.
3	Water Service Corporatior	Engineering Fees	157	Engineering services.
4	Water Service Corporatior	Outside Computer Service	104	Computer service.
5	Water Service Corporatior	Employment Finder Fees	38	Employment service.
6	Water Service Corporatior	Other Outside Charges	1,984	Miscellaneous services.
7	Total		<u>3,536</u>	

0041

Analysis of Rate Case Expense

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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. Lubertozi

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

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

Estimate Through
 PAA
 Commission Hearing (contested)

Amortization period Four Years

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

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

Schedule B-11
Page 1 of 1

Preparer: Steven M. Lubertoza

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

0043

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No	G/L Acct No	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			UIF	Other Companies/ Systems	Total	Description of Allocation Method	UIF	Other Companies/ Systems	Total	Orange	
										100.00% Water	0.00% Sewer
Water Service Corp. Allocated Expenses											
1	508	Salaries - Office	3.3%	96.7%	100.0%						
2	524	Outside Services	4.1%	95.9%	100.0%	31,307	907,279	938,586	717	0	
3	531	Pension & Benefits	3.5%	96.5%	100.0%	19,271	453,296	472,567	441	0	
4	534	Insurance	3.8%	96.2%	100.0%	12,647	345,316	357,963	290	0	
5	553	Office Supplies	3.5%	96.5%	100.0%	36,137	913,332	949,469	828	0	
6	555	Office Utilities	3.7%	96.3%	100.0%	3,444	95,591	99,035	79	0	
7	557	Office Maintenance	3.7%	96.3%	100.0%	1,764	46,086	47,850	40	0	
8	559	Miscellaneous	4.2%	95.8%	100.0%	4,352	113,759	118,111	100	0	
9	604	Operators Expense				7,925	182,607	190,532	181	0	
						0	0	0	0	0	
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	2,676	0	
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	166	0	
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	264	0	
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(14)	0	
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	325	0	
15		Total Expenses				149,189	3,900,999	4,050,188	3,416	0	
Utilities, Inc. of Florida Allocated Expenses											
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(1,065)	0	
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(268)	0	
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(951)	0	
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(1,226)	0	
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(112)	0	
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(3,622)	0	
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(94)	0	
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(2,063)	0	
25		Total Expenses				(252,357)	109,016	361,373	(5,779)	0	

Note: Allocation methodology is based predominantly on customer equivalents

0044

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

Schedule B-13
 Page 1 of 1

Preparer Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	193		193	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	390		390	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	995		995	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	8		8	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	172		172	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	151		151	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	59		59	0.00%	0
25	331.4 Transm. & Distribution Mains	1,597		1,597	0.00%	0
26	333.4 Services	430		430	0.00%	0
27	334.4 Meters & Meter Installations	1,164		1,164	0.00%	0
28	335.4 Hydrants	1		1	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	147		147	0.00%	0
33	340.5 Office Furniture & Equipment	123		123	0.00%	0
34	341.5 Transportation Equipment	1,631		1,631	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	41		41	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	30		30	0.00%	0
40	347.5 Misc Equip (Computer)	97		97	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	<u>7,229</u>	<u>0</u>	<u>7,229</u>		<u>0</u>

0045

Taxes Other Than Income

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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	3,840	1,534	3,943	6	9,323
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(58)				(58)
3	Payroll tax increase due to salary adjustment		920			920
4	Adjusted Test Year	3,782	2,454	3,943	6	10,185
5	RAF assoc. with revenue adjustments	3,492				3,492
6	Total Balance	<u>7,274</u>	<u>2,454</u>	<u>3,943</u>	<u>6</u>	<u>13,677</u>
Sewer						
1	Test Year Per Books	(0)	0	(0)	0	(0)
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		(0)			(0)
4	Adjusted Test Year	(0)	0	(0)	0	(0)
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule C-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	845	3,924	4,769
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>(8,936)</u>	<u>13,705</u>	<u>4,769</u>
	Water Operations	Deferred	(1,122)	1,122	0
		Current	(5,486)		4,769
	Sewer Operations	Deferred	(1)	1	0
		Current	0		0
	Total		<u>(6,608)</u>	<u>1,123</u>	<u>4,769</u>

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

0047

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

Schedule C-2
 Page 1 of 1

Preparer: Steven M 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)	2,808	12,017	14,826	14,826	0
2 Add: Income Tax Expense Per Books (Sch B-1, B-2)	(6,592)	11,361	4,769	4,769	0
3 Subtotal	(3,784)	23,378	19,595	19,595	0
4 Less: Interest Charges (Sch C-3)	7,725	(1,046)	6,679	6,679	0
5 Taxable Income Per Books	(11,509)	24,424	12,915	12,915	0
Schedule M Adjustments					
6 Permanent Differences (From Sch C-4)	(2,703)	2,703	0	0	0
Adjust for Depre AFUDC	0	0	0	0	0
7 Timing Differences (From Sch. C-5)	16,940	(16,940)	0	0	0
8 Total Schedule M Adjustments	14,237	(14,237)	0	0	0
9 Taxable Income Before State Taxes	2,728	10,187	12,915	12,915	0
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	(2,272)	10,187	7,915	10,415	(2,500)
12 State Income Tax (5.5% of Line 11)	(125)	560	435	573	(138)
13 Emergency Excise Tax	0	0	0	0	0
14 Credits (Prior Year True-up)	0	0	0	0	0
15 Current State Income Taxes	(125)	560	435	573	(138)
16 Federal Taxable Income (Line 9 - Line 15)	2,853		12,480	12,342	138
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	970	0	4,243	4,196	47
19 Current Federal Inc Taxes (Line 18)	970	0	4,243	4,196	47
Summary					
20 Current State Income Taxes (Line 15)	(125)	560	435	573	(138)
21 Current Federal Income Taxes (Line 19)	970	3,273	4,243	4,196	47
22 Total Current Income Tax Expense (To C-1)	845	3,833	4,678	4,769	(91)

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc of Florida - Orange 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	10,428	(3,748)	6,679	6,679	0
3	AFUDC (not used for tax calculation)	(2,703)	2,703	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>7,725</u>	<u>(1,045)</u>	<u>6,679</u>	<u>6,679</u>	<u>0</u>

0049

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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

(2,703)

Supporting Schedules: None

Recap Schedules: C-2

0050

Company: Utilities Inc. of Florida - Orange 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)	(308,275)	
2	Tax Depreciation and Amortization	<u>327,983</u>	<u>327,983</u>	
3	Difference	<u>19,708</u>	<u>19,708</u>	
4	Other Timing Differences (Itemize):	(6,210)	(6,210)	
5	Deferred Maintenance	(33,262)	(33,262)	
6	Deferred Reg. Comm Exp.	(2,700)	(2,700)	
7	Amorization of Org. Costs	<u>5,524</u>	<u>5,524</u>	
8	Total Timing Differences (To C-2)	<u>(16,940)</u>	<u>(16,940)</u>	
9	Timing Differences For State Deferred Taxes:			
10	Deferred Maintenance	(33,262)	(33,262)	
11	Deferred Reg. Comm Exp.	(2,700)	(2,700)	
12	CIAC Plant and/or conn. fees	<u>(6,210)</u>	<u>(6,210)</u>	
13	Total	<u>(42,172)</u>	<u>(42,172)</u>	
14	State Tax Rate	5.50%	5.50%	
15	State Deferred Taxes (Line 14 x Line 13)	(2,319)	(2,319)	
16	Correction/Adjustment	<u>(204)</u>	<u>(204)</u>	
17	Total State Deferred Tax	<u>(2,523)</u>	<u>(2,523)</u>	
18	Timing Differences For Federal Deferred Taxes:			
19	Depreciation Difference	19,708	19,708	
20	Deferred Maintenance	(33,262)	(33,262)	
21	Deferred Reg. Comm Exp.	(2,700)	(2,700)	
22	Amorization of Org. Costs	5,524	5,524	
23	CIAC Plant and/or conn. fees	<u>(6,210)</u>	<u>(6,210)</u>	
24	Total	<u>(16,940)</u>	<u>(16,940)</u>	
25	Deferred SIT	<u>(2,523)</u>	<u>(2,523)</u>	
26	Net Total	(14,417)	(14,417)	
27	Federal Tax Rate	<u>34.00%</u>	<u>34.00%</u>	
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)	(4,902)	
29	Correction/Adjustment	<u>(2,356)</u>	<u>(2,356)</u>	
31	Total Federal Deferred Tax	(7,258)	(7,258)	
32	Add: State Deferred Taxes (Line 17)	<u>(2,523)</u>	<u>(2,523)</u>	
33	Total Deferred Tax Expense (To C-1)	<u>(9,781)</u>	<u>(9,781)</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 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 - State & Federal				
		Beginning Balance	Current Year Deferral	Flowback Current Year	Miscellaneous Adjustments	Ending Balance
1	12/31/92	310,944				
2	Tap Fees			(2619)		
3	Def. Rate Case Exp.		(1564)			
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.		2,883			
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 Lubertozzi

