

RECEIVED-FPSC

ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

ORIGINAL

02 SEP -3 AM 11:14

(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

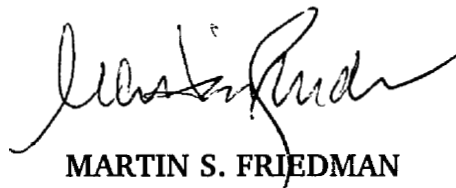
Re: Docket No. 020071-WS; Application for Rate Increase by Utilities, Inc. of Florida
Our File No.: 30057.40

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.

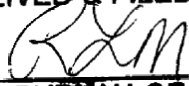
Very truly yours,



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 - Pasco County

FOR THE
TEST YEAR ENDED
December 31, 2001

DOCUMENT NUMBER-DATE

09247 SEP-38

FPSC-COMMISSION CLERK

Utilities Inc. of Florida - Pasco 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>
RATE BASE		
A-1	0005	Schedule of Water Rate Base
A-2	0006	Schedule of Sewer Rate Base
A-3	0007	Adjustments to Rate Base
A-4	0008	Water and Sewer Plant in Service
A-5	0009	Schedule of Water Plant in Service
A-6	0012	Schedule of Sewer Plant in Service
A-7	0015	Non Used & Useful Water Plant Summary
A-8	0016	Annual Accumulated Depreciation Additions and Balances
A-9	0017	Water Accumulated Depreciation
A-10	0018	Sewer Accumulated Depreciation
A-11	0023	Annual CIAC Additions and Balances
A-12	0024	CIAC by Classification
A-13	0027	Accumulated Amortization of CIAC Additions and Balances
A-14	0028	Accumulated Amortization of CIAC
A-15	0031	Schedule of AFUDC Rates Used
A-16	0032	Annual Advances for Construction Additions and Balances
A-17	0033	Calculation of Working Capital Allowance
A-18	0034	Comparative Balance Sheet - Assets
A-19	0038	Comparative Balance Sheet - Liabilities
NET OPERATING INCOME		
B-1	0040	Schedule of Water Net Operating Income
B-2	0041	Schedule of Sewer Net Operating Income
B-3	0042	Schedule of Adjustments to Operating Income
B-4	0043	Test Year and Proposed Revenues
B-5	0046	Detail of Operations and Maintenance Expense - Water
B-6	0047	Detail of Operations and Maintenance Expense - Sewer
B-7	0048	Comparative Operation and Maintenance Expense - Water
B-8	0049	Comparative Operation and Maintenance Expense - Sewer
B-9	0050	Schedule of Test Year Contractual Services
B-10	0051	Analysis of Rate Case Expense
B-11	0052	Analysis of Major Maintenance Projects
B-12	0053	Schedule of Allocated Expenses
B-13	0054	Depreciation Expense - Water
B-14	0055	Depreciation Expense - Sewer
B-15	0056	Schedule of Taxes other than Income

Utilities Inc. of Florida - Pasco 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	0057	Reconciliation of Total Income Tax Provision
C-2	0058	State and Federal Income Tax Calculation
C-3	0059	Schedule of Interest in Tax Expense
C-4	0060	Book/Tax Difference - Permanent
C-5	0061	Deferred Tax Expense
C-6	0062	Accumulated Deferred Income Taxes
C-7	0063	Investment Tax Credits
C-8	0064	Parent(s) Debt Information
C-9	0065	Income Tax Returns
C-10	0066	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	0067	Schedule of Requested Cost of Capital
D-2	0068	Reconciliation of Capital Structure to Rate Base
D-3	0069	Preferred Stock Outstanding
D-4	0070	Short-term Debt
D-5	0071	Long-term Debt
D-6	0072	Variable Rate Long-Term Debt
D-7	0073	Schedule of Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	0074	Rate Schedule
E-2	0075	Revenues at Present and Proposed Rates
E-3	0081	Customer Monthly Billing Schedule
E-4	0082	Miscellaneous Service Charges
E-5	0083	Miscellaneous Service Charge Revenue
E-6	0084	Public Fire Hydrants Schedule
E-7	0085	Private Fire Protection Schedule
E-8	0086	Contracts and Agreements Schedule
E-9	0087	Tax or Franchise Fee Schedule
E-10	0088	Service Availability Charges Schedule
E-11	0089	Guaranteed Revenue Received Schedule
E-12	0090	Class A Utility Cost of Service Study
E-13	0091	Projected Test Year Revenue Calculation
E-14	0092	Billing Analysis Schedules

Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

Schedule	Page	Title
	<u>Sub 623</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0111	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0112	Gallons of Wastewater Treated
F-3	0113	Water Treatment Plant Data
F-4	0114	Wastewater Treatment Plant Data
F-5	0115	Used & Useful Calculations - Water Plant
F-6	0116	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0117	Used & Useful Calculations - Distribution & Collection
F-8	0118	Margin Reserve Calculations
F-9	0119	Equivalent Residential Connections - Water
F-10	0120	Equivalent Residential Connections - Sewer
	<u>Sub 615</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0121	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0122	Gallons of Wastewater Treated
F-3	0123	Water Treatment Plant Data
F-4	0124	Wastewater Treatment Plant Data
F-5	0125	Used & Useful Calculations - Water Plant
F-6	0127	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0128	Used & Useful Calculations - Distribution & Collection
F-8	0129	Margin Reserve Calculations
F-9	0130	Equivalent Residential Connections - Water
F-10	0131	Equivalent Residential Connections - Sewer
	<u>-Sub 626</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0132	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0133	Gallons of Wastewater Treated
F-3	0134	Water Treatment Plant Data
F-4	0135	Wastewater Treatment Plant Data
F-5	0136	Used & Useful Calculations - Water Plant
F-6	0138	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0139	Used & Useful Calculations - Distribution & Collection
F-8	0140	Margin Reserve Calculations
F-9	0141	Equivalent Residential Connections - Water
F-10	0142	Equivalent Residential Connections - Sewer
	<u>Sub 629</u>	<u>ENGINEERING SCHEDULES</u>
F-1	0143	Gallons of Water Pumped, Sold And Unaccounted For
F-2	0144	Gallons of Wastewater Treated
F-3	0145	Water Treatment Plant Data
F-4	0146	Wastewater Treatment Plant Data
F-5	0147	Used & Useful Calculations - Water Plant
F-6	0149	Used & Useful Calculations - Wastewater Treatment Plant
F-7	0150	Used & Useful Calculations - Distribution & Collection
F-8	0151	Margin Reserve Calculations
F-9	0152	Equivalent Residential Connections - Water
F-10	0153	Equivalent Residential Connections - Sewer

Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements

For the Test Year Ended
December 31, 2001

Schedule	Page	Title
		THIS PAGE INTENTIONALLY LEFT BLANK

Schedule of Water Rate Base

Florida Public Service Commission

Company Utilities Inc of Florida - Pasco 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	\$ 1,721,781	[a] \$ 56,381	\$ 1,778,162	\$ 1,583,431	\$ 1,626,449	A-5
2	Utility Land & Land Rights	6,713		6,713	6,713	6,713	A-5
3	Less Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	17,432	[b] 179,502	196,934	14,065	42,635	-
5	Less Accumulated Depreciation	(608,176)	[a] (36,576)	\$ (644,752)	(539,779)	(574,909)	A-9
6	Less CIAC	(466,708)	[a] (0)	\$ (466,708)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a] (35,680)	130,438	151,543	158,830	A-14
8	Allocated Plant	26,262	[c]	26,262	31,400	28,831	-
9	Working Capital Allowance	28,254	[d] 215,998	244,252	244,252	244,252	A-17
10	Total Rate Base	<u>\$ 891,676</u>	<u>\$ 379,624</u>	<u>\$ 1,271,300</u>	<u>\$ 1,024,918</u>	<u>\$ 1,066,093</u>	

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

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

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

[d] Working Capital is calculated by taking 1/8 of Operations and Maintenance Expenses Plus 1/8 of \$150,000 for the cost of interconnection with the City of Sanford.

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,048,810	[a] \$ (56,382)	\$ 992,428	\$ 979,651	\$ 996,934	A-6
2	Utility Land & Land Rights	10,000		10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant		-	-		-	A-7
4	Construction Work in Progress	485	[b] 52,268	52,753	-	11,042	-
5	Less: Accumulated Depreciation	(342,922)	[a] (37,729)	(305,193)	(305,898)	(324,374)	A-10
6	Less: CIAC	(463,032)	[a] -	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a] (0)	125,703	112,466	119,079	A-14
9	Allocated Plant	8,202	[c]	8,202	7,473	7,838	-
10	Working Capital Allowance	<u>29,545</u>	[d] <u>225,865</u>	<u>255,410</u>	<u>255,410</u>	<u>255,410</u>	A-17
11	Total Rate Base	<u>\$ 416,791</u>	<u>\$ 184,022</u>	<u>\$ 676,271</u>	<u>\$ 596,070</u>	<u>\$ 612,897</u>	

Notes:

- [a] Includes adjustments reflected in last rate case.
- [b] WIP that should be completed within twelve months.
- [c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service.
- [d] Working Capital using the Balance Sheet approach

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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. Lubertozzi

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

Line No.	Description	Water	Sewer
Water (A-1)			
(1)	Adjustments to year end numbers to tie to Annual Report		
(4)	Includes an adjustment for WIP that will be completed within the year (previously provided)		
(5)	Adjustments to year end numbers to tie to Annual Report, and a further adjust for the adjustment to the UPIS referenced in No. 1 above		
(6)			
(7)	Adjustments to year end numbers to tie to Annual Report		
(8)	The Utility allocates the Plant portion of its corporate offices in Northbrook based on customer equivalents.		
(9)	Working Capital Allowance was calculated using the Balance Sheet Approach.		
Sewer (A-2)			
(1)	Adjustments to year end numbers to tie to Annual Report		
(4)	Includes an adjustment for WIP that will be completed within the year (previously provided)		
(5)	Adjustments to year end numbers to tie to Annual Report, and a further adjust for the adjustment to the UPIS referenced in No. 1 above		
(6)			
(7)	Adjustments to year end numbers to tie to Annual Report		
(8)	The Utility allocates the Plant portion of its corporate offices in Northbrook based on customer equivalents.		
(9)	Working Capital Allowance was calculated using the Balance Sheet Approach.		