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

Line		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				
	Tap Fees		424	(72)	0	
	Def Rate Case Exp		(1264)		0	
	Def Maintenance		(39)		0	
						7,219
3	12/31/94	7,219				
	Tap Fees		512	(228)	(752)	
	Def Rate Case Exp		(658)		0	
	Def Maintenance		(509)		0	
						8,854
4	12/31/95	8,854				
	Tap Fees		1,067	(267)	0	
	Def. Rate Case Exp		2,683		0	
	Def Maintenance		(1520)		0	
						6,891
5	12/31/96	6,891				
	Tap Fees		(159)	(348)	0	
	Def. Rate Case Exp		2,756		0	
	Def. Maintenance		958		0	
						3,684
6	12/31/97	3,684				
	Tap Fees		(734)	(224)	0	
	Def Rate Case Exp		2,295		0	
	Def Maintenance		329		0	
						2,018
7	12/31/98	2,018				
	Tap Fees			(216)	0	
	Rate Case Exp		1,409		0	
	Def Maintenance		323		0	
						502
8	12/31/99	502				
	Tap Fees			(211)	0	
	Def Rate Case Exp		(932)		0	
	Def Maintenance		(637)		0	
						2,282
9	12/31/00	2,282				
	Tap Fees			(206)	0	
	Def Rate Case Exp		(700)		0	
	Def Maintenance		(658)		0	
						3,846
10	12/31/01	3,846				
	Tap Fees		342	(204)	0	
	Def Rate Case Exp		149		0	
	Def Maintenance		1,829		0	
						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.

		Accumulated Deferred Income Taxes - Federal (Account 190.1)				
Line		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			(2895)	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		(3718)			
	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		(8807)		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 Lubertoza

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>(121,087)</u>	<u>(119,375)</u>	<u>(117,019)</u>	<u>(114,663)</u>

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

Investment Tax Credits Analysis

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

Not Applicable

Parent Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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 the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

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

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

0054

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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.

0055

Miscellaneous Tax Information

Florida Public Service Commission

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

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

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

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

0056

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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 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	68,146	43.39%	8.59%	3.73%
2	Short-Term Debt	12,460	7.93%	6.62%	0.52%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	68,969	43.89%	11.14%	4.89%
5	Customer Deposits	4,765	3.03%	6.00%	0.18%
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	1.77%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>157,128</u>	<u>100.00%</u>		<u>9.32%</u>

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

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

0057

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. Lubertoza

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

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	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	(72,408,777)	45.56%	68,146	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,243,425)	8.33%	12,460	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(73,280,335)	46.11%	68,969	
5	Customer Deposits	75,970	67,955	72,664	(67,899)	0.00%	4,765	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	1,730	3,846	2,788	0	0.00%	2,788	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>170,271,464</u>	<u>150,034,102</u>	<u>159,157,563</u>	<u>(159,000,435)</u>	<u>100.00%</u>	<u>\$157,128</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

0058

Preferred Stock Outstanding

Florida Public Service Commission

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

Schedule D-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

	(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. Lubertozzi

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 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

0060

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1

Preparer: Steven M Lubertozzi

Line No	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Mth Average Principal Amount Outstanding 12/31/01	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16% \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	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		<u>81,345,623</u>	<u>71,922,546</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>131,989</u>	<u>6,044,142</u>	<u>6,176,131</u> #	<u>8.59%</u>

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

0061

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	13,580						27,995	27,995	8.10%

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

0062

Schedule of Customer Deposits

Florida Public Service Com

Company: Utilities, Inc. of Florida

Schedule D-7

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Luber

Historical Projected

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>

0063

Company: Utilities Inc. of Florida - Orange 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. Lubertoza

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates			Pre-Filing Bimonthly Rates			Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
	Water						Sewer											
Residential																		
5/8" Meter - County Tax	\$	12.08	\$	12.16	\$	23.34												
5/8" Meter - City Tax	\$	12.08	\$	12.16	\$	23.34												
1" Meter - County Tax	\$	30.12	\$	30.32	\$	58.20												
Gallorage Charge/MG	\$	2.06	\$	2.07	\$	4.04												
General Service																		
5/8" Meter	\$	12.08	\$	12.16	\$	23.34												
1" Meter	\$	30.12	\$	30.32	\$	58.20												
Gallorage Charge/MG	\$	2.06	\$	2.07	\$	4.04												

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

Schedule E-2
 Page 1 of 3

Preparer: Steven M. Lubertozi

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

Rates prior to Index filing
 Effective dates 1/1/01 - 7/21/01

Class/ Meter Size	Gallons	Billing Units	Bi Monthly Billing		Average bill	Pre-Index Rate Revenues
			Rates per 1000 gal	Base Charge		
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.06	\$ 12.08	\$27.42	\$68,889
5/8" Meter - City Tax	4,175,360	509	\$ 2.06	\$ 12.08	\$28.97	\$11,677
1" Meter - County Tax	31,690	12	\$ 2.06	\$ 30.12	\$35.56	\$246
Total Residential	28,201,460	3,743				\$80,812
General Service						
5/8" Meter	303,970	24	\$ 2.06	\$ 12.08	\$38.17	\$771
1" Meter	112,340	12	\$ 2.06	\$ 30.32	\$49.61	\$413
Total General Service	416,310	36				\$1,184
Total Water Revenues	28,617,770	3,779				\$81,996
Misc. Serv. Charges.						\$2,470
Total Revenues						\$84,466
Booked Revenues						\$86,186
Difference						(1,720)

NOTE: Difference is due to timing differences and index adjustments

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

Florida Public Service Commission

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

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertoza

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

Rates after Index filing

Effective dates 7/21/01 - 12/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Monthly bill	Present Revenues
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.07	\$ 12.16	\$27.58	\$69,257
5/8" Meter - City Tax	4,175,360	509	\$ 2.07	\$ 12.16	\$29.13	\$11,740
1" Meter - County Tax	31,690	12	\$ 2.07	\$ 30.32	\$35.79	\$248
Total Residential	28,201,460	3,743				\$81,245
General Service						
5/8" Meter	303,970	24	\$ 2.07	\$ 12.16	\$38.38	\$775
1" Meter	112,340	12	\$ 2.07	\$ 30.32	\$49.70	\$414
Total General Service	416,310	36				\$1,189
Total Water Revenues	28,617,770	3,779				\$82,434
Misc. Serv. Charges.						\$2,470
Total Revenues						\$84,904
Booked Revenues						\$86,186
Difference						(1,282)

NOTE: Difference is due to timing differences and index adjustments

0066

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 3

Preparer: Steven M. Lubertozzi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Monthly bill	Revenues
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 4.04	\$ 23.34	\$53.40	\$134,453
5/8" Meter - City Tax	4,175,360	509	\$ 4.04	\$ 23.34	\$56.43	\$22,797
1" Meter - County Tax	31,690	12	\$ 4.04	\$ 58.20	\$68.86	\$477
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$157,727</u>
General Service						
5/8" Meter	303,970	24	\$ 4.04	\$ 23.34	\$74.46	\$1,507
1" Meter	112,340	12	\$ 4.04	\$ 58.20	\$95.98	\$803
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$2,310</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$160,037</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule E-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential Billing Units	General Service Billing Units	Multi-Family Dwelling	Private Fire Protection	Other (Irrigation)	Total
<u>Water</u>							
1	January-01	615	6	0	0	0	621
2	February-01	6	0	0	0	0	6
3	March-01	626	6	0	0	0	632
4	April-01	9	0	0	0	0	9
5	May-01	617	6	0	0	0	623
6	June-01	9	0	0	0	0	9
7	July-01	616	6	0	0	0	622
8	August-01	13	0	0	0	0	13
9	September-01	608	6	0	0	0	614
10	October-01	8	0	0	0	0	8
11	November-01	611	6	0	0	0	617
12	December-01	7	0	0	0	0	7
13	Total Water	<u>3,743</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,779</u>
<u>Sewer</u>							
14	January-02	0	0	0	0	0	0
15	February-02	0	0	0	0	0	0
16	March-02	0	0	0	0	0	0
17	April-02	0	0	0	0	0	0
18	May-02	0	0	0	0	0	0
19	June-02	0	0	0	0	0	0
20	July-02	0	0	0	0	0	0
21	August-02	0	0	0	0	0	0
22	September-02	0	0	0	0	0	0
23	October-02	0	0	0	0	0	0
24	November-02	0	0	0	0	0	0
25	December-02	0	0	0	0	0	0
26	Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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.