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 - Pasco County Schedule A-4
 Docket No 020071-WS Page 1 of 1
 Schedule Year ended 12/31/01
 Interim Final Preparer Steven M Lubertozzi
 Historical Projected

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1993 Additions	0	0
3	1993 Retirements	0	0
4	1993 Adjustments	0	0
5	12/31/93 Balance	1,087,714	788,893
6	1994 Additions	34,882	(14,651)
7	1994 Retirements	(1,078)	(118)
8	1994 Adjustments	0	
10	12/31/94 Balance	1,121,518	774,124
11	1995 Additions	(1,815)	10,651
12	1995 Retirements	(1,078)	(118)
13	1995 Adjustments		
14	12/31/95 Balance	1,118,625	784,657
15	1996 Additions	61,604	36,698
16	1996 Retirements	(6,364)	(663)
17	1996 Adjustments		
18	12/31/96 Balance	1,173,865	820,692
19	1997 Additions	50,154	68,028
20	1997 Retirements	(2,716)	(1,408)
21	1997 Adjustments		
22	12/30/97 Balance	1,221,303	887,312
23	1998 Additions	45,487	9,652
24	1998 Retirements	(41,661)	(2,349)
25	1998 Adjustments		
26	12/31/1998 Balance	1,225,129	894,615
27	1999 Additions	138,015	28,611
28	1999 Retirements	(7,337)	(2,715)
29	1999 Adjustments		
30	12/31/99 Balance	1,355,807	920,511
31	2000 Additions	286,066	18,251
32	2000 Retirements	(842)	0
33	2000 Adjustments		
34	12/31/00 Balance	1,641,031	938,762
35	2001 Additions	153,770	63,666
36	2001 Retirements	(9,926)	0
37	2001 Adjustments	0	0
38	12/31/01 Balance	1,784,875	1,002,428
		1,728,494	GI 1,058,810
		56,381	DIJ (56,382)

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

Schedule A-5
Page 1 of 3

Preparer Steven M. Lubertozzi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	34,955	34,955	34,955		
3	302.1 Franchises	5,315	5,446	5,426		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,713	6,713	6,713		
7	304.2 Structures & Improvements	36,403	39,070	38,512		
8	305.2 Collect. & Impound Reservoirs					
9	306.2 Lale, River & Other intakes					
10	307.2 Wells & Springs	220,356	254,857	223,010		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	141,110	166,077	148,296		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,200	9,626	3,694		
19	320.3 Water Treatment Equipment	41,328	44,808	42,850		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	16,379	16,379	16,379		
24	330.4 Distr Reservoirs & Sandpipes	97,271	101,638	99,320		
25	331.4 Transm & Distribution Mains	457,175	461,938	457,960		
26	333.4 Services	120,514	136,269	125,889		
27	334.4 Meters & Meter Installations	131,306	141,010	137,336		
28	335.4 Hydrants	52,771	55,570	53,418		
29	339.4 Other Plant & Misc Equipment	1,286	1,996	1,341		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418		
34	341.5 Transportation Equipment	139,876	157,524	148,700		
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	14,230	14,307	14,260		
37	344.5 Laboratory Equipment		250	96		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	3,583	3,583	3,583		
40	347.5 Misc Equip (Computer)	3,825	3,437	3,631		
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	71,622	66,376		
42	Total	1,590,144	1,728,494	1,633,162		

0009

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

Florida Public Service Commission

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

Schedule A-5
Page 2 of 3

Preparer Steven M Lubertoza

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	301 1 Organization	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302 1 Franchises	5,315	5,315	5,446	5,446	5,446	5,446	5,446
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304 2 Structures & Improvements	36,403	38,312	38,312	38,312	38,312	38,312	38,672
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	220,356	220,356	220,356	220,356	220,356	220,356	220,356
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	141,110	141,110	141,110	144,485	145,018	146,139	147,828
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	3,200	3,200	3,200	3,200	3,200	3,200	3,200
19	320 3 Water Treatment Equipment	41,328	41,328	41,328	42,579	43,114	43,114	43,114
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330 4 Distr Reservoirs & Sandpipes	97,271	97,889	97,889	98,392	98,392	98,876	98,876
25	331 4 Transm & Distribution Mains	457,175	457,175	457,175	457,501	457,501	457,501	457,501
26	333 4 Services	120,514	120,739	122,312	122,312	123,406	124,405	125,228
27	334 4 Meters & Meter Installations	131,306	131,306	135,162	135,162	135,162	135,606	135,606
28	335 4 Hydrants	52,771	52,771	52,771	52,771	52,771	53,240	53,240
29	339 4 Other Plant & Misc Equipment	1,286	1,286	1,286	1,286	1,286	1,286	1,286
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	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341 5 Transportation Equipment	139,876	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	14,230	14,230	14,230	14,230	14,230	14,230	14,230
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	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347 5 Misc Equip (Computer)	3,825	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	61,129	0	0	0	0	0	0
42	Total	<u>1,590,144</u>	<u>1,388,066</u>	<u>1,393,627</u>	<u>1,399,082</u>	<u>1,401,244</u>	<u>1,404,760</u>	<u>1,407,632</u>

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

Company Utilities Inc. of Florida - Pasco 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	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302 1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,426
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	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304 2 Structures & Improvements	38,672	39,070	39,070	39,070	39,070	39,070	38,512
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	220,356	220,356	220,356	220,356	220,356	254,857	223,010
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	148,355	150,907	150,907	151,881	152,915	166,077	148,296
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	3,200	3,200	3,200	3,200	3,200	9,626	3,694
19	320 3 Water Treatment Equipment	43,114	43,306	43,306	43,306	43,306	44,808	42,850
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	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330 4 Distr. Reservoirs & Sandpipes	99,537	99,809	99,809	101,135	101,638	101,638	99,320
25	331 4 Transm. & Distribution Mains	457,501	457,501	457,501	457,501	460,000	461,938	457,960
26	333 4 Services	126,517	127,202	128,035	129,478	130,137	136,269	125,889
27	334 4 Meters & Meter Installations	141,010	141,010	141,010	141,010	141,010	141,010	137,336
28	335 4 Hydrants	53,240	53,240	53,240	53,240	55,570	55,570	53,418
29	339 4 Other Plant & Misc Equipment	1,286	1,286	1,286	1,286	1,286	1,996	1,341
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	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341.5 Transportation Equipment	0	0	0	0	0	157,524	148,700
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	14,230	14,307	14,307	14,307	14,307	14,307	14,260
37	344 5 Laboratory Equipment	0	250	250	250	250	250	96
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347 5 Misc Equip (Computer)	0	0	0	0	0	3,437	3,631
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	71,622	66,376
42	Total	<u>1,415,513</u>	<u>1,419,940</u>	<u>1,420,773</u>	<u>1,424,515</u>	<u>1,431,541</u>	<u>1,728,494</u>	<u>1,633,162</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer Steven M Lubertoza

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351 1 Organization	3,349	3,349	3,349		0
3	352.1 Franchises	0	0	0		0
4	389 1 Other Plant & Misc Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353 2 Land & Land Rights	10,000	10,000	10,000		0
7	354.2 Structures & Improvements	0	0	0		0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364		0
9	361.2 Collection Sewers - Gravity	324,800	325,667	324,867		0
10	362 2 Special Collecting Structures	0	0	0		0
11	363 2 Services to Customers	71,880	74,328	72,068		0
12	364 2 Flow Measuring Devices			0		
13	365 2 Flow Measuring Installations			0		
14	389 2 Other Plant & Misc Equipment			0		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights			0		
17	354 3 Structures & Improvements			0		
18	370 3 Receiving Wells	136,388	146,305	142,559		0
19	371.3 Pumping Equipment			0		0
20	389 3 Other Plant & Misc. Equipment (Manholes)	18,026	43,205	21,886		0
21	TREATMENT AND DISPOSAL PLANT					
22	353 4 Land & Land Rights			0		
23	354 4 Structures & Improvements	30,087	30,087	30,087		0
24	380.4 Treatment & Disposal Equipment	88,697	109,496	90,722		0
25	381.4 Plant Sewers			0		0
26	382.4 Outfall Sewer Lines	0	0	0		0
27	389 4 Other Plant & Misc. Equipment	114,849	114,849	114,849		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights			0		0
30	354.5 Structures & Improvements	0	0	0		0
31	390.5 Office Furniture & Equipment	443	443	443		0
32	391 5 Transportation Equipment	43,688	49,200	46,444		0
33	392 5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,454		0
35	394.5 Laboratory Equipment	0	79	39		0
36	395.5 Power Operated Equipment			0		0
37	396 5 Communication Equipment	1,119	1,119	1,119		0
38	397 5 Misc Equip (Computer)	1,195	1,074	1,134		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	35,778	33,550		0
40						
	Total	989,651	1,058,810	1,006,934		0

0012

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTAGIBLE PLANT							
2	351 1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352 1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361 2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	324,800	324,800
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	71,880	71,880	71,880	71,880	71,880	71,880	71,880
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353 3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370 3 Receiving Wells	136,388	136,388	140,369	140,369	140,369	143,812	143,812
19	371 3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc Equipment (Manholes)	18,026	18,026	18,026	18,026	18,026	18,026	18,026
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380 4 Treatment & Disposal Equipment	88,697	88,697	88,697	89,310	89,310	89,310	89,310
25	381 4 Plant Sewers	0	0	0	0	0	0	0
26	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353 5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	0	0	0	0	0	0	0
31	390 5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391 5 Transportation Equipment	43,688	0	0	0	0	0	0
33	392.5 Stores Equipment	0						
34	393 5 Tools, Shop & Garage Equipment	4,445	4,445	4,445	4,445	4,445	4,445	4,445
35	394 5 Laboratory Equipment	0	0	0	0	0	0	0
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	1,195	0	0	0	0	0	0
39	398 5 Other Tangible Plant (Allocated Plant-UIF)	31,322	0	0	0	0	0	0
40								
	Total	989,651	913,446	917,427	918,041	918,041	921,484	921,484

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer Steven M Lubertozzi

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

Line No.	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT							
2	351.1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352.1 Franchises	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361.2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	325,667	324,867
10	362.2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	74,328	72,068
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0
18	370.3 Receiving Wells	143,812	145,412	145,412	145,412	145,412	146,305	142,559
19	371.3 Pumping Equipment	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc Equipment (Manholes)	18,026	18,026	18,026	18,026	43,026	43,205	21,886
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380.4 Treatment & Disposal Equipment	89,310	89,310	89,310	89,310	89,310	109,496	90,722
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391.5 Transportation Equipment	0	0	0	0	0	49,200	46,444
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,469	4,469	4,469	4,469	4,454
35	394.5 Laboratory Equipment	0	78	78	78	78	79	39
36	395.5 Power Operated Equipment	0	0	0	0	0	0	0
37	396.5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397.5 Misc Equip (Computer)	0	0	0	0	0	1,074	1,134
39	398.5 Other Tangible Plant (Allocated Plant-UIP)	0	0	0	0	0	35,778	33,550
40								
	Total	921,484	923,186	923,186	923,186	948,186	1,058,810	1,006,934

Non-Used & Useful Plant - Summary

Florida Public Service Commission

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

Schedule A-7
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/92 Balance	0	0
2	1992 Additions	0	0
3	1992 Retirements	0	0
4	1992 Adjustments	0	0
6	12/31/93 Balance	(253,327)	(142,919)
7	1994 Additions	(29,771)	(19,969)
8	1994 Retirements	(15,650)	10,380
10	1994 Adjustments	0	0
11	12/31/94 Balance	(298,748)	(152,508)
12	1995 Additions	(18,645)	(19,678)
13	1995 Retirements	(15,477)	1,312
14	1995 Adjustments	0	0
15	12/31/95 Balance	(332,870)	(170,874)
16	1996 Additions	(40,750)	(28,042)
17	1996 Retirements	1,374	2,243
18	1996 Adjustments	0	0
19	12/31/96 Balance	(372,246)	(196,673)
20	1997 Additions	(41,972)	(25,312)
21	1997 Retirements	(2,655)	14,684
22	1997 Adjustments	0	0
23	12/30/97 Balance	(416,873)	(207,301)
24	1998 Additions	(50,719)	(32,350)
25	1998 Retirements	57,658	581
26	1998 Adjustments	0	0
27	12/31/1998 Balance	(409,934)	(239,070)
28	1999 Additions	(74,407)	(16,628)
29	1999 Retirements	2,715	7,337
30	1999 Adjustments	0	0
31	12/31/99 Balance	(481,626)	(248,361)
32	2000 Additions	(84,870)	(26,567)
33	2000 Retirements	842	0
34	2000 Adjustments	0	0
35	12/31/00 Balance	(565,654)	(274,928)
36	2001 Additions	(86,459)	(27,700)
37	2001 Retirements	9,926	0
38	2001 Adjustments	0	0
39	12/31/01 Balance	(642,187)	(302,628)
		(608,176) GL	(342,922)
		34,011 DIF	(40,294)

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

Florida Public Service Commission

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

Schedule A-9
Page 1 of 3

Preparer Steven M Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	(4,028)	(5,036)	(4,532)	0 00%	0
3	302 1 Franchises			0	0 00%	0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	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	(11,950)	(13,088)	(12,511)	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	(52,732)	(60,070)	(56,401)	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	(58,770)	(62,489)	(61,007)	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	(187)	(284)	(235)	0.00%	0
19	320 3 Water Treatment Equipment	(18,066)	(19,430)	(18,803)	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	(6,899)	(7,395)	(7,147)	0 00%	0
24	330.4 Distr. Reservoirs & Standpipes	(3,280)	(5,928)	(4,599)	0.00%	0
25	331 4 Transm. & Distribution Mains	(156,257)	(165,933)	(160,830)	0 00%	0
26	333 4 Services	(34,444)	(34,440)	(35,436)	0.00%	0
27	334.4 Meters & Meter Installations	(64,548)	(71,399)	(67,874)	0 00%	0
28	335.4 Hydrants	(17,590)	(17,360)	(17,312)	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	(992)	(1,116)	(1,054)	0 00%	0
34	341 5 Transportation Equipment	(76,752)	(106,878)	(91,815)	0 00%	0
35	342.5 Stores Equipment			0	0 00%	0
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(6,603)	(6,267)	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	(2,951)	(3,421)	(3,186)	0 00%	0
40	347 5 Misc Equipment (Computer)	(3,825)	(3,290)	(3,558)	0 00%	0
41	348.5 Other Tangible Plant (Allocated-UJF)	(18,981)	(22,328)	(20,655)	0 00%	0
42	Total	<u>(539,778.58)</u>	<u>(608,176.43)</u>	<u>(574,909)</u>		<u>0</u>

0017

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

Florida Public Service Commission

Company Utilities Inc of Florida - Pasco 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	(4,028)	(4,112)	(4,195)	(4,279)	(4,363)	(4,447)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(11,950)	(12,042)	(12,134)	(12,226)	(12,318)	(12,410)
8	305 2 Collect & Impound Reservoirs						
9	306 2 Lake, River & Other intakes						
10	307 2 Wells & Springs	(52,732)	(53,344)	(53,955)	(54,567)	(55,178)	(55,790)
11	308 2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Genration Equipment						
14	311 2 Pumping Equipment	(58,770)	(59,358)	(59,946)	(60,534)	(59,643)	(60,231)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(187)	(195)	(203)	(211)	(219)	(227)
19	320 3 Water Treatment Equipment	(18,066)	(18,222)	(18,379)	(18,536)	(18,693)	(18,849)
20	339 3 Other Plant & Misc Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303 4 Land & Land Rights						
23	304 4 Structures & Improvements	(6,899)	(6,940)	(6,982)	(7,023)	(7,064)	(7,106)
24	330.4 Distr Reservoirs & Standpipes	(3,280)	(3,499)	(3,717)	(3,936)	(4,155)	(4,374)
25	331 4 Transm & Distribution Mains	(156,257)	(157,145)	(158,032)	(157,940)	(158,828)	(159,715)
26	333 4 Services	(34,444)	(34,695)	(34,947)	(35,198)	(35,449)	(35,700)
27	334 4 Meters & Meter Installations	(64,548)	(65,096)	(65,643)	(66,190)	(66,737)	(67,284)
28	335 4 Hydrants	(17,590)	(17,688)	(17,786)	(17,883)	(17,981)	(16,672)
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	(992)	(1,002)	(1,012)	(1,023)	(1,033)	(1,043)
34	341 5 Transportation Equipment	(76,752)	0	0	0	0	0
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	(5,838)	(5,935)	(6,032)	(6,130)	(6,227)	(6,324)
37	344 5 Laboratory Equipment	0	0	0	0	0	0
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	(2,951)	(2,990)	(3,029)	(3,069)	(3,108)	(3,147)
40	347 5 Misc Equipment (Computer)	(3,825)	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated-UIF)	(18,981)	0	0	0	0	0
42	Total	<u>(539,778.58)</u>	<u>(443,950.47)</u>	<u>(447,681.05)</u>	<u>(450,431.63)</u>	<u>(452,683.21)</u>	<u>(455,006.79)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer Steven M Lubertozzi

Explanation Provide the ending balances and average of accumulated depreciation
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	(4,531)	(4,615)	(4,699)	(4,784)	(4,868)	(4,952)	(5,036)	(4,532)
3	302 1 Franchises								0
4	339 1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								0
7	304 2 Structures & Improvements	(12,502)	(12,599)	(12,697)	(12,795)	(12,892)	(12,990)	(13,088)	(12,511)
8	305 2 Collect & Impound Reservoirs								0
9	306 2 Lake, River & Other intakes								0
10	307 2 Wells & Springs	(56,401)	(57,013)	(57,624)	(58,236)	(58,847)	(59,459)	(60,070)	(56,401)
11	308.2 Infiltration, Galleries and Tunnels								0
12	309 2 Supply Mains								0
13	310 2 Power Generation Equipment								0
14	311 2 Pumping Equipment	(60,819)	(61,435)	(62,051)	(62,667)	(63,282)	(61,873)	(62,489)	(61,007)
15	339 2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
19	320 3 Water Treatment Equipment	(19,006)	(19,169)	(18,776)	(18,939)	(19,103)	(19,266)	(19,430)	(18,803)
20	339 3 Other Plant & Misc Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303 4 Land & Land Rights								0
23	304 4 Structures & Improvements	(7,147)	(7,188)	(7,230)	(7,271)	(7,312)	(7,354)	(7,395)	(7,147)
24	330 4 Distr Reservoirs & Standpipes	(4,593)	(4,815)	(5,038)	(5,260)	(5,483)	(5,705)	(5,928)	(4,599)
25	331 4 Transm & Distribution Mains	(160,603)	(161,491)	(162,380)	(163,268)	(164,156)	(165,045)	(165,933)	(160,830)
26	333 4 Services	(35,367)	(35,628)	(35,889)	(36,150)	(36,410)	(36,351)	(34,440)	(35,436)
27	334 4 Meters & Meter Installations	(67,831)	(68,396)	(68,961)	(69,526)	(70,091)	(70,656)	(71,399)	(67,874)
28	335 4 Hydrants	(16,769)	(16,868)	(16,966)	(17,065)	(17,163)	(17,262)	(17,360)	(17,312)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	(1,054)	(1,064)	(1,074)	(1,085)	(1,095)	(1,105)	(1,116)	(1,054)
34	341 5 Transportation Equipment	0	0	0	0	0	0	(106,878)	(91,815)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(6,422)	(6,519)	(6,214)	(6,311)	(6,409)	(6,506)	(6,603)	(6,267)
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment								0
39	346 5 Communication Equipment	(3,186)	(3,225)	(3,265)	(3,304)	(3,343)	(3,382)	(3,421)	(3,186)
40	347 5 Misc Equipment (Communication)	0	0	0	0	0	0	(3,290)	(3,558)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(22,328)	(20,655)
42	Total	<u>(458,153.37)</u>	<u>(461,957.53)</u>	<u>(464,802.69)</u>	<u>(468,606.85)</u>	<u>(472,411.01)</u>	<u>(473,870.17)</u>	<u>(608,176.43)</u>	<u>(574,909)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer Steven M Lubertoza

Recap Schedules A-2, A-8

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351 1 Organization	(1,179)	(1,263)	(1,221)	0.00%	0
3	352 1 Franchises	0	0	0	0.00%	0
4	389 1 Other Plant & Misc Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353 2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360 2 Collection Sewers - Force	(40,857)	(44,499)	(42,678)	0.00%	0
9	361 2 Collection Sewers - Gravity	(95,884)	(103,096)	(99,490)	0.00%	0
10	362 2 Special Collecting Structures	0	0	0	0.00%	0
11	363 2 Services to Customers	(21,183)	(23,073)	(22,128)	0.00%	0
12	364 2 Flow Measuring Devices	0	0	0	0.00%	0
13	365 2 Flow Measuring Installations	0	0	0	0.00%	0
14	389 2 Other Plant & Misc Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354 3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(35,984)	(41,557)	(38,736)	0.00%	0
19	371 3 Pumping Equipment	0	0	0	0.00%	0
20	389 3 Other Plant & Misc. Equip (Manholes)	(1,877)	(2,477)	(2,177)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353 4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(11,732)	(12,674)	(12,203)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(18,673)	(21,219)	(19,944)	0.00%	0
25	381 4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389 4 Other Plant & Misc. Equipment	(42,923)	(46,208)	(44,566)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(23,973)	(33,382)	(28,677)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395 5 Power Operated Equipment	0	0	0	0.00%	0
37	396 5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,195)	(1,027)	(1,111)	0.00%	0
39	398 5 Other Tangible Plant Allocated-UIF	(10,438)	(12,448)	(11,443)	0.00%	0
40	TOTAL	<u>(305,898)</u>	<u>(342,922)</u>	<u>(324,374)</u>		<u>0</u>

0020

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer: Steven M Lubertozzi

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

Recap Schedules A-2, A-8

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351 1 Organization	(1,179)	(1,186)	(1,193)	(1,200)	(1,207)	(1,214)	(1,221)	(1,228)
2	352.1 Franchises	0	0	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353 2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354 2 Structures & Improvements	0	0	0	0	0	0	0	0
7	360 2 Collection Sewers - Force	(40,857)	(41,160)	(41,464)	(41,767)	(42,071)	(42,374)	(42,678)	(42,981)
8	361 2 Collection Sewers - Gravity	(95,884)	(96,485)	(97,086)	(97,687)	(98,288)	(98,889)	(99,490)	(100,091)
9	362 2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363 2 Services to Customers	(21,183)	(21,340)	(21,498)	(21,655)	(21,813)	(21,970)	(22,128)	(22,285)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353 3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370 3 Receiving Wells	(35,984)	(36,436)	(36,888)	(37,340)	(37,792)	(38,244)	(38,696)	(39,173)
18	371 3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(1,877)	(1,927)	(1,977)	(2,027)	(2,077)	(2,127)	(2,177)	(2,227)
20	TREATMENT AND DISPOSAL PLANT								
21	353 4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354 4 Structures & Improvements	(11,732)	(11,811)	(11,889)	(11,968)	(12,046)	(12,125)	(12,203)	(12,282)
23	380 4 Treatment & Disposal Equipment	(18,673)	(18,885)	(19,096)	(19,307)	(19,519)	(19,730)	(19,942)	(20,154)
24	381 4 Plant Sewers	0	0	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389 4 Other Plant & Misc. Equipment	(42,923)	(43,197)	(43,471)	(43,745)	(44,018)	(44,292)	(44,566)	(44,840)
27	GENERAL PLANT								
28	353 5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391 5 Transportation Equipment	(23,973)	0	0	0	0	0	0	0
32	392 5 Stores Equipment	0	0	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0	0	0
37	397 5 Computer Allocated	(1,195)	0	0	0	0	0	0	0
38	398 5 Other Tangible Plant Allocated-UIF	(10,438)	0	0	0	0	0	0	0
39	TOTAL	<u>(305,898)</u>	<u>(272,428)</u>	<u>(274,562)</u>	<u>(276,697)</u>	<u>(278,831)</u>	<u>(280,966)</u>	<u>(283,100)</u>	<u>(285,261)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3