0072

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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. Lubertozzi

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	(3,675)		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	840		

0073

Public Fire Hydrant Schedule

Florida Public Service Commission

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

Schedule E-6
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(3) Size	(4) Type	(5) Quantity
(1)	5 1/4"	American	1
(2)	5 1/4"	Mueller	1

Private Fire Protection Service

Florida Public Service Commission

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

Schedule E-7
Page 1 of 1

Preparer: Steven M. Lubertozi

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

(1) Line No.	(3) Size	(4) Type	(5) Quantity
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Not Applicable

0075

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

0077

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange 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	Present Charges	Proposed Charges	Present Charges	Proposed Charges
System Capacity Charge				
Residential-per ERC (___ GPD)	\$200.00	\$200.00	N/A	N/A
All others-per Gallon/Day	\$0.57	\$0.57	N/A	N/A
Plant Capacity Charge				
Residential-per ERC (GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
Main Extension Charge				
Residential-per ERC (GPD)	N/A	N/A	N/A	N/A
or-per Lot (_____ Front Footage)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
or-per Front Foot	N/A	N/A	N/A	N/A
Meter Installation Charge				
5/8" x 3/4"	\$150.00	\$150.00	N/A	N/A
1"	\$250.00	\$250.00	N/A	N/A
1-1/2"	\$450.00	\$450.00	N/A	N/A
2"	\$650.00	\$650.00	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Service (Lateral) Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	N/A	N/A
1"	Actual Cost	Actual Cost	N/A	N/A
1-1/2"	Actual Cost	Actual Cost	N/A	N/A
2"	Actual Cost	Actual Cost	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Back Flow Preventor Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	N/A	N/A
1"	Actual Cost	Actual Cost	N/A	N/A
1-1/2"	Actual Cost	Actual Cost	N/A	N/A
2"	Actual Cost	Actual Cost	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
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 - Orange County

Schedule E-11

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

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

Class A Utility Cost of Service Study

Florida Public Service Commission

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

Schedule E-12
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Not Applicable

0080

Projected Test year Revenue Calculation

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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. 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)
Class/Meter Size	Historical Year Bills	Proj Factor	Proj Test Year Bills	Test Year Consumption	Proj Factor	Project TY Consumption	Present Rates

Not Applicable

0081

Billing Analysis

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.

Schedule E-14
 Page 1 of 8

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	56	56	0	0	3,166	0	0.00%
1,000	36	92	36,200	36,200	3,130	3,166,260	0.08%
2,000	89	181	178,080	214,280	3,041	6,296,320	0.45%
3,000	98	279	295,200	509,480	2,943	9,337,340	1.06%
4,000	143	423	573,120	1,082,600	2,799	12,279,960	2.25%
5,000	133	556	667,000	1,749,600	2,666	15,079,300	3.64%
6,000	177	733	1,062,960	2,812,560	2,489	17,745,240	5.86%
7,000	168	901	1,176,000	3,988,560	2,321	20,234,020	8.31%
8,000	142	1,043	1,132,480	5,121,040	2,179	22,554,800	10.66%
9,000	154	1,196	1,381,500	6,502,540	2,026	24,734,020	13.54%
10,000	143	1,340	1,434,400	7,936,940	1,882	26,759,740	16.53%
11,000	160	1,500	1,765,280	9,702,220	1,722	28,642,020	20.20%
12,000	139	1,639	1,667,040	11,369,260	1,583	30,363,820	23.67%
13,000	136	1,775	1,771,640	13,140,900	1,447	31,946,700	27.36%
14,000	130	1,905	1,813,000	14,953,900	1,317	33,393,300	31.14%
15,000	83	1,987	1,239,000	16,192,900	1,235	34,710,400	33.72%
16,000	139	2,127	2,226,560	18,419,460	1,095	35,944,900	38.35%
17,000	102	2,229	1,736,040	20,155,500	993	37,040,240	41.97%
18,000	111	2,340	2,004,840	22,160,340	882	38,033,460	46.14%
19,000	93	2,433	1,766,620	23,926,960	789	38,915,300	49.82%
20,000	64	2,497	1,280,000	25,206,960	725	39,704,160	52.49%
21,000	70	2,567	1,470,000	26,676,960	655	40,429,020	55.55%
22,000	62	2,629	1,364,000	28,040,960	593	41,083,880	58.39%
23,000	78	2,707	1,794,000	29,834,960	515	41,676,740	62.12%
24,000	44	2,751	1,056,000	30,890,960	471	42,191,600	64.32%
25,000	47	2,798	1,172,500	32,063,460	424	42,662,460	66.76%
26,000	26	2,824	676,000	32,739,460	398	43,086,420	68.17%
27,000	40	2,864	1,077,300	33,816,760	358	43,484,380	70.41%
28,000	38	2,902	1,064,000	34,880,760	320	43,842,440	72.63%
29,000	32	2,934	928,000	35,808,760	288	44,162,500	74.56%
30,000	24	2,958	720,000	36,528,760	264	44,450,560	76.06%
31,000	14	2,972	434,000	36,962,760	250	44,714,620	76.96%
32,000	12	2,984	384,000	37,346,760	238	44,964,680	77.76%
33,000	18	3,002	594,000	37,940,760	220	45,202,740	79.00%
34,000	20	3,022	680,000	38,620,760	200	45,422,800	80.42%
35,000	18	3,040	630,000	39,250,760	182	45,622,860	81.73%
36,000	12	3,052	432,000	39,682,760	170	45,804,920	82.63%
37,000	14	3,066	518,000	40,200,760	156	45,974,980	83.71%
38,000	14	3,080	532,000	40,732,760	142	46,131,040	84.81%
39,000	22	3,102	858,000	41,590,760	120	46,273,100	86.60%
40,000	10	3,112	400,000	41,990,760	110	46,393,160	87.43%
41,000	4	3,116	164,000	42,154,760	106	46,503,220	87.78%
42,000	10	3,126	420,000	42,574,760	96	46,609,280	88.65%
43,000	12	3,138	516,000	43,090,760	84	46,705,340	89.72%
44,000	6	3,144	264,000	43,354,760	78	46,789,400	90.27%
45,000	10	3,154	450,000	43,804,760	68	46,867,460	91.21%
46,000	6	3,160	276,000	44,080,760	62	46,935,520	91.79%

0082

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc. of Florida
 Docket No .

Schedule E-14
 Page 2 of 8

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
47,000	10	3,170	470,000	44,550,760	52	46,997,580	92.76%
48,000	6	3,176	290,880	44,841,640	46	47,049,640	93.37%
49,000	4	3,180	196,000	45,037,640	42	47,095,640	93.78%
50,000	2	3,182	100,000	45,137,640	40	47,137,640	93.99%
51,000	4	3,186	204,000	45,341,640	36	47,177,640	94.41%
52,000	4	3,190	208,000	45,549,640	32	47,213,640	94.84%
53,000	2	3,192	106,000	45,655,640	30	47,245,640	95.07%
54,000	2	3,194	108,000	45,763,640	28	47,275,640	95.29%
55,000	2	3,196	110,000	45,873,640	26	47,303,640	95.52%
56,000	2	3,198	112,000	45,985,640	24	47,329,640	95.75%
57,000	0	3,198	0	45,985,640	24	47,353,640	95.75%
58,000	0	3,198	0	45,985,640	24	47,377,640	95.75%
59,000	0	3,198	0	45,985,640	24	47,401,640	95.75%
60,000	0	3,198	0	45,985,640	24	47,425,640	95.75%
61,000	2	3,200	122,000	46,107,640	22	47,449,640	96.01%
62,000	0	3,200	0	46,107,640	22	47,471,640	96.01%
63,000	0	3,200	0	46,107,640	22	47,493,640	96.01%
64,000	2	3,202	128,000	46,235,640	20	47,515,640	96.27%
65,000	2	3,204	130,000	46,365,640	18	47,535,640	96.54%
66,000	0	3,204	0	46,365,640	18	47,553,640	96.54%
67,000	0	3,204	0	46,365,640	18	47,571,640	96.54%
68,000	0	3,204	0	46,365,640	18	47,589,640	96.54%
69,000	0	3,204	0	46,365,640	18	47,607,640	96.54%
70,000	4	3,208	280,000	46,645,640	14	47,625,640	97.13%
71,000	0	3,208	0	46,645,640	14	47,639,640	97.13%
72,000	2	3,210	144,000	46,789,640	12	47,653,640	97.43%
73,000	0	3,210	0	46,789,640	12	47,665,640	97.43%
74,000	0	3,210	0	46,789,640	12	47,677,640	97.43%
75,000	0	3,210	0	46,789,640	12	47,689,640	97.43%
76,000	0	3,210	0	46,789,640	12	47,701,640	97.43%
77,000	0	3,210	0	46,789,640	12	47,713,640	97.43%
78,000	0	3,210	0	46,789,640	12	47,725,640	97.43%
79,000	0	3,210	0	46,789,640	12	47,737,640	97.43%
80,000	2	3,212	160,000	46,949,640	10	47,749,640	97.76%
81,000	0	3,212	0	46,949,640	10	47,759,640	97.76%
82,000	0	3,212	0	46,949,640	10	47,769,640	97.76%
83,000	0	3,212	0	46,949,640	10	47,779,640	97.76%
84,000	0	3,212	0	46,949,640	10	47,789,640	97.76%
85,000	0	3,212	0	46,949,640	10	47,799,640	97.76%
86,000	0	3,212	0	46,949,640	10	47,809,640	97.76%
87,000	0	3,212	0	46,949,640	10	47,819,640	97.76%
88,000	0	3,212	0	46,949,640	10	47,829,640	97.76%
89,000	2	3,214	178,000	47,127,640	8	47,839,640	98.13%
90,000	0	3,214	0	47,127,640	8	47,847,640	98.13%
91,000	0	3,214	0	47,127,640	8	47,855,640	98.13%
92,000	0	3,214	0	47,127,640	8	47,863,640	98.13%

0082A

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc. of Florida
 Docket No

Schedule E-14
 Page 2 of 8

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
93,000	0	3,214	0	47,127,640	8	47,871,640	98.13%
94,000	0	3,214	0	47,127,640	8	47,879,640	98.13%
95,000	0	3,214	0	47,127,640	8	47,887,640	98.13%
96,000	2	3,216	192,000	47,319,640	6	47,895,640	98.53%
97,000	0	3,216	0	47,319,640	6	47,901,640	98.53%
98,000	0	3,216	0	47,319,640	6	47,907,640	98.53%
99,000	0	3,216	0	47,319,640	6	47,913,640	98.53%
100,000	0	3,216	0	47,319,640	6	47,919,640	98.53%
101,000	0	3,216	0	47,319,640	6	47,925,640	98.53%
102,000	0	3,216	0	47,319,640	6	47,931,640	98.53%
103,000	0	3,216	0	47,319,640	6	47,937,640	98.53%
104,000	0	3,216	0	47,319,640	6	47,943,640	98.53%
105,000	0	3,216	0	47,319,640	6	47,949,640	98.53%
106,000	0	3,216	0	47,319,640	6	47,955,640	98.53%
107,000	0	3,216	0	47,319,640	6	47,961,640	98.53%
108,000	0	3,216	0	47,319,640	6	47,967,640	98.53%
109,000	0	3,216	0	47,319,640	6	47,973,640	98.53%
110,000	0	3,216	0	47,319,640	6	47,979,640	98.53%
111,000	0	3,216	0	47,319,640	6	47,985,640	98.53%
112,000	4	3,220	448,000	47,767,640	2	47,991,640	99.46%
113,000	0	3,220	0	47,767,640	2	47,993,640	99.46%
114,000	0	3,220	0	47,767,640	2	47,995,640	99.46%
115,000	0	3,220	0	47,767,640	2	47,997,640	99.46%
116,000	0	3,220	0	47,767,640	2	47,999,640	99.46%
117,000	0	3,220	0	47,767,640	2	48,001,640	99.46%
118,000	0	3,220	0	47,767,640	2	48,003,640	99.46%
119,000	0	3,220	0	47,767,640	2	48,005,640	99.46%
120,000	0	3,220	0	47,767,640	2	48,007,640	99.46%
121,000	0	3,220	0	47,767,640	2	48,009,640	99.46%
122,000	0	3,220	0	47,767,640	2	48,011,640	99.46%
123,000	0	3,220	0	47,767,640	2	48,013,640	99.46%
124,000	0	3,220	0	47,767,640	2	48,015,640	99.46%
125,000	0	3,220	0	47,767,640	2	48,017,640	99.46%
126,000	0	3,220	0	47,767,640	2	48,019,640	99.46%
127,000	0	3,220	0	47,767,640	2	48,021,640	99.46%
128,000	0	3,220	0	47,767,640	2	48,023,640	99.46%
129,000	2	3,222	258,000	48,025,640	0	48,025,640	100.00%
	<u>3,222</u>	<u>3,222</u>	<u>48,025,640</u>	<u>48,025,640</u>	<u>0</u>	<u>48,025,640</u>	

Data recorded for 5/8" meter residential water customers (60101)

0082B

Company Utilities, Inc of Florida
 Docket No

Schedule E-14
 Page 4 of 8

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	12	12	0	0	497	0	0.00%
1,000	20	32	20,000	20,000	477	496,860	0.24%
2,000	8	40	16,040	36,040	469	973,720	0.43%
3,000	3	44	9,180	45,220	466	1,442,560	0.55%
4,000	13	57	52,160	97,380	453	1,908,340	1.17%
5,000	20	76	99,300	196,680	433	2,361,080	2.37%
6,000	30	106	180,000	376,680	403	2,793,960	4.54%
7,000	42	148	294,140	670,820	361	3,196,840	8.08%
8,000	22	170	176,000	846,820	339	3,557,700	10.21%
9,000	28	198	252,000	1,098,820	311	3,896,560	13.24%
10,000	13	212	130,600	1,229,420	298	4,207,420	14.82%
11,000	16	228	176,000	1,405,420	282	4,505,220	16.94%
12,000	26	254	312,000	1,717,420	256	4,787,020	20.70%
13,000	20	274	260,000	1,977,420	236	5,042,820	23.83%
14,000	16	290	224,000	2,201,420	220	5,278,620	26.53%
15,000	22	312	330,000	2,531,420	198	5,498,420	30.51%
16,000	14	326	224,000	2,755,420	184	5,696,220	33.21%
17,000	18	344	306,000	3,061,420	166	5,880,020	36.90%
18,000	16	360	288,000	3,349,420	150	6,045,820	40.37%
19,000	8	368	152,000	3,501,420	142	6,195,620	42.20%
20,000	10	378	200,000	3,701,420	132	6,337,420	44.61%
21,000	10	388	210,000	3,911,420	122	6,469,220	47.14%
22,000	6	394	132,000	4,043,420	116	6,591,020	48.73%
23,000	12	406	276,000	4,319,420	104	6,706,820	52.06%
24,000	4	410	96,000	4,415,420	100	6,810,620	53.22%
25,000	10	420	250,000	4,665,420	90	6,910,420	56.23%
26,000	4	424	104,000	4,769,420	86	7,000,220	57.48%
27,000	10	434	270,000	5,039,420	76	7,086,020	60.74%
28,000	4	438	112,000	5,151,420	72	7,161,820	62.09%
29,000	0	438	0	5,151,420	72	7,233,620	62.09%
30,000	2	440	60,000	5,211,420	70	7,305,420	62.81%
31,000	8	448	248,000	5,459,420	62	7,375,220	65.80%
32,000	4	452	128,000	5,587,420	58	7,437,020	67.34%
33,000	4	456	132,000	5,719,420	54	7,494,820	68.93%
34,000	2	458	68,000	5,787,420	52	7,548,620	69.75%
35,000	0	458	0	5,787,420	52	7,600,420	69.75%
36,000	0	458	0	5,787,420	52	7,652,220	69.75%
37,000	0	458	0	5,787,420	52	7,704,020	69.75%
38,000	4	462	152,000	5,939,420	48	7,755,820	71.58%
39,000	4	466	156,000	6,095,420	44	7,803,620	73.46%
40,000	6	472	240,000	6,335,420	38	7,847,420	76.36%
41,000	2	473	73,800	6,409,220	36	7,885,220	77.25%
42,000	2	475	84,000	6,493,220	34	7,921,220	78.26%
43,000	2	477	86,000	6,579,220	32	7,955,220	79.29%
44,000	8	485	352,000	6,931,220	24	7,987,220	83.54%
45,000	0	485	0	6,931,220	24	8,011,220	83.54%
46,000	2	487	92,000	7,023,220	22	8,035,220	84.65%