Preparer Steven M Lubertozzi

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

Line No.	(1) Account No and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTAGIBLE PLANT						
1	351 1 Organization	(1,235)	(1,242)	(1,249)	(1,256)	(1,263)	(1,221)
2	352 1 Franchises	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353 2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0
7	360.2 Collection Sewers - Force	(43,285)	(43,588)	(43,892)	(44,195)	(44,499)	(42,678)
8	361.2 Collection Sewers - Gravity	(100,692)	(101,293)	(101,894)	(102,495)	(103,096)	(99,490)
9	362 2 Special Collecting Structures	0	0	0	0	0	0
10	363 2 Services to Customers	(22,443)	(22,601)	(22,758)	(22,916)	(23,073)	(22,128)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353 3 Land & Land Rights	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0
17	370 3 Receiving Wells	(39,650)	(40,126)	(40,603)	(41,080)	(41,557)	(38,736)
18	371 3 Pumping Equipment	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(2,277)	(2,327)	(2,377)	(2,427)	(2,477)	(2,177)
20	TREATMENT AND DISPOSAL PLANT						
21	353 4 Land & Land Rights	0	0	0	0	0	0
22	354 4 Structures & Improvements	(12,360)	(12,438)	(12,517)	(12,595)	(12,674)	(12,203)
23	380 4 Treatment & Disposal Equipment	(20,367)	(20,580)	(20,793)	(21,006)	(21,219)	(19,944)
24	381 4 Plant Sewers	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0
26	389 4 Other Plant & Misc Equipment	(45,113)	(45,387)	(45,661)	(45,934)	(46,208)	(44,566)
27	GENERAL PLANT						
28	353 5 Land & Land Rights	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0
31	391 5 Transportation Equipment	0	0	0	0	(33,382)	(28,677)
32	392 5 Stores Equipment	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0
37	397 5 Computer Allocated	0	0	0	0	(1,027)	(1,111)
38	398 5 Other Tangible Plant Allocated-UIF	0	0	0	0	(12,448)	(11,443)
39	TOTAL	<u>(287,422)</u>	<u>(289,583)</u>	<u>(291,744)</u>	<u>(293,904)</u>	<u>(342,922)</u>	<u>(324,374)</u>

0022

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 - Pasco 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>(411,938)</u>	<u>(355,044)</u>
6	1994 Additions	(65)	0
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	(412,003)	(355,044)
10	1995 Additions	(130)	0
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	(412,133)	(355,044)
14	1996 Additions	0	0
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	(412,133)	(355,044)
18	1997 Additions	(51,660)	(107,988)
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	(463,793)	(463,032)
22	1998 Additions	(2,850)	0
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	(466,643)	(463,032)
26	1999 Additions	(65)	0
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	(466,708)	(463,032)
30	2000 Additions	0	0
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	(466,708)	(463,032)
34	2001 Additions	0	0
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	(466,708)	(463,032)
		(466,708)	(463,032)
		(0)	0

Supporting Schedules: A-12

Recap Schedules: A-19

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 - Pasco 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	466,708	466,708	466,708
2	Transmission and Distribution mains			0
3	Service Lines			0
4	Hydrants			0
5	Total Water	<u>466,708</u>	<u>466,708</u>	<u>466,708</u>
6	Service Availability Fees	463,032	463,032	463,032
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>463,032</u>	<u>463,032</u>	<u>463,032</u>

0024

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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. Lubertozza

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun
<u>WATER</u>								
1	Service Availability Fees	466,708	466,708	466,708	466,708	466,708	466,708	466,708
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrants	0						
5	Total Water	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>
<u>SEWER</u>								
6	Service Availability Fees	463,032	463,032	463,032	463,032	463,032	463,032	463,032
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>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>

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

Florida Public Service Commission

Utilities Inc. of Florida - Pasco County
 20071-WS
 ended: 12/31/01
 Audited [x]
 Projected []

Schedule A-12
 Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Description	(2) Prior Year 12/31/00	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) End of Test Year	(15) Thirteen Mth Average Balance
WATER								
Service Availability Fees	466,708	466,708	466,708	466,708	466,708	466,708	466,708	466,708
Transmission and Distribution mains	0						0	0
Service Lines	0						0	0
Hydrants	0						0	0
Total Water	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>	<u>\$466,708</u>
SEWER								
Service Availability Fees	463,032	463,032	463,032	463,032	463,032	463,032	463,032	463,032
Lift Station	0						0	0
Sewer Service Lines	0						0	0
Force/Vacuum mains	0						0	0
Sewer Mains	0						0	0
Manholes	0						0	0
Total Sewer	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>	<u>\$463,032</u>

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

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

Schedule **A-13**
Page 1 of 1

Preparer: Steven M. Lubertozzi

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>20,831</u>	<u>33,018</u>
6	1994 Additions	12,771	10,154
7	1994 Retirements	0	0
8	1994 Adjustments	<u>0</u>	<u>0</u>
9	12/31/94 Balance	33,602	43,172
10	1995 Additions	26,884	9,941
11	1995 Retirements	0	0
12	1995 Adjustments	<u>0</u>	<u>0</u>
13	12/31/95 Balance	60,486	53,113
14	1996 Additions	13,049	9,941
15	1996 Retirements	0	0
16	1996 Adjustments	<u>0</u>	<u>0</u>
17	12/31/96 Balance	73,535	63,054
18	1997 Additions	13,094	9,941
19	1997 Retirements	0	0
20	1997 Adjustments	<u>0</u>	<u>0</u>
21	12/30/97 Balance	86,629	72,995
22	1998 Additions	14,646	13,136
23	1998 Retirements	0	0
24	1998 Adjustments	<u>0</u>	<u>0</u>
25	12/31/1998 Balance	101,275	86,131
26	1999 Additions	14,611	13,126
27	1999 Retirements	0	0
28	1999 Adjustments	<u>0</u>	<u>0</u>
29	12/31/99 Balance	115,886	99,257
30	2000 Additions	14,552	13,209
31	2000 Retirements	0	0
32	2000 Adjustments	<u>0</u>	<u>0</u>
33	12/31/00 Balance	130,438	112,466
34	2001 Additions	0	13,237
35	2001 Retirements	0	0
36	2001 Adjustments	<u>0</u>	<u>0</u>
37	12/31/01 Balance	130,438	125,703

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

Schedule A-14
 Page 1 of 3

Preparer: Steven M. Lubertozzi

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

Line No.	Description	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average
1	Service Availability Fees	151,543	166,118	158,830
2	Transmission and Distribution mains		0	0
3	Service Lines		0	0
4	Hydrants		0	0
5	Total Water	<u>151,543</u>	<u>166,118</u>	<u>158,830</u>
6	Service Availability Fees	112,466	125,703	119,085
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>112,466</u>	<u>125,703</u>	<u>119,085</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 - Pasco 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	151,543	152,757	153,971	155,186	156,400	157,614	158,829
2	Transmission and Distribution mains	0						
3	Service Lines	0						
4	Hydrents	0						
5	Total Water	<u>\$151,543</u>	<u>\$152,757</u>	<u>\$153,971</u>	<u>\$155,186</u>	<u>\$156,400</u>	<u>\$157,614</u>	<u>\$158,829</u>
6	Service Availability Fees	112,466	113,567	114,668	115,770	116,871	117,972	119,074
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>\$112,466</u>	<u>\$113,567</u>	<u>\$114,668</u>	<u>\$115,770</u>	<u>\$116,871</u>	<u>\$117,972</u>	<u>\$119,074</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 - Pasco County
Docket No. 020071-W5
Schedule Year ended 12/31/01
Interim Final
Historical Projected

Schedule A-12
Page 3 of 3

Preparer: Steven M. Lubertozzi

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

Line No	Description	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul	Aug	Sep	Oct	Nov	End of Test Year	Average Balance
1	Service Availability Fees	160,044	161,258	162,473	163,688	164,903	166,118	158,830
2	Transmission and Distribution mains						0	0
3	Service Lines						0	0
4	Hydrants						0	0
5	Total Water	<u>\$160,044</u>	<u>\$161,258</u>	<u>\$162,473</u>	<u>\$163,688</u>	<u>\$164,903</u>	<u>\$166,118</u>	<u>\$158,830</u>
6	Service Availability Fees	120,178	121,283	122,388	123,493	124,598	125,703	119,079
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>\$120,178</u>	<u>\$121,283</u>	<u>\$122,388</u>	<u>\$123,493</u>	<u>\$124,598</u>	<u>\$125,703</u>	<u>\$119,079</u>

0030

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozzi

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

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

The AFUDC rate that has been used since the last rate proceeding is 9.01%

0031

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

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertoza

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted TYE YE 12/31/01
Total Company Working Capital				
Current Assets: UIF				
(1)	Cash			\$1,805,996
(2)	Petty Cash			3,000
(3)	Accounts Receivable less Allowance for Bad Debt			333,083
(4)	Prepayments			0
(5)	Deferred Rate Case Expense			5,970
(6)	Other Misc. Deferred Debits			25,807
(7)	Total Current Assets & Deferred Debits			<u>\$2,173,856</u>
(8)				
(9)	Current Liabilities: UIF			
(10)	Accounts Payable			(\$92,734)
(11)	Deferred Taxes			(367,327)
(12)	Accrued Taxes			(69,364)
(13)	Other Deferred Credits			(26,406)
(14)	Total Current Liabilities & Deferred Credits			<u>(\$539,331)</u>
(15)				
(16)	Total Working Capital			<u>\$1,634,531</u>
(17)				
(18)				
(19)	Allocation Methodology	O&M	% to	Allocated
(20)		Expenses	Total	Working Cap.
(21)	Seminole County Water	\$367,760	24.31%	397,399
(22)	Seminole County Wastewater	431,066	28.50%	465,807
(23)	Pinellas County	28,893	1.91%	31,222
(24)	Pasco County Water	226,035	14.94%	244,252
(25)	Pasco County Wastewater	236,361	15.63%	255,410
(26)	Marion County Water	106,262	7.03%	114,826
(27)	Marion County Wastewater	41,564	2.75%	44,914
(28)	Orange County	74,682	4.94%	80,701
(29)		<u>\$1,512,623</u>	<u>100.00%</u>	<u>\$1,634,531</u>
Water				
1	Total O & M Expense	226,035	56,889	282,924
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>28,254</u>	<u>7,111</u>	<u>35,366</u>
Sewer				
1	Total O & M Expense	236,361	9,675	246,037
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>29,545</u>	<u>1,209</u>	<u>30,755</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

Preparer: Steven M. Lubertozi

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

No.	ASSETS	12/31/01	12/31/00
1	Utility Plant in Service	9,865,982	8,430,058
2	Construction Work in Progress	250,947	315,244
3	Other Utility Plant Adjustments	151,499	158,120
4	GROSS UTILITY PLANT	10,268,428	8,903,421
5	Less: Accumulated Depreciation	(3,486,762)	(3,176,201)
6	NET UTILITY PLANT	6,781,666	5,727,221
7	Cash	1,808,996	1,723,619
8	Special Deposits	5,685	6,715
9	Other Pre-pays	0	3,375
10	Accounts Rec'b - Customer	343,085	376,477
11	TOTAL CURRENT ASSETS	2,157,765	2,110,186
12	Deferred Rate Case Expense	44,657	47,357
13	Other Miscellaneous Deferred Debits	25,807	42,539
14	TOTAL DEFERRED DEBITS	70,464	89,896
15	TOTAL ASSETS	9,009,895	7,927,302
		0	0