0083

47,000	0	487	0	7,023,220	22	8,057,220	84.65%
48,000	0	487	0	7,023,220	22	8,079,220	84.65%
49,000	2	489	98,000	7,121,220	20	8,101,220	85.83%
50,000	2	491	100,000	7,221,220	18	8,121,220	87.03%
51,000	0	491	0	7,221,220	18	8,139,220	87.03%
52,000	2	493	104,000	7,325,220	16	8,157,220	88.29%
53,000	2	495	106,000	7,431,220	14	8,173,220	89.56%
54,000	0	495	0	7,431,220	14	8,187,220	89.56%
55,000	2	497	110,000	7,541,220	12	8,201,220	90.89%
56,000	0	497	0	7,541,220	12	8,213,220	90.89%
57,000	0	497	0	7,541,220	12	8,225,220	90.89%
58,000	2	499	116,000	7,657,220	10	8,237,220	92.29%
59,000	2	501	118,000	7,775,220	8	8,247,220	93.71%
60,000	2	503	120,000	7,895,220	6	8,255,220	95.16%
61,000	0	503	0	7,895,220	6	8,261,220	95.16%
62,000	0	503	0	7,895,220	6	8,267,220	95.16%
63,000	0	503	0	7,895,220	6	8,273,220	95.16%
64,000	2	505	128,000	8,023,220	4	8,279,220	96.70%
65,000	0	505	0	8,023,220	4	8,283,220	96.70%
66,000	0	505	0	8,023,220	4	8,287,220	96.70%
67,000	2	507	134,000	8,157,220	2	8,291,220	98.31%
68,000	0	507	0	8,157,220	2	8,293,220	98.31%
69,000	0	507	0	8,157,220	2	8,295,220	98.31%
70,000	2	509	140,000	8,297,220	0	8,297,220	100.00%
		<u>509</u>	<u>509</u>	<u>8,297,220</u>	<u>8,297,220</u>	<u>0</u>	<u>8,297,220</u>

Data recorded for 5/8" meter residential water customers (60102)

0083A

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No.

Schedule E-14
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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	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	0	0	0	0	24	120,000	0.00%
6,000	0	0	0	0	24	144,000	0.00%
7,000	0	0	0	0	24	168,000	0.00%
8,000	0	0	0	0	24	192,000	0.00%
9,000	2	2	18,000	18,000	22	216,000	2.97%
10,000	0	2	0	18,000	22	238,000	2.97%
11,000	4	6	44,000	62,000	18	260,000	10.23%
12,000	0	6	0	62,000	18	278,000	10.23%
13,000	0	6	0	62,000	18	296,000	10.23%
14,000	0	6	0	62,000	18	314,000	10.23%
15,000	0	6	0	62,000	18	332,000	10.23%
16,000	0	6	0	62,000	18	350,000	10.23%
17,000	0	6	0	62,000	18	368,000	10.23%
18,000	2	8	36,000	98,000	16	386,000	16.17%
19,000	0	8	0	98,000	16	402,000	16.17%
20,000	0	8	0	98,000	16	418,000	16.17%
21,000	2	10	42,000	140,000	14	434,000	23.10%
22,000	0	10	0	140,000	14	448,000	23.10%
23,000	0	10	0	140,000	14	462,000	23.10%
24,000	0	10	0	140,000	14	476,000	23.10%
25,000	2	12	50,000	190,000	12	490,000	31.35%
26,000	0	12	0	190,000	12	502,000	31.35%
27,000	0	12	0	190,000	12	514,000	31.35%
28,000	2	14	56,000	246,000	10	526,000	40.59%
29,000	2	16	58,000	304,000	8	536,000	50.17%
30,000	0	16	0	304,000	8	544,000	50.17%
31,000	0	16	0	304,000	8	552,000	50.17%
32,000	0	16	0	304,000	8	560,000	50.17%
33,000	2	18	66,000	370,000	6	568,000	61.06%
34,000	0	18	0	370,000	6	574,000	61.06%
35,000	2	20	70,000	440,000	4	580,000	72.61%
36,000	0	20	0	440,000	4	584,000	72.61%
37,000	0	20	0	440,000	4	588,000	72.61%
38,000	2	22	76,000	516,000	2	592,000	85.15%
39,000	0	22	0	516,000	2	594,000	85.15%
40,000	0	22	0	516,000	2	596,000	85.15%
41,000	0	22	0	516,000	2	598,000	85.15%
42,000	0	22	0	516,000	2	600,000	85.15%
43,000	0	22	0	516,000	2	602,000	85.15%
44,000	0	22	0	516,000	2	604,000	85.15%
45,000	2	24	90,000	606,000	0	606,000	100.00%
	<u>24</u>	<u>24</u>	<u>606,000</u>	<u>606,000</u>	<u>0</u>	<u>606,000</u>	

Data recorded for 5/8" meter general service water customers (60104)

Company: Utilities, Inc. of Florida
 Docket No:

Schedule E-14
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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	2	2	12,000	12,000	10	72,000	5.36%
7,000	0	2	0	12,000	10	82,000	5.36%
8,000	0	2	0	12,000	10	92,000	5.36%
9,000	0	2	0	12,000	10	102,000	5.36%
10,000	2	4	20,000	32,000	8	112,000	14.29%
11,000	0	4	0	32,000	8	120,000	14.29%
12,000	0	4	0	32,000	8	128,000	14.29%
13,000	2	6	26,000	58,000	6	136,000	25.89%
14,000	0	6	0	58,000	6	142,000	25.89%
15,000	0	6	0	58,000	6	148,000	25.89%
16,000	0	6	0	58,000	6	154,000	25.89%
17,000	2	8	34,000	92,000	4	160,000	41.07%
18,000	0	8	0	92,000	4	164,000	41.07%
19,000	0	8	0	92,000	4	168,000	41.07%
20,000	0	8	0	92,000	4	172,000	41.07%
21,000	0	8	0	92,000	4	176,000	41.07%
22,000	2	10	44,000	136,000	2	180,000	60.71%
23,000	0	10	0	136,000	2	182,000	60.71%
24,000	0	10	0	136,000	2	184,000	60.71%
25,000	0	10	0	136,000	2	186,000	60.71%
26,000	0	10	0	136,000	2	188,000	60.71%
27,000	0	10	0	136,000	2	190,000	60.71%
28,000	0	10	0	136,000	2	192,000	60.71%
29,000	0	10	0	136,000	2	194,000	60.71%
30,000	0	10	0	136,000	2	196,000	60.71%
31,000	0	10	0	136,000	2	198,000	60.71%
32,000	0	10	0	136,000	2	200,000	60.71%
33,000	0	10	0	136,000	2	202,000	60.71%
34,000	0	10	0	136,000	2	204,000	60.71%
35,000	0	10	0	136,000	2	206,000	60.71%
36,000	0	10	0	136,000	2	208,000	60.71%
37,000	0	10	0	136,000	2	210,000	60.71%
38,000	0	10	0	136,000	2	212,000	60.71%
39,000	0	10	0	136,000	2	214,000	60.71%
40,000	0	10	0	136,000	2	216,000	60.71%
41,000	0	10	0	136,000	2	218,000	60.71%
42,000	0	10	0	136,000	2	220,000	60.71%
43,000	0	10	0	136,000	2	222,000	60.71%
44,000	2	12	88,000	224,000	0	224,000	100.00%
	<u>12</u>	<u>12</u>	<u>224,000</u>	<u>224,000</u>	<u>0</u>	<u>224,000</u>	

Data recorded for 1" meter general service water customers (60110)

Billing Analysis

Florida Public Service Commission

Company Utilities, Inc of Florida
 Docket No

Schedule E-14
 Page 2 of 8

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	4	4	0	0	8	0	0.00%
1,000	2	6	2,000	2,000	6	8,000	3.23%
2,000	0	6	0	2,000	6	14,000	3.23%
3,000	0	6	0	2,000	6	20,000	3.23%
4,000	0	6	0	2,000	6	26,000	3.23%
5,000	0	6	0	2,000	6	32,000	3.23%
6,000	0	6	0	2,000	6	38,000	3.23%
7,000	0	6	0	2,000	6	44,000	3.23%
8,000	0	6	0	2,000	6	50,000	3.23%
9,000	2	8	18,000	20,000	4	56,000	32.26%
10,000	2	10	20,000	40,000	2	60,000	64.52%
11,000	2	12	22,000	62,000	0	62,000	100.00%
12,000	0	12	0	62,000	0	62,000	100.00%
13,000	0	12	0	62,000	0	62,000	100.00%
14,000	0	12	0	62,000	0	62,000	100.00%
15,000	0	12	0	62,000	0	62,000	100.00%
16,000	0	12	0	62,000	0	62,000	100.00%
17,000	0	12	0	62,000	0	62,000	100.00%
18,000	0	12	0	62,000	0	62,000	100.00%
19,000	0	12	0	62,000	0	62,000	100.00%
20,000	0	12	0	62,000	0	62,000	100.00%
21,000	0	12	0	62,000	0	62,000	100.00%
22,000	0	12	0	62,000	0	62,000	100.00%
23,000	0	12	0	62,000	0	62,000	100.00%
24,000	0	12	0	62,000	0	62,000	100.00%
25,000	0	12	0	62,000	0	62,000	100.00%
26,000	0	12	0	62,000	0	62,000	100.00%
27,000	0	12	0	62,000	0	62,000	100.00%
28,000	0	12	0	62,000	0	62,000	100.00%
29,000	0	12	0	62,000	0	62,000	100.00%
30,000	0	12	0	62,000	0	62,000	100.00%
31,000	0	12	0	62,000	0	62,000	100.00%
32,000	0	12	0	62,000	0	62,000	100.00%
33,000	0	12	0	62,000	0	62,000	100.00%
34,000	0	12	0	62,000	0	62,000	100.00%
35,000	0	12	0	62,000	0	62,000	100.00%
36,000	0	12	0	62,000	0	62,000	100.00%
37,000	0	12	0	62,000	0	62,000	100.00%
38,000	0	12	0	62,000	0	62,000	100.00%
39,000	0	12	0	62,000	0	62,000	100.00%
40,000	0	12	0	62,000	0	62,000	100.00%
	<u>12</u>	<u>12</u>	<u>62,000</u>	<u>62,000</u>	<u>0</u>	<u>62,000</u>	

Data recorded for 1" meter residential water customers (60111)

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

Orange County

System 620

Crescent Heights

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01		2.111		0.000		
Feb-01		2.017	3.633	0.000	0.495	12.0%
Mar-01		2.272		0.000		
Apr-01		2.570	4.370	0.000	0.472	9.7%
May-01		2.761		0.000		
Jun-01		2.284	4.608	0.000	0.437	8.7%
Jul-01		2.222		0.000		
Aug-01		2.196	3.597	0.000	0.821	18.6%
Sep-01		2.093		0.000		
Oct-01		2.297	4.425	0.000	-0.035	-0.8%
Nov-01		2.188		0.000		
Dec-01		2.318	3.884	0.000	0.622	13.8%
Total	0	27.329	24.517	0.000	2.812	10.3%

(Above data in millions of gallons)

Treated water purchased from the Orlando Utilities Commission

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

0088

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 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.		Water Purchased
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	5/15/01	108,200 [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) 5/15/01 (2) 5/31/01 (3) 5/29/01 (4) 5/14/01 (5) 5/16/01	108,200 105,100 98,200 98,100 98,100
	AVERAGE	101,540
4 Average Daily Flow	Max Month	89,065
	Annual	74,874
5 Required Fire Flow	There is a single hydrant. Flows provided by Orlando Utilities Commission	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

0091

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - water only system.

0092

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Distribution System

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

0093

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

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

0094

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 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) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	279	279	279	25,567,542	91,640	26,004,892	284	
2	TY-3	279	279	279	27,279,948	97,778	27,857,738	285	0.40%
3	TY-2	279	279	279	26,502,317	94,990	26,844,187	283	-0.81%
4	TY-1	279	280	280	27,481,447	98,324	27,996,437	285	0.76%
5	TY	283	283	283	23,994,410	84,786	24,410,720	288	1.11%
Average Growth Through 5-Year Period (Col. 8)									0.37%

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

		X	Y
Constant:	282.35458	1	284
X Coefficient:	0.8103777	2	285
R^2:	0.4212954	3	283
		4	285
		5	288

Company: Utilities, Inc. of Florida (620-Crescent Heights)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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



Orange County

System 621

Davis Shores

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01		0.302		0.000		
Feb-01		0.318	0.561	0.000	0.059	9.5%
Mar-01		0.323		0.000		
Apr-01		0.456	0.781	0.000	-0.002	-0.3%
May-01		0.429		0.000		
Jun-01		0.357	0.782	0.000	0.004	0.5%
Jul-01		0.347		0.000		
Aug-01		0.297	0.573	0.000	0.071	11.0%
Sep-01		0.292		0.000		
Oct-01		0.389	0.760	0.000	-0.079	-11.6%
Nov-01		0.382		0.000		
Dec-01		0.436	0.778	0.000	0.040	4.9%
Total	0	4.328	4.235	0.000	0.093	2.1%

(Above data in millions of gallons)

Treated water purchased from Orange County

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
 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	CPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		Water Purchased
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.	12/5/01	23,000
	[no unusual occurrences]	
	4/9/2001	18,600
	[Max Month]	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days. [April is the month with the highest pumpage rate]	(1) 4/9/01	18,600
	(2) 4/7/01	18,500
	(3) 4/8/01	18,500
	(4) 4/26/01	18,000
	(5) 4/10/01	17,700
	AVERAGE	18,260
4 Average Daily Flow	Max Month	15,200
	Annual	11,858
5 Required Fire Flow		None
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - all water purchased

Plant related to delivering purchased water to distribution system is 100% used & useful.

0101

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Not Applicable - water only system

0102

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Water Distribution System

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

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (621-Davis Shores)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

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

0104

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1) Year	(2) SFR Customers			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	TY-4	42	44	43	3,459,583	80,455	3,459,583	43	
2	TY-3	44	44	44	4,263,105	96,889	4,263,105	44	2.33%
3	TY-2	44	44	44	3,873,690	88,038	3,873,690	44	0.00%
4	TY-1	44	44	44	5,221,853	118,678	5,221,853	44	0.00%
5	TY	44	44	44	4,207,050	95,615	4,207,050	44	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.58%</u>

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

		X	Y
Constant:	43.2	1	43
X Coefficient:	0.2	2	44
R^2:	0.5	3	44
		4	44
		5	44

Company: Utilities, Inc. of Florida (621-Davis Shores)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

Utilities Inc. of Florida - Orange County

Financial, Rate and Engineering
Minimum Filing Requirements

Interin 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-5	I-2	Schedule of Water Plant in Service
A-9	I-5	Water Accumulated Depreciation
		<u>NET OPERATING INCOME</u>
B-1	I-8	Schedule of Water Net Operating Income
B-3	I-9	Schedule of Adjustments to Operating Income
B-5	I-10	Detail of Operations and Maintenance Expense - Water
B-13	I-11	Depreciation Expense - Water
B-15	I-12	Schedule of Taxes other than Income
		<u>COST OF CAPITAL</u>
D-1	I-13	Schedule of Requested Cost of Capital
		<u>RATE SCHEDULES</u>
E-1	I-14	Rate Schedule
E-2	I-15	Revenues at Present and Proposed Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 192,732	[a] \$ 36	\$ 192,768	\$ 192,131	\$ 192,432	A-5
2	Utility Land & Land Rights	2,783		2,783	2,783	2,783	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	-	-	-	-	-	-
5	Less: Accumulated Depreciation	(110,251)	[a] 7,187	\$ (103,064)	(101,250)	(105,683)	A-9
6	Less CIAC	(38,403)	[a] (17,592)	\$ (55,995)	(38,403)	(38,403)	A-12
7	Accumulated Amortization of CIAC	21,969	[a] 10,709	32,678	20,705	21,337	A-14
8	Allocated Plant	4,144	[c]	4,144	3,776	3,960	-
9	Working Capital Allowance	9,335	[d]	9,335	9,335	9,335	A-17
10	Total Rate Base	<u>\$ 82,311</u>	<u>\$ 339</u>	<u>\$ 82,650</u>	<u>\$ 89,077</u>	<u>\$ 85,761</u>	

- Notes:**
- [a] Includes adjustments reflected in last rate case
 - [c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service
 - [d] Working Capital is calculated by taking by using the balance sheet method

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

Florida Public Service Commission

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

Schedule A-5
Page 1 of 3

Preparer: Steven M Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	7,734	7,734	7,734		
3	302.1 Franchises					
4	339 1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	2,783	2,783	2,783		
7	304.2 Structures & Improvements	4,972	4,972	4,972		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	11,696	11,696	11,696		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Genration Equipment					
14	311.2 Pumping Equipment	19,894	19,894	19,894		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	275	275	275		
19	320.3 Water Treatment Equipment	3,769	3,769	3,769		
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	2,187	2,187	2,187		
25	331.4 Transm. & Distribution Mains	68,534	68,534	68,534		
26	333.4 Services	17,210	17,210	17,210		
27	334.4 Meters & Meter Installations	23,084	23,084	23,084		
28	335 4 Hydrants	28	28	28		
29	339.4 Other Plant & Misc. Equipment	237	237	237		
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	16,533	18,153	17,343		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346 5 Communication Equipment					
40	347.5 Misc Equip (Computer)	448	399	424		
41	348.5 Other Tangible Plant (Allocated Plant)	15,531	14,561	15,046		
42	Total	194,914	195,515	195,215		

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer: Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
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	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304 2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
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	11,696	11,696	11,696	11,696	11,696	11,696	11,696
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	19,894	19,894	19,894	19,894	19,894	19,894	19,894
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	275	275	275	275	275	275	275
19	320 3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
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	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331 4 Transm & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333 4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334 4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335 4 Hydrants	28	28	28	28	28	28	28
29	339 4 Other Plant & Misc. Equipment	237	237	237	237	237	237	237
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	16,533	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	0	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346.5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	448	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	15,531	0	0	0	0	0	0
42	Total	194,914	162,402	162,402	162,402	162,402	162,402	162,402