0034

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company Utilities, Inc. (Parent)
 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

0035

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company Utilities, Inc (Parent)
 Docket No . 020071-WS
 Schedule Year ended 12/31/01
 Interim [] Final [x]
 Historical [x] 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

0036

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Utilities, Inc. (Parent)
 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

0037

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19
 Page 2 of 3

Preparer Steven M Lubertoza

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

No	EQUITY CAPITAL & LIABILITIES	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)
4	Retained Earnings	(1,137,447)	(920,470)	(639,072)	(417,430)	(276,571)	(67,386)	125,356
5	Other Equity Capital (advances from assoc cos)	3,208,282	3,217,790	3,217,778	3,222,706	3,222,719	3,225,834	3,211,558
6	TOTAL EQUITY CAPITAL	(109,227)	117,259	398,644	625,215	766,086	978,386	1,156,853
7	Accounts Payable	(5,718,566)	(6,545,574)	(6,867,453)	(7,068,651)	(7,498,885)	(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 & OPR RESERVE	(76,639)	(76,639)	(75,592)	(75,064)	(75,064)	(73,997)	(73,997)
17	Contributions in Aid of Construction	(2,588,666)	(2,589,366)	(2,589,561)	(2,590,261)	(2,590,611)	(2,590,676)	(2,591,376)
18	Less Accum Amortization of CIAC	1,202,438	1,208,907	1,215,375	1,221,844	1,228,312	1,234,781	1,241,250
19	ACCUMULATED DEFERRED INCOME TAXES	(366,142)	(366,142)	(366,142)	(366,142)	(366,142)	(366,142)	(366,142)
20	TOTAL EQUITY CAPITAL & LIABILITIES	(7,927,302)	(8,519,282)	(8,552,143)	(8,524,749)	(8,807,455)	(8,796,096)	(9,477,130)

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule A-19
 Page 3 of 3

Preparer Steven M Lubertozi

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

No	EQUITY CAPITAL & LIABILITIES	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Test Year 12/31/01	Average
1	Common Stock Issued	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
2	Preferred Stock Issued	0	0	0	0	0	0	0
3	Additional Paid in Capital	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(1,980,061)	(3,356,145)	(2,085,914)
4	Retained Earnings	259,866	495,947	694,411	978,359	1,242,984	(1,112,108)	(59,505)
5	Other Equity Capital (advances from assoc cos)	3,211,558	3,211,558	3,211,558	3,195,273	3,192,212	7,042,023	3,506,988
6	TOTAL EQUITY CAPITAL	1,291,362	1,527,443	1,725,908	1,993,570	2,255,134	2,373,771	1,161,570
7	Accounts Payable	(8,716,128)	(9,166,991)	(8,879,017)	(9,687,358)	(9,724,530)	(9,364,724)	(8,118,101)
8	Payable to Developer	0	0	0	0	0	0	0
9	Customer Deposits	(72,485)	(73,070)	(74,490)	(75,625)	(76,035)	(75,970)	(72,664)
10	Accrued Interest	5,546	5,205	4,932	4,598	4,353	4,059	5,452
11	Accrued Taxes	(207,678)	(206,960)	(207,122)	(206,122)	(207,584)	(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 - Pasco County
 Docket No.: 020071-WS
 Schedule Year Ended 12/31/01
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-1
 Page 1 of 1

Preparer: Steven M Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	113,274	529,486	B-3 & B-4
2	Operation & Maintenance	226,035	56,889	282,924		282,924	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(15)	55,094	5,097	60,191	B-3 & B-15
7	Provision for Income Taxes	<u>38,814</u>	<u>(46,825)</u>	<u>(8,011)</u>	<u>40,707</u>	<u>32,696</u>	B-3 & C-1
8	OPERATING EXPENSES	<u>372,603</u>	<u>9,542</u>	<u>382,146</u>	<u>45,804</u>	<u>427,950</u>	
9	NET OPERATING INCOME	<u>50,393</u>	<u>(16,327)</u>	<u>34,066</u>	<u>67,470</u>	<u>101,536</u>	
11	RATE BASE	<u>891,676</u>		<u>1,271,300</u>		<u>1,066,093</u>	
12	RATE OF RETURN	<u>5.65%</u>		<u>2.68%</u>		<u>9.52%</u>	

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

0040

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

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

Line No	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	60,500	365,751	B-3 & B-4
2	Operation & Maintenance	236,361	9,675	246,037		246,037	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	922	25,293	2,722	28,016	B-3 & B-15
7	Provision for Income Taxes	(24,974)	21,945	(3,029)	21,742	18,713	B-3 & C-1
8	OPERATING EXPENSES	<u>253,674</u>	<u>29,276</u>	<u>282,950</u>	<u>24,464</u>	<u>307,414</u>	
9	NET OPERATING INCOME	<u>33,095</u>	<u>(10,794)</u>	<u>22,301</u>	<u>36,035</u>	<u>58,337</u>	
11	RATE BASE	<u>416,791</u>		<u>676,271</u>		<u>612,897</u>	
12	RATE OF RETURN	<u>7.94%</u>		<u>3.30%</u>		<u>9.52%</u>	

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

0041

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Compa Utilities Inc. of Florida - Pasco County
 Docket 020071-WS
 Schedule Year Enc 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.		(\$6,784)	18,482	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(6,784)</u>	<u>0</u>	<u>18,482</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		113,274		60,500
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>113,274</u>	<u>0</u>	<u>60,500</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	19,246		6,011	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	35,309		11,028	
7	Additional costs for monthly billing	0		0	
8	Pension and other Benefits are adjusted to reflect salary adjustments.	(1,422)		(8,537)	
9	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	3,756		1,173	
10	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>56,889</u>	<u>0</u>	<u>9,675</u>	<u>0</u>
11	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.	2,565		(2,565)	
12	Amortization of CIAC is reduced for U&U adjustment (Calc. shown on schedule A-7	0		0	
13	To properly negate the effect of PAA amortization for regulatory purposes.	(3,072)		(701)	
14	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(15)	5,097	922	2,722
15	Income Taxes have been adjusted to reflect operating revenue and expense adjustments	(46,825)	40,707	21,945	21,742
16	Total Operating Expense Adjustments	<u>9,542</u>	<u>45,804</u>	<u>29,276</u>	<u>24,464</u>
17	Total Adjustments to Net Operating Income	<u>(16,327)</u>	<u>67,470</u>	<u>(10,794)</u>	<u>36,035</u>

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule B-4
 Page 1 of 3

Preparer Steven M. Lubertozzi

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

Line No.	WATER SALES		(1) Per Books Water	SEWER SALES		(2) Per Books Sewer
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$361,700	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	52,752	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	275,976
8	462.2	Private Fire Protection		522.2	Measured - Commercial	9,281
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	<u>414,452</u>	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	<u>285,257</u>
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	8,544		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	<u>8,544</u>	536	Uncollectible Accounts	
24					Misc. Service Revenues	<u>1,513</u>
25		TOTAL WATER OPERATING REVENUES	<u>\$422,996</u>		TOTAL OTHER SEWER REVENUES	<u>1,513</u>
26						
27					TOTAL SEWER OPERATING REVENUES	<u>\$286,769</u>

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		(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	\$346,029	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	61,639	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	294,354
8	462.2	Private Fire Protection		522.2	Measured - Commercial	9,384
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	407,668	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	303,738
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	8,544		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	8,544	536	Uncollectible Accounts	
24					Misc. Service Revenues	1,513
25		TOTAL WATER OPERATING REVENUES	\$416,212		TOTAL OTHER SEWER REVENUES	1,513
26						
27					TOTAL SEWER OPERATING REVENUES	\$305,251

0044

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	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

0045

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Compa Utilities Inc of Florida - Pasco 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	5,463	4,588	3,674	4,550	4,588	4,551	4,589	4,554	4,593	4,554	4,593	5,635	55,930	35,309	91,240
2	603	Salaries & Wages - Officers, Etc													0		0
3	604	Employee Pensions & Benefits	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	21,524	(1,422)	20,102
4	610	Purchased Water	1,222	737	700	715	553	1,200	84	350	537	522	749	536	7,905		7,905
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	1,896	1,245	999	1,020	2,023	815	1,113	1,076	1,327	1,141	1,269	1,664	15,588		15,588
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	922	0	776	463	310	98	897	179	100	237	118	597	4,699		4,699
9	620	Mat. & Sup /Maint & Rep	3,883	3,529	2,225	5,148	3,167	2,962	2,298	515	2,098	1,845	3,507	31,062	62,239		62,239
10	631	Contractual Services - Engr	65	65	65	65	65	65	65	65	65	65	65	65	775		775
11	632	Contractual Services - Acct.	95	95	95	95	95	95	95	95	95	95	95	95	1,144		1,144
12	633	Contractual Services - Legal	632	632	632	632	438	438	438	438	438	438	438	438	6,029		6,029
13	634	Contractual Services - Mgmt													0		0
14	635	Contractual Services - Other	(792)	(792)	(792)	(597)	(598)	(598)	(598)	(598)	(598)	(598)	(598)	10,508	3,352		3,352
15	641	Office Supplies & Utilities	69	86	134	80	98	330	104	102	83	79	79	8,876	10,120		10,120
16	642	Testing Expense	201	1,504	316	285	931	250	203	1,569	394	355	1,589	271	7,866		7,866
17	650	Transportation Expenses	766	766	766	766	766	766	766	766	766	766	766	766	9,195		9,195
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	979	979	979	979	979	979	979	979	979	979	979	979	11,743		11,743
22	660	Advertising Expense													0		0
23	666	Reg Comm Exp - Rate Case Amort	332	332	332	332	332	332	332	332	332	332	332	332	3,988	19,246	23,234
24	667	Reg Comm Exp - Other													0		0
25	660	Bad Debt Expense	45	54	19	(34)	331	366	29	109	66	145	233	111	1,473		1,473
26	665	Miscellaneous Expenses	0	0	0	0	0	26	0	0	0	0	18	2,420	2,463	3,756	6,219
27		TOTAL	17,571	15,613	12,714	16,292	15,872	14,469	13,188	12,324	13,069	12,750	16,025	66,149	226,035	56,889	282,925

Note:

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	31,092	11,028	42,121
2	703	Salaries & Wages - Officers, Etc													0		0
3	704	Employee Pensions & Benefits	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	14,816	(8,537)	6,278
4	710	Purchased Sewage Treatment	7,885	10,707	9,664	8,700	9,608	8,200	7,065	4,511	8,696	37,762	386	2,958	116,142		116,142
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	308	346	264	204	234	60	223	165	210	244	179	431	2,868		2,868
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	274	0	101	126	214	67	39	124	69	163	33	411	1,621		1,621
9	720	Mat. & Sup /Maint & Rep	4,243	1,126	955	233	308	778	483	1,828	176	1,890	1,933	20,370	34,323		34,323
10	731	Contractual Services - Engr	44	44	44	44	44	44	44	44	44	44	44	44	534		534
11	732	Contractual Services - Acct	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	301	301	301	301	301	301	301	301	301	301	301	301	3,616		3,616
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	(346)	(346)	(346)	(212)	(346)	(346)	(346)	(346)	(346)	(346)	(346)	7,299	3,629		3,629
15	741	Office Supplies & Utilities	47	59	92	55	68	227	72	70	57	55	54	6,110	6,966		6,966
16	742	Testing Expense	1	38	38	1	640	0	57	45	0	67	1	0	887		887
17	750	Transportation Expenses	527	527	527	527	527	527	527	527	527	527	527	527	6,329		6,329
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	674	674	674	674	674	674	674	674	674	674	674	674	8,083		8,083
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort	229	229	229	229	229	229	229	229	229	229	229	229	2,745	6,011	8,756
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	31	37	13	(24)	228	252	20	75	45	100	160	76	1,014		1,014
26	775	Miscellaneous Expenses	0	0	0	0	0	18	0	0	0	0	12	1,666	1,696	1,173	2,869
27	TOTAL		18,044	17,569	16,383	14,685	16,556	14,858	13,214	12,072	14,509	45,536	8,014	44,922	236,361	9,675	246,037