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

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

Schedule A-5
 Page 3 of 3

Preparer Steven M. Lubertozzi

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

Line No	(1) Account No and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average Balance
1	INTANGIBLE PLANT							
2	301 1 Organization	7,734	7,734	7,734	7,734	7,734	7,734	7,734
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	2,783	2,783	2,783	2,783	2,783	2,783	2,783
7	304 2 Structures & Improvements	4,972	4,972	4,972	4,972	4,972	4,972	4,972
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	11,696	11,696	11,696	11,696	11,696	11,696	11,696
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	19,894	19,894	19,894	19,894	19,894	19,894	19,894
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	275	275	275	275	275	275	275
19	320.3 Water Treatment Equipment	3,769	3,769	3,769	3,769	3,769	3,769	3,769
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	2,187	2,187	2,187	2,187	2,187	2,187	2,187
25	331 4 Transm. & Distribution Mains	68,534	68,534	68,534	68,534	68,534	68,534	68,534
26	333 4 Services	17,210	17,210	17,210	17,210	17,210	17,210	17,210
27	334 4 Meters & Meter Installations	23,084	23,084	23,084	23,084	23,084	23,084	23,084
28	335 4 Hydrants	28	28	28	28	28	28	28
29	339 4 Other Plant & Misc Equipment	237	237	237	237	237	237	237
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	18,153	17,343
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	0	0	0	0	0	0	0
40	347 5 Misc Equip (Computer)	0	0	0	0	0	399	424
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	14,561	15,046
42	Total	162,402	162,402	162,402	162,402	162,402	195,515	195,215

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

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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. Lubertoza

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) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(6,995)	(7,188)	(7,091)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	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	(2,091)	(2,241)	(2,166)	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	(3,545)	(3,934)	(3,739)	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	(9,476)	(10,471)	(9,973)	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	(108)	(116)	(112)	0.00%	0
19	320.3 Water Treatment Equipment	(2,126)	(2,297)	(2,211)	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	(105)	(164)	(135)	0.00%	0
25	331.4 Transm. & Distribution Mains	(29,214)	(30,810)	(30,012)	0.00%	0
26	333.4 Services	(7,085)	(7,516)	(7,300)	0.00%	0
27	334.4 Meters & Meter Installations	(13,844)	(15,157)	(14,433)	0.00%	0
28	335.4 Hydrants	(13)	(14)	(14)	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	(9,072)	(12,317)	(10,695)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
37	344.5 Laboratory Equipment	0	0	0	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	0	0	0	0.00%	0
40	347.5 Misc Equipment (Computer)	(448)	(382)	(415)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(4,273)	(4,787)	(4,530)	0.00%	0
42	Total	(101,249.96)	(110,250.58)	(105,683)		0

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301 1 Organization	(6,995)	(7,011)	(7,027)	(7,043)	(7,059)	(7,075)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(2,091)	(2,103)	(2,116)	(2,128)	(2,141)	(2,154)
8	305 2 Collect & Impound Reservoirs						
9	306 2 Lake, River & Other intakes						
10	307 2 Wells & Springs	(3,545)	(3,577)	(3,609)	(3,642)	(3,674)	(3,707)
11	308 2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Generation Equipment						
14	311 2 Pumping Equipment	(9,476)	(9,559)	(9,642)	(9,725)	(9,807)	(9,890)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(108)	(109)	(109)	(110)	(111)	(111)
19	320 3 Water Treatment Equipment	(2,126)	(2,140)	(2,154)	(2,169)	(2,183)	(2,197)
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	(105)	(110)	(115)	(120)	(125)	(130)
25	331 4 Transm & Distribution Mains	(29,214)	(29,347)	(29,480)	(29,613)	(29,746)	(29,879)
26	333 4 Services	(7,085)	(7,121)	(7,157)	(7,193)	(7,229)	(7,265)
27	334 4 Meters & Meter Installations	(13,844)	(13,940)	(14,037)	(14,133)	(14,229)	(14,325)
28	335 4 Hydrants	(13)	(13)	(13)	(13)	(13)	(13)
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	(9,072)	0	0	0	0	0
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	0	0	0	0	0	0
40	347 5 Misc Equipment (Computer)	(448)	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated-UIF)	(4,273)	0	0	0	0	0
42	Total	<u>(101,249.96)</u>	<u>(87,885.92)</u>	<u>(88,314.88)</u>	<u>(88,743.84)</u>	<u>(89,172.80)</u>	<u>(89,601.76)</u>

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

Florida Public Service Commission

Company Utilities Inc of Florida - Orange 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 Lubertozza

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

Line No	(1) Account No and Name	(8) Jun-01	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT								
2	301 1 Organization	(7,091)	(7,107)	(7,124)	(7,140)	(7,156)	(7,172)	(7,188)	(7,091)
3	302 1 Franchises								
4	339 1 Other Plant & Misc Equipment	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)	(12,856)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								
7	304 2 Structures & Improvements	(2,166)	(2,179)	(2,191)	(2,204)	(2,216)	(2,229)	(2,241)	(2,166)
8	305 2 Collect. & Impound Reservoirs								
9	306 2 Lake, River & Other intakes								
10	307 2 Wells & Springs	(3,739)	(3,772)	(3,804)	(3,837)	(3,869)	(3,902)	(3,934)	(3,739)
11	308 2 Infiltration, Galleries and Tunnels								
12	309 2 Supply Mains								
13	310 2 Power Genration Equipment								
14	311 2 Pumping Equipment	(9,973)	(10,056)	(10,139)	(10,222)	(10,305)	(10,388)	(10,471)	(9,973)
15	339 2 Other Plant & Misc Equipment								
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								
18	304 3 Structures & Improvements	(112)	(113)	(114)	(114)	(115)	(116)	(116)	(112)
19	320 3 Water Treatment Equipment	(2,211)	(2,226)	(2,240)	(2,254)	(2,269)	(2,283)	(2,297)	(2,211)
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	0	0
24	330 4 Distr Reservoirs & Standpipes	(135)	(139)	(144)	(149)	(154)	(159)	(164)	(135)
25	331 4 Transm. & Distribution Mains	(30,012)	(30,145)	(30,278)	(30,411)	(30,544)	(30,677)	(30,810)	(30,012)
26	333 4 Services	(7,300)	(7,336)	(7,372)	(7,408)	(7,444)	(7,480)	(7,516)	(7,300)
27	334 4 Meters & Meter Installations	(14,421)	(14,517)	(14,613)	(14,709)	(14,805)	(14,901)	(15,157)	(14,433)
28	335 4 Hydrants	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
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	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	(12,317)	(10,695)
35	342.5 Stores Equipment								
36	343 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment								
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	(382)	(415)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(4,787)	(4,530)
42	Total	<u>(90,030 72)</u>	<u>(90,459 68)</u>	<u>(90,888 64)</u>	<u>(91,317 60)</u>	<u>(91,746 56)</u>	<u>(92,175 52)</u>	<u>(110,250 58)</u>	<u>(105,683)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	86,186	(1,282)	84,904	16,824	101,728	B-3 & B-4
2	Operation & Maintenance	74,682	0	74,682		74,682	B-3 & B-5
3	Depreciation	7,229	2	7,231		7,231	B-3 & B-13
4	CIAC Amortization	(1,265)	0	(1,265)		(1,265)	B-3
5	PAA Amortization	0	0	0		0	
6	Taxes Other Than Income	9,323	862	10,185	757	10,942	B-3 & B-15
7	Provision for Income Taxes	<u>(6,592)</u>	<u>2,956</u>	<u>(3,636)</u>	<u>6,046</u>	<u>2,410</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>83,377</u>	<u>3,820</u>	<u>87,197</u>	<u>6,803</u>	<u>94,000</u>	
9	NET OPERATING INCOME	<u>2,808</u>	<u>(5,101)</u>	<u>(2,293)</u>	<u>10,021</u>	<u>7,728</u>	
11	RATE BASE	<u>82,311</u>		<u>82,650</u>		<u>85,761</u>	
12	RATE OF RETURN	<u>3.41%</u>		<u>(2.77%)</u>		<u>9.01%</u>	