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/93	(4) Difference \$	(5) Difference %
1	601 Salaries & Wages - Employees	\$55,930	\$26,832	\$29,098	108.4%
2	603 Salaries & Wages - Officers, Etc.	0	1,680	(1,680)	n/a
3	604 Employee Pensions & Benefits	21,524	5,068	16,456	324.7%
4	610 Purchased Water	7,905		7,905	n/a
5	611 Sludge Removal Expenses	0		0	n/a
6	615 Purchased Power	15,588	4,068	11,520	283.2%
7	616 Fuel for Power Purchased	0		0	n/a
8	618 Chemicals	4,699	515	4,184	812.5%
9	620 Mat. & Sup./ Maint. & Rep.	62,239	8,812	53,427	606.3%
10	631 Contractual Services - Engr.	775	44	731	1662.2%
11	632 Contractual Services - Acct.	1,144	830	314	37.9%
12	633 Contractual Services - Legal	6,029	507	5,522	1089.2%
13	634 Contractual Services - Mgmt.	0		0	n/a
14	635 Contractual Services - Other	3,352	4,283	(931)	(21 7%)
15	641 Office Supplies & Utilities	10,120		10,120	n/a
16	642 Testing Expense	7,866		7,866	n/a
17	650 Transportation Expenses	9,195	3,136	6,059	193.2%
18	656 Insurance - Vehicle	0	922	(922)	n/a
19	657 Insurance - General Liability	0	608	(608)	n/a
20	658 Insurance - Workman's Comp	0	481	(481)	n/a
21	659 Insurance - Other	11,743	979	10,764	1099.5%
22	660 Advertising Expense	0		0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	3,988		3,988	#DIV/0!
24	667 Reg. Comm. Exp. - Other	0		0	#DIV/0!
25	660 Bad Debt Expense	1,473	257	1,216	n/a
26	665 Miscellaneous Expenses	2,463	7,004	(4,541)	n/a
27	TOTAL	\$226,035	\$66,026	\$160,009	70.8%
28	Total Customer Equivalents	2,741	584	2,157	369.3%
29	Consumer Price Index - U	176.7	124.0	52.7	29.8%
38	Combined Effect of Customer Growth & CPI-U				399.2%

NOTE: Pasco County was a water only system at the time of the last rate case

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

Schedule B-8
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 12/31/01	(3) Year End 12/31/96	(4) Difference \$	(5) Difference %
1	701 Salaries & Wages - Employees	\$31,092	\$37,398	(6,306)	n/a
2	703 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	704 Employee Pensions & Benefits	14,816	629	14,187 (1)	2255.5%
4	710 Purchased Sewage Treatment	116,142	62,598	53,544 (2)	85.5%
5	711 Sludge Removal Expenses	0	1,420	(1,420)	n/a
6	715 Purchased Power	2,868	1,597	1,271 (3)	79.6%
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	1,621	114	1,507 (4)	1321.6%
9	720 Mat. & Sup./Mant. & Rep.	34,323	14,229	20,094 (5)	141.2%
10	731 Contractual Services - Engr.	534	28	506 (6)	1806.1%
11	732 Contractual Services - Acct	0	85	(85)	n/a
12	733 Contractual Services - Legal	3,616	95	3,521 (7)	3706.3%
13	734 Contractual Services - Mgmt.	0	44	(44)	n/a
14	735 Contractual Services - Other	3,629	238	3,391 (8)	1424.7%
15	741 Office Supplies & Utilities	6,966	0	6,966	n/a
16	742 Testing Expense	887	0	887	n/a
17	750 Transportation Expenses	6,329	6,041	288	4.8%
18	756 Insurance - Vehicle	0	0	0	n/a
19	757 Insurance - General Liability	0	0	0	n/a
20	758 Insurance - Workman's Comp	0	0	0	n/a
21	759 Insurance - Other	8,083	4,628	3,455 (9)	74.7%
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	2,745	6,183	(3,438)	(55.6%)
24	767 Reg. Comm. Exp. - Other	0	705	(705)	(100.0%)
25	770 Bad Debt Expense	1,014	499	515 (10)	103.3%
26	775 Miscellaneous Expenses	1,696	651	1,045 (11)	160.4%
27	TOTAL	\$236,361	\$137,182	\$99,179	42.0%
28	Total Customer Equivalents	856	718	138	16.1%
29	Consumer Price Index - U	176.7	158.6	18.1	10.2%
38	Combined Effect of Customer Growth & CPI-U				26.4%

NOTE: Pasco county was a water only utility at the time of the last rate case.

- (1) Insurance and Benefit expenses have increase due to increased premiums and inflation
- (2) The number of facilities treating sewage for the Utility has increased as did the cost.
- (3) Purchased power increased from three plants to five plants.
- (4) The Utility increase chemical usage and frequency increased and prices increased.
- (5) This increase was due to an increase in communication expenses.
- (6) The Utility has seem an increase in the number of Engineering projects in the fast several years.
- (7) Litigation costs continue to increase as did the number of legal related activities
- (8) The Utility has seem an increase in the number of Engineering and Legal projects in the past several years.
- (9) Insurance and Benefit expenses have increase due to increased premiums and inflation
- (10) Bad Debt has increase faster then the Combined effedt but is less then one half of one percent.
- (11) Misc. Expenses have increased due to additional employees

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No	(2) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
1	Water Service Corporation	Legal Fees	9,645	Legal counsel.
2	Water Service Corporation	Accounting	1,144	Independent accounting and tax services
3	Water Service Corporation	Engineering Fees	1,309	Engineering services
4	Water Service Corporation	Outside Computer Service	104	Computer service.
5	Water Service Corporation	Employment Finder Fees	316	Employment service
6	Water Service Corporation	Other Ouside Charges	6,560	Miscellaneous services.
7	Total		<u>19,079</u>	

0050

Analysis of Rate Case Expense

Florida Public Service Commission

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

Schedule B-10
 Page 1 of 1

Preparer Steven M Lubertozzi

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

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

Estimate Through

- PAA
- Commission Hearing (contested)

Amortization period Four Years

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

Compa Utilities Inc. of Florida - Pasco County

Schedule B-11

Docket 020071-WS

Page 1 of 1

Schedule Year Ended 12/31/01

Interim Final

Preparer: Steven M. Lubertoza

Historical Projected

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

(1) See attachments to Test Year approval letters for all other projects.

0052

Allocation of Expenses

Florida Public Service Commission

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

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

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

Line No	G/L Acct No	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage 36.22%	
			Other Companies/ Systems		Description of Allocation Method	Other Companies/ Systems		Pasco		
			UIF	Total		UIF	Total	76.20% Water	23.80% Sewer	
Water Service Corp Allocated Expenses										
1	508	Salaries - Office	3.3%	96.7%	100.0%	31,307	907,279	938,586	8,641	2,699
2	524	Outside Services	4.1%	95.9%	100.0%	19,271	453,296	472,567	5,319	1,661
3	531	Pension & Benefits	3.5%	96.5%	100.0%	12,647	345,316	357,963	3,491	1,090
4	534	Insurance	3.8%	96.2%	100.0%	36,137	913,332	949,469	9,974	3,115
5	553	Office Supplies	3.5%	96.5%	100.0%	3,444	95,591	99,035	951	297
6	555	Office Utilities	3.7%	96.3%	100.0%	1,764	46,086	47,850	487	152
7	557	Office Maintenance	3.7%	96.3%	100.0%	4,352	113,759	118,111	1,201	375
8	559	Miscellaneous	4.2%	95.8%	100.0%	7,925	182,607	190,532	2,187	683
9	604	Operators Expense				0	0	0	0	0
10		Sub-Total O & M Expenses				116,847	3,057,266	3,174,113	32,249	10,073
11	710	Depreciation	3.7%	96.3%	100.0%	7,235	189,118	196,353	1,997	624
12	721	Taxes Other Than Income	3.7%	96.3%	100.0%	11,518	301,068	312,586	3,179	993
13	748	Other Income	3.7%	96.3%	100.0%	(602)	(15,746)	(16,348)	(166)	(52)
14	771	Interest Expense	3.7%	96.3%	100.0%	14,191	369,293	383,484	3,917	1,223
15		Total Expenses				149,189	3,900,999	4,050,188	41,176	12,861
Utilities, Inc. of Florida Allocated Expenses										
17	553	Office Supplies	-92.2%	7.8%	100.0%	(46,486)	3,947	50,433	(12,830)	(4,007)
18	555	Office Utilities	-87.0%	13.0%	100.0%	(11,724)	1,753	13,477	(3,236)	(1,011)
19	559	Miscellaneous	-87.0%	13.0%	100.0%	(41,516)	6,203	47,719	(11,458)	(3,579)
20	650	Transportation Expenses	-54.6%	45.4%	100.0%	(53,549)	44,599	98,148	(14,779)	(4,616)
21	604	Operators Expense	-87.0%	13.0%	100.0%	(4,891)	730	5,621	(1,350)	(422)
22		Sub-Total O & M Expenses				(158,166)	57,233	215,399	(43,653)	(13,634)
23	721	Taxes Other Than Income	-87.0%	13.0%	100.0%	(4,092)	610	4,702	(1,129)	(353)
24	710	Depreciation	-63.8%	36.2%	100.0%	(90,099)	51,174	141,273	(24,867)	(7,767)
25		Total Expenses				(252,357)	109,016	361,373	(69,650)	(21,754)

Note: Allocation methodology is based predominantly on customer equivalents

0053

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,008		1,008	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	496		496	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	7,338		7,338	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 Genaration Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	7,223		7,223	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	97		97	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	1,921		1,921	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	1,137		1,137	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,648		2,648	0.00%	0
25	331.4 Transm. & Distribution Mains	10,656		10,656	0.00%	0
26	333.4 Services	3,072		3,072	0.00%	0
27	334.4 Meters & Meter Installations	6,737		6,737	0.00%	0
28	335.4 Hydrants	1,177		1,177	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,671		1,671	0.00%	0
33	340.5 Office Furniture & Equipment	1,523		1,523	0.00%	0
34	341.5 Transportation Equipment	14,147		14,147	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	1,637		1,637	0.00%	0
37	344.5 Laboratory Equipment	8		8	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	811		811	0.00%	0
40	347.5 Misc Equip (Computer)	840		840	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	64,149	0	64,149		0

0054

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	84		84	0.00%	0
2	352.1 Franchises	0		0	0.00%	0
3	389.1 Other Plant & Misc Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	942		942	0.00%	0
7	360.2 Collection Sewers - Force	3,642		3,642	0.00%	0
8	361.2 Collection Sewers - Gravity	7,212		7,212	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	1,890		1,890	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	0		0	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	600		600	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	8,857		8,857	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381.4 Plant Sewers	2,545		2,545	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391.5 Transportation Equipment	4,418		4,418	0.00%	0
32	392.5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394.5 Laboratory Equipment	0		0	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396.5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	262		262	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	30,452	0	30,452		0

0055

Taxes Other Than Income

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	19,010	9,770	26,298	31	55,109
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(305)				(305)
3	Payroll tax increase due to salary adjustment		290			290
4	Adjusted Test Year	18,705	10,060	26,298	31	55,094
5	RAF assoc. with revenue adjustments	5,097				5,097
6	Total Balance	<u>23,802</u>	<u>10,060</u>	<u>26,298</u>	<u>31</u>	<u>60,191</u>
Sewer						
1	Test Year Per Books	13,085	3,052	8,214	21	24,372
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	832				832
3	Payroll tax increase due to salary adjustment		90			90
4	Adjusted Test Year	13,917	3,142	8,214	21	25,293
5	RAF assoc. with revenue adjustments	2,722				2,722
6	Total Balance	<u>16,639</u>	<u>3,142</u>	<u>8,214</u>	<u>21</u>	<u>28,016</u>

0056

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule C-1
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	10,020	41,389	51,409
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>239</u>	<u>51,170</u>	<u>51,409</u>
	Water Operations	Deferred	6,609	(6,609)	0
		Current	32,297		32,696
	Sewer Operations	Deferred	(4,253)	4,253	0
		Current	<u>(20,781)</u>		<u>18,713</u>
	Total		<u>13,873</u>	<u>(2,357)</u>	<u>51,409</u>

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

0057

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Utilities Inc of Florida - Pasco 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)	83,488	76,384	159,873	101,536	58,337
2 Add Income Tax Expense Per Books (Sch. B-1, B-2)	13,840	37,569	51,409	32,696	18,713
3 Subtotal	97,328	113,953	211,282	134,232	77,050
4 Less: Interest Charges (Sch. C-3)	64,569	9,614	74,183	47,104	27,080
5 Taxable Income Per Books	32,759	104,339	137,098	87,128	49,970
Schedule M Adjustments.					
6 Permanent Differences (From Sch C-4)	(22,588)	22,588	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	(5,648)	5,648	0	0	0
9 Taxable Income Before State Taxes	27,111	109,987	137,098	87,128	49,970
10 Less State Income Tax Exemption (\$5,000)	(5,000)		(5,000)	(2,500)	(2,500)
11 State Taxable Income	22,111	109,987	132,098	84,628	47,470
12 State Income Tax (5.5% of Line 11)	1,216	6,050	7,266	4,655	2,611
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	1,216	6,050	7,266	4,655	2,611
16 Federal Taxable Income (Line 9 - Line 15)	25,895		129,832	82,473	47,359
17 Federal Income Tax Rate	34%	34%	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	8,804	0	44,143	28,041	16,102
19 Current Federal Inc. Taxes (Line 18)	8,804	0	44,143	28,041	16,102
Summary:					
20 Current State Income Taxes (Line 15)	1,216	6,050	7,266	4,655	2,611
21 Current Federal Income Taxes (Line 19)	8,804	35,339	44,143	28,041	16,102
22 Total Current Income Tax Expense (To C-1)	10,020	41,389	51,409	32,696	18,713

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

0058

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Utilities Inc of Florida - Pasco 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	87,157	(12,974)	74,183	47,104	27,080
3	AFUDC (not used for tax calculation)	(22,588)	22,588	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>64,569</u>	<u>9,614</u>	<u>74,183</u>	<u>47,104</u>	<u>27,080</u>

0059

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

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

Schedule C-4
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Interest during construction

(22,588)

Supporting Schedules: None
Recap Schedules: C-2

0060

Deferred Income Tax Expense

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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. Lubertozi

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)	(234,906)	(73,369)
2	Tax Depreciation and Amortization	327,983	249,923	78,060
3	Difference	19,708	15,017	4,691
4	Other Timing Differences (Itemize):			
5	Deferred Maintenance	(6,210)	(4,732)	(1,478)
6	Deferred Reg. Comm Exp.	(33,262)	(25,346)	(7,916)
7	Amorization of Org. Costs	(2,700)	(2,057)	(643)
		5,524	4,209	1,315
8	Total Timing Differences (To C-2)	16,940	12,908	4,032
9	Timing Differences For State Deferred Taxes:			
10	Deferred Maintenance	(33,262)	(25,346)	(7,916)
11	Deferred Reg. Comm Exp.	(2,700)	(2,057)	(643)
12	CIAC Plant and/or conn. fees	(6,210)	(4,732)	(1,478)
13	Total	(42,172)	(32,135)	(10,037)
14	State Tax Rate	5.50%		
15	State Deferred Taxes (Line 14 x Line 13)	(2,319)	(1,767)	(552)
16	Correction/Adjustment	(204)	(155)	(49)
17	Total State Deferred Tax	(2,523)	(1,923)	(601)
18	Timing Differences For Federal Deferred Taxes:			
19	Depreciation Difference	19,708	15,017	4,691
20	Deferred Maintenance	(33,262)	(25,346)	(7,916)
21	Deferred Reg. Comm Exp.	(2,700)	(2,057)	(643)
22	Amorization of Org. Costs	5,524	4,209	1,315
23	CIAC Plant and/or conn. fees	(6,210)	(4,732)	(1,478)
24	Total	(16,940)	(12,908)	(4,032)
25	Deferred SIT	(2,523)	(1,923)	(601)
26	Net Total	(14,417)	(10,985)	(3,431)
27	Federal Tax Rate	34.00%		
28	Federal Deferred Taxes (Line 26 x Line 27)	(4,902)	(3,735)	(1,167)
29	Correction/Adjustment	(2,356)	(1,795)	(561)
31	Total Federal Deferred Tax	(7,258)	(5,530)	(1,727)
32	Add: State Deferred Taxes (Line 17)	(2,523)	(1,923)	(601)
33	Total Deferred Tax Expense (To C-1)	(9,781)	(7,453)	(2,328)

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 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 & Federal				Ending Balance
		Beginning Balance	Current Year Deferral	Flowback Current Year	Miscellaneous Adjustments	
1	12/31/92	310,944				
2	Tap Fees			(2619)		
3	Def. Rate Case Exp		(1564)			
4	Def. Maintenance		754			
5	Def. Origination		2,190			
6	Def. ACRS		14,880			
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		14,880		0	
15						280,969
16	12/31/94	280,969				
17	Tap Fees		512	(228)	(752)	
18	Def. Rate Case Exp		286		0	
19	Def. Maintenance		(285)		0	
20	Def. Origination		7,386		0	
21	Def. ACRS		2,190		0	
22					0	271,860
23	12/31/95	271,860				
24	Tap Fees		1,067	(267)		
25	Def. Rate Case Exp		2,683			
26	Def. Maintenance		(5,367)			
27	Def. Origination		(2,973)			
28	Def. ACRS		(2,190)		(850)	
29						279,757
30	12/31/96	279,757				
31	Tap Fees		(159)	(348)		
32	Def. Rate Case Exp		8,991			
33	Def. Maintenance		16,631			
34	Def. Origination		(8,882)			
35	Def. ACRS		(2,274)			
36						265,798
37	12/31/97	265,798				
38	Tap Fees		(734)	(224)	777	
39	Def. Rate Case Exp		1,367			
40	Def. Maintenance		16,435			
41	Def. Origination		5,594			
42	Def. ACRS		(101)			
43						242,684
44	12/31/98	242,684				
45	Tap Fees			(216)		
46	Def. Rate Case Exp		1,409			
47	Def. Maintenance		13,730			
48	Def. Origination		1,925			
49	Def. ACRS		(101)			
50						225,937
51	12/31/99	225,937				
52	Tap Fees		0	(211)		
53	Def. Rate Case Exp		(932)			
54	Def. Maintenance		7,598			
55	Def. Origination		1,887			
56	Def. ACRS		(101)			
57						217,696
58	12/31/00	217,696				
59	Tap Fees		0	(206)	0	
60	Def. Rate Case Exp		(700)		0	
61	Def. Maintenance		(6,100)		0	
62	Def. Origination		(3,719)		0	
63	Def. ACRS		(101)		0	
64						228,522
65	12/31/01	228,522				
66	Tap Fees		342	(204)	0	
67	Def. Rate Case Exp		149		0	
68	Def. Maintenance		(2,256)		0	
69	Def. Origination		(3,845)		0	
70	Def. ACRS		(1,896)		0	
71						236,232

Accumulated Deferred Income Taxes
Summary

Florida Public Service Commission

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

Schedule C-6
Page 2 of 3
Preparer Steven M 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

		Accumulated Deferred Income Taxes - State (Account 190.2)				
Line		Beginning Balance	Current Year Deferral	Flowback Current Year	Miscellaneous Adjustments	Ending Balance
1	12/30/88	8,170				8,170
2	12/30/89	8,170				
	Tap Fees		424	(72)	0	
	Def. Rate Case Exp		(1264)		0	
	Def. Maintenance		(39)		0	
3	12/30/90	7,219				7,219
	Tap Fees		512	(228)	(752)	
	Def. Rate Case Exp		(658)		0	
	Def. Maintenance		(509)		0	
4	12/30/91	8,854				8,854
	Tap Fees		1,067	(267)	0	
	Def. Rate Case Exp		2,683		0	
	Def. Maintenance		(1520)		0	
5	12/30/92	6,891				6,891
	Tap Fees		(159)	(348)	0	
	Def. Rate Case Exp		2,756		0	
	Def. Maintenance		958		0	
6	12/30/93	3,684				3,684
	Tap Fees		(734)	(224)	0	
	Def. Rate Case Exp		2,295		0	
	Def. Maintenance		329		0	
7	12/30/94	2,018				2,018
	Tap Fees			(216)	0	
	Rate Case Exp		1,409		0	
	Def. Maintenance		323		0	
8	12/30/95	502				502
	Tap Fees			(211)	0	
	Def. Rate Case Exp		(932)		0	
	Def. Maintenance		(637)		0	
9	12/30/96	2,282				2,282
	Tap Fees			(206)	0	
	Def. Rate Case Exp		(700)		0	
	Def. Maintenance		(658)		0	
10	12/30/97	3,846				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 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 - Federal (Account 190.1)				
		Beginning Balance	Current Year Deferral	Flowback Current Year	Miscellaneous Adjustments	Ending Balance
1	12/30/88	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	12/30/89	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	12/30/90	249,648				
	Tap Fees			(2993)		
	Def. Rate Case Exp		(3847)			
	Def. Maintenance		(2973)			
	Def. Origination		(2190)			
	Def. ACRS		(25327)			
						286,978
4	12/30/91	286,978				
	Tap Fees		6,235	(2869)		
	Def. Rate Case Exp		15,673			
	Def. Maintenance		(8882)			
	Def. Origination		(2274)			
	Def. ACRS		(21009)		(650)	
						300,954
5	12/30/92	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	12/30/93	301,795				
	Tap Fees			(2995)	777	
	Def. Rate Case Exp		13,407			
	Def. Maintenance		1,925			
	Def. Origination		(101)			
	Def. ACRS		(17745)			
						306,527
7	12/30/94	306,527				
	Tap Fees			(2556)		
	Def. Rate Case Exp		8,235			
	Def. Maintenance		1,887			
	Def. Origination		(101)			
	Def. ACRS		(13896)			
						312,958
8	12/30/95	312,958				
	Tap Fees			(2358)		
	Def. Rate Case Exp		(5442)			
	Def. Maintenance		(3719)			
	Def. Origination		(101)			
	Def. ACRS		(16878)			
						341,456
9	12/30/96	341,456				
	Tap Fees			(2107)	0	
	Def. Rate Case Exp		(4085)		0	
	Def. Maintenance		(3845)		0	
	Def. Origination		(1896)		0	
	Def. ACRS		(8907)		0	
						362,296
10	12/30/97	362,296				
	Tap Fees		1,995	(1727)	0	
	Def. Rate Case Exp		868		0	
	Def. Maintenance		10,687		0	
	Def. Origination		(1879)		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. Lubertozi

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

1.5% ITC

Line No	Year	Gross ITC	Acc	Net	1995	1996	1997	1998	1999	2000	2001
			Amort	ITC							
			12/31/94	12/31/94							
1	Prior	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279
2	1981	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106
3	1982	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281
4	1983	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785
5	1984	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565
6	1985	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194
7	1986	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146
					<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>	<u>2,356</u>
					<u>(131,155)</u>	<u>(128,799)</u>	<u>(126,443)</u>	<u>(121,731)</u>	<u>(119,375)</u>	<u>(117,019)</u>	<u>(114,663)</u>

Supporting Schedules None

Recap Schedules C-2, C-3, C-10, D-2, A-19

Investment Tax Credits Analysis

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

Not Applicable.