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

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

Schedule B-3
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue.				
		(\$1,282)		0	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(1,282)</u>	<u>0</u>	<u>0</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		16,824		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>16,824</u>	<u>0</u>	<u>0</u>
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years	0		0	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	0		0	
7	Additional costs for monthly billing	0		0	
8	N/A			0	
9	Pension and other Benefits are adjusted to reflect salary adjustments.	0		0	
10	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	0		0	
11	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to CWIP discussed in note [b], page A-1 and note [b], page A-2 for water and sewer respectively.	2		0	
13	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7	0		0	
14	To properly negate the effect of PAA amortization for regulatory purposes.	0		0	
15	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	862	757	0	0
16	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	2,956	6,046	0	0
17	Total Operating Expense Adjustments	<u>3,820</u>	<u>6,803</u>	<u>0</u>	<u>0</u>
18	Total Adjustments to Net Operating Income	<u>(5,101)</u>	<u>10,021</u>	<u>0</u>	<u>0</u>

Compa Utilities Inc of Florida - Orange County
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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	251	251	251	251	251	251	251	251	251	251	251	251	3,016	0	3,016
2	603	Salaries & Wages - Officers, Etc													0		0
3	604	Employee Pensions & Benefits	362	362	362	362	362	362	362	362	362	362	362	362	4,348	0	4,348
4	610	Purchased Water	3,785	3,393	3,691	3,797	5,049	1,857	4,120	3,906	3,824	4,093	4,246	7,020	48,782		48,782
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0		0
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0		0
9	620	Mat & Sup /Maint & Rep	100	100	100	100	100	100	100	100	100	100	100	4,420	5,520		5,520
10	631	Contractual Services - Engr.	13	13	13	13	13	13	13	13	13	13	13	13	157		157
11	632	Contractual Services - Acct	19	19	19	19	19	19	19	19	19	19	19	19	231		231
12	633	Contractual Services - Legal	85	85	85	85	85	85	85	85	85	85	85	85	1,022		1,022
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	177	177	177	177	177	177	177	177	177	177	177	177	2,126		2,126
15	641	Office Supplies & Utilities	148	148	148	148	148	148	148	148	148	148	148	148	1,774		1,774
16	642	Testing Expense	40	40	20	40	40	40	40	68	0	40	0	80	448		448
17	650	Transportation Expenses	155	155	155	155	155	155	155	155	155	155	155	155	1,857		1,857
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	198	198	198	198	198	198	198	198	198	198	198	198	2,372		2,372
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp - Rate Case Amort.	67	67	67	67	67	67	67	67	67	67	67	67	806	0	806
24	667	Reg. Comm Exp - Other													0		0
25	660	Bad Debt Expense	74	533	(91)	570	62	276	33	134	(515)	192	9	459	1,735		1,735
26	665	Miscellaneous Expenses	41	41	41	41	41	41	41	41	41	41	41	41	489	852	1,341
27		TOTAL	5,515	5,582	5,236	6,024	6,768	3,789	5,809	5,724	4,926	5,941	5,871	13,495	74,682	852	75,534

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	193		193	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	0		0	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	390		390	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	995		995	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	8		8	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	172		172	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	151		151	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	59		59	0.00%	0
25	331.4 Transm. & Distribution Mains	1,597		1,597	0.00%	0
26	333.4 Services	430		430	0.00%	0
27	334.4 Meters & Meter Installations	1,164		1,164	0.00%	0
28	335.4 Hydrants	1		1	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	147		147	0.00%	0
33	340.5 Office Furniture & Equipment	123		123	0.00%	0
34	341.5 Transportation Equipment	1,631		1,631	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	41		41	0.00%	0
37	344.5 Laboratory Equipment	1		1	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	30		30	0.00%	0
40	347.5 Misc Equip (Computer)	97		97	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	7,229	0	7,229		0

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

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	3,840	1,534	3,943	6	9,323
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(58)				(58)
3	Payroll tax increase due to salary adjustment		920			920
4	Adjusted Test Year	3,782	2,454	3,943	6	10,185
5	RAF assoc. with revenue adjustments	757				757
6	Total Balance	<u>4,539</u>	<u>2,454</u>	<u>3,943</u>	<u>6</u>	<u>10,942</u>
Sewer						
1	Test Year Per Books	(0)	0	(0)	0	(0)
2	Adjustments to Test Year (Explain)					0
	RAF assoc. with revenue adjustments	0				0
3	Payroll tax increase due to salary adjustment		(0)			(0)
4	Adjusted Test Year	(0)	0	(0)	0	(0)
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
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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 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 AYE 12/31/01	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	35,632	41.57%	8.59%	3.57%
2	Short-Term Debt	6,515	7.60%	6.62%	0.50%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	36,062	42.05%	11.23%	4.72%
5	Customer Deposits	4,765	5.56%	6.00%	0.33%
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	3.25%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	85,762	100.00%		9.12%

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

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

Company: Utilities Inc. of Florida - Orange County
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 Historical Projected
 Water Sewer

Schedule E-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2) Water			(6) Sewer		
	(2) Pre-Filing Bimonthly Rates	(3) Index Adjusted Bimonthly Rates	(4) Proposed Bimonthly Rates	(5) Pre-Filing Bimonthly Rates	(6) Index Adjusted Bimonthly Rates	(7) Proposed Bimonthly Rates
Residential						
5/8" Meter - County Tax	\$ 12.08	\$ 12.16	\$ 14.29			
5/8" Meter - City Tax	\$ 12.08	\$ 12.16	\$ 14.29			
1" Meter - County Tax	\$ 30.12	\$ 30.32	\$ 35.63			
Gallorage Charge/MG	\$ 2.06	\$ 2.07	\$ 2.52			
General Service						
5/8" Meter	\$ 12.08	\$ 12.16	\$ 14.29			
1" Meter	\$ 30.12	\$ 30.32	\$ 35.63			
Gallorage Charge/MG	\$ 2.06	\$ 2.07	\$ 2.52			

Calculation of TYE 12/31/01 Water Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Orange County
 Docket No.: 020071-WS
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 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3

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.

Class/ Meter Size	Gallons	Billing Units	Bi Monthly Billing		Average Monthly bill	Pre-Index Rate Revenues
			Rates per 1000 gal	Base Charge		
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.06	\$ 12.08	\$27.42	\$68,889
5/8" Meter - City Tax	4,175,360	509	\$ 2.06	\$ 12.08	\$28.97	\$11,677
1" Meter - County Tax	31,690	12	\$ 2.06	\$ 30.12	\$35.56	\$246
Total Residential	28,201,460	3,743				\$80,812
General Service						
5/8" Meter	303,970	24	\$ 2.06	\$ 12.08	\$38.17	\$771
1" Meter	112,340	12	\$ 2.06	\$ 30.32	\$49.61	\$413
Total General Service	416,310	36				\$1,184
Total Water Revenues	28,617,770	3,779				\$81,996
Misc. Serv. Charges.						\$2,470
Total Revenues						\$84,466
Booked Revenues						\$86,186
Difference						(1,720)

NOTE: Difference is due to timing differences and index adjustments

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

Florida Public Service Commission

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

Schedule E-2
 Page 2 of 3

Preparer: Steven M. Lubertoza

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Monthly bill</u>	<u>Present Revenues</u>
Residential						
5/8" Meter - County Tax	23,994,410	3,222	\$ 2.07	\$ 12.16	\$27.58	\$69,257
5/8" Meter - City Tax	4,175,360	509	\$ 2.07	\$ 12.16	\$29.13	\$11,740
1" Meter - County Tax	31,690	12	\$ 2.07	\$ 30.32	\$35.79	\$248
Total Residential	28,201,460	3,743				\$81,245
General Service						
5/8" Meter	303,970	24	\$ 2.07	\$ 12.16	\$38.38	\$775
1" Meter	112,340	12	\$ 2.07	\$ 30.32	\$49.70	\$414
Total General Service	416,310	36				\$1,189
Total Water Revenues	28,617,770	3,779				\$82,434
Misc. Serv. Charges.						\$2,470
Total Revenues						\$84,904
Booked Revenues						\$86,186
Difference						(1,282)

NOTE: Difference is due to timing differences and index adjustments

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 3 of 3

Preparer: Steven M. Lubertozi

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Monthly bill	Revenues
Residential						
5/8" Meter - County Ta:	23,994,410	3,222	\$ 2.52	\$ 14.29	\$33.03	\$83,389
5/8" Meter - City Tax	4,175,360	509	\$ 2.52	\$ 14.29	\$34.92	\$14,144
1" Meter - County Tax	31,690	12	\$ 2.52	\$ 35.63	\$42.27	\$293
Total Residential	<u>28,201,460</u>	<u>3,743</u>				<u>\$97,826</u>
General Service						
5/8" Meter	303,970	24	\$ 2.52	\$ 14.29	\$46.16	\$936
1" Meter	112,340	12	\$ 2.52	\$ 35.63	\$59.18	\$496
Total General Service	<u>416,310</u>	<u>36</u>				<u>\$1,432</u>
Total Water Revenues	<u>28,617,770</u>	<u>3,779</u>				<u>\$99,258</u>