0063

Parent Debt Information

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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.

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
----------	-------------	--------	------------	-----------	---------------

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.

0064

Income Tax Returns

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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.

0065

Miscellaneous Tax Information

Florida Public Service Commission

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

Schedule C-10
Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0066

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	756,856	45.10%	8.59%	3.87%
2	Short-Term Debt	138,380	8.24%	6.62%	0.55%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	765,993	45.62%	11.06%	5.05%
5	Customer Deposits	14,973	0.89%	6.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.17%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>1,678,990</u>	<u>100.00%</u>		<u>9.52%</u>

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

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

0067

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 [x]
Historical [x] Projected []

Schedule D-2
Page 1 of 1

Preparer: Steven M. Lubertozi

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

Line No.	(1) Class of Capital	(2) Balance 12/31/01	Balance 12/31/00	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	(71,720,067)	45.56%	756,856	
2	Short-Term Debt	23,801,000	7,517,000	13,255,885	(13,117,505)	8.33%	138,380	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	76,392,764	69,945,301	73,349,304	(72,583,311)	46.11%	765,993	
5	Customer Deposits	75,970	66,345	72,664	(57,691)	0.00%	14,973	
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	0.00%	0	
10	Total	<u>170,271,464</u>	<u>150,032,492</u>	<u>159,157,563</u>	<u>(157,478,574)</u>	<u>100.00%</u>	<u>\$1,678,990</u>	

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

0068

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

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

0070

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-5
Page 1 of 1
Preparer Steven M Lubertozzi

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Thirteen Mth Average Principal Amount Outstanding 12/31/01	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	9.16% \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	5,307,692	1,000,000				9,787	486,185	495,972	9.34%
3	9.01% \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	10,269,231	1,500,000				18,937	925,258	944,194	9.19%
4	8.42% \$5,857,143 due in annual installments beginning 2009	1/2000 - 1/2015	41,000,000	41,000,000	0				75,605	3,452,200	3,527,805	8.60%
5	7.87% due June 1, 2005	6/1/95 - 6/1/05	66,000,000	15,000,000	0.00%				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>132,345,623</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> #	8.59%

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

0071

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

Line No	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Thirteen Month Average Principal Amount Outstanding	(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) Basis of Variable Rate (i.e. Prime / 2%)	(11) Interest Cost (Test Year Cost Rate) x Col (4)	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 8.1% to 9.5% promissory note payable to bank through 2017		345,623	345,623	0						27,995	27,995	8.10%

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

0072

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule D-7
 Page 1 of 1

Preparer: Steven M. Lubertozi

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

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

0073

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

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

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2)			(3)			(4)			(5)			(6)			(7)		
	Pre-Index Bimonthly Rates			Index Adjusted Bimonthly Rates			Water Proposed Bimonthly Rates			Pre-Index Bimonthly Rates			Sewer Index Adjusted Bimonthly Rates			Proposed Bimonthly Rates		
Residential																		
<u>Wis-Bar</u>																		
5/8" Meter	\$	15.56	\$	15.56	\$	13.23	\$	10.98	\$	10.98	\$	13.17	\$	10.98	\$	10.98	\$	13.17
5/8" Meter (Water-629)								\$	10.98	\$	10.98	\$	13.17					
5/8" Meter Multi								\$	7.32	\$	7.32	\$	13.17					
Gallonage Charge	\$	1.89	\$	1.89	\$	1.50												
<u>Buena Vista</u>																		
5/8" Meter	\$	8.88	\$	8.88	\$	13.23												
Gallonage Charge		0.43		0.43	\$	1.50												
<u>Summertree/Paradise Pt.</u>																		
5/8" Meter	\$	7.85	\$	7.95	\$	13.23	\$	10.25	\$	10.36	\$	13.17						
Gallonage Charge	\$	1.49	\$	1.51	\$	1.50	\$	7.72	\$	7.80	\$	9.04						
<u>Orangewood</u>																		
5/8" Meter	\$	18.76	\$	19.00	\$	13.23												
1" Meter	\$	46.93	\$	47.54	\$	59.43												
Gallonage Charge	\$	1.09	\$	1.10	\$	1.50												
General Service																		
<u>Orangewood</u>																		
5/8" Meter	\$	18.76	\$	19.00	\$	13.23												
1" Meter	\$	46.93	\$	47.54	\$	59.43												
2" Meter	\$	150.11	\$	152.05	\$	190.06												
1.5" Meter	\$	93.81	\$	95.02	\$	118.70												
4" Meter	\$	469.07	\$	475.12	\$	593.90												
5/8" Meter Irrigation	\$	18.76	\$	19.00	\$	13.23												
1.5" Meter Irrigation	\$	93.81	\$	95.02	\$	118.78												
Gallonage Charge/MG	\$	1.09	\$	1.10	\$	1.50												
Commercial																		
<u>Summertree/Paradise Pt.</u>																		
5/8" Meter	\$	7.85	\$	7.95	\$	13.23	\$	10.25	\$	10.36	\$	13.17						
1" Meter	\$	19.66	\$	19.91	\$	59.43	\$	25.63	\$	25.90	\$	31.08						
2" Meter	\$	62.89	\$	63.70	\$	118.70	\$	82.02	\$	82.90	\$	99.48						
Gallonage Charge	\$	1.49	\$	1.51	\$	1.50	\$	8.08	\$	8.17	\$	9.04						

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

Schedule E-2
 Page 1 of 6

Preparer: Steven M Lubertozzi

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

Effective rate prior to index filing
 Rates effective dates 1/1/01 - 7/14/01

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average bill</u>	<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	15.56	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	8.88	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.49	\$ 7.85	11.01	\$109,334
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.09	\$ 18.76	23.51	\$92,859
1" Meter	94,250	24	\$1.09	\$ 46.93	51.21	\$666
Total Residential	100,293,133	31,163				\$343,532
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$1.09	\$ 18.76	23.03	\$2,785
1" Meter	1,306,797	84	\$1.09	\$ 46.93	63.89	\$3,395
2" Meter	101,900	12	\$1.09	\$150.11	159.37	\$1,012
1.5" Meter	312,100	12	\$1.09	\$ 93.81	122.16	\$903
4" Meter	0	0	\$1.09	\$469.07		\$0
5/8" Meter Irrigation	0	0	\$1.09	\$ 18.76		\$0
1.5" Meter Irrigation	0	0	\$1.09	\$ 93.81		\$0
Total General Service	2,520,259	312				\$8,095
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.49	\$ 7.85	85.77	\$5,592
1" Meter	308,270	24	\$ 1.49	\$ 19.66	38.80	\$931
2" Meter	20,896,040	240	\$ 1.49	\$ 62.89	192.62	\$46,229
Total Commercial	24,613,780	329				\$2,752
Total Water Revenues	127,427,172	31,804				\$404,379

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

0075	Misc Serv. Revenue	8,544
	Total Revenue	\$412,923
	Total Booked Revenue	\$422,996
	Difference	(\$10,073)

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

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

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

Effective rates after index filing
Effective dates 7/15/01 - 12/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	15.56	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	8.88	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.51	\$ 7.95	11.16	\$110,748
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 19.00	23.80	\$93,934
1" Meter	94,250	24	\$ 1.10	\$ 47.54	51.86	\$674
Total Residential	100,293,133	31,163				\$346,029
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 19.00	23.31	\$2,817
1" Meter	1,306,797	84	\$ 1.10	\$ 47.54	64.65	\$3,434
2" Meter	101,900	12	\$ 1.10	\$ 152.05	161.39	\$1,024
1.5" Meter	312,100	12	\$ 1.10	\$ 95.02	123.63	\$913
4" Meter	0	0	\$ 1.10	\$ 475.12		\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 19.00		\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$ 95.02		\$0
Total General Service	2,520,259	312				\$8,188
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.51	\$ 7.95	86.91	\$5,667
1" Meter	308,270	24	\$ 1.51	\$ 19.91	39.31	\$943
2" Meter	20,896,040	240	\$ 1.51	\$ 63.70	195.17	\$46,841
Total Commercial	24,613,780	329				\$53,451
Total Water Revenues	127,427,172	31,804				\$407,668

Misc Serv. Revenue 8,544
Total Revenue \$416,212
Total Booked Revenue \$422,996
Difference (\$6,784)

0076

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.50	\$ 13.23	13.23	\$21,084
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$ 1.50	\$ 13.23	13.23	\$172,599
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.50	\$ 13.23	16.41	\$162,921
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.50	\$ 13.23	19.75	\$86,318
1" Meter	94,250	24	\$ 1.50	\$ 59.43	65.30	\$854
Total Residential	<u>100,293,133</u>	<u>31,163</u>				<u>\$443,776</u>
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.50	\$ 13.23	19.09	\$2,545
1" Meter	1,306,797	84	\$ 1.50	\$ 59.43	82.70	\$4,451
2" Meter	101,900	12	\$ 1.50	\$ 190.06	202.77	\$1,293
1.5" Meter	312,100	12	\$ 1.50	\$ 118.70	157.61	\$1,179
4" Meter	0	0	\$ 1.50	\$ 593.90		\$0
5/8" Meter Irrigation	0	0	\$ 1.50	\$ 13.23		\$0
1.5" Meter Irrigation	0	0	\$ 1.50	\$ 118.78		\$0
Total General Service	<u>2,520,259</u>	<u>312</u>				<u>\$9,468</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.50	\$ 13.23	91.67	\$5,977
1" Meter	308,270	24	\$ 1.50	\$ 59.43	78.69	\$1,889
2" Meter	20,896,040	240	\$ 1.50	\$ 118.70	249.30	\$59,832
Total Commercial	<u>24,613,780</u>	<u>329</u>				<u>67,698</u>
Total Water Revenues	<u>127,427,172</u>	<u>31,804</u>				<u>\$520,942</u>

0077

Effective rate prior to index filing
 Rates effective dates 1/1/01 - 7/14/01

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

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

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

Class/Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	10.98	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	10.98	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	7.32	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.72	10.25	27.24	\$270,389
Total Residential	21,845,303	11,862				\$291,515
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.08	10.25	10.25	\$53
1" Meter	308,270	24	8.08	25.63	129.41	\$3,106
2" Meter	635,910	12	8.08	82.02	510.20	\$6,122
Total Commercial	944,180	41				9,281
Total Sewer Revenues	22,789,483	11,903				300,796

Revenues per General Ledger 285,257
 Adjustments
 Adjusted Revenues per General Ledger 285,257

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

Revenues per Above 300,796
 Unreconcilable Difference (15,540)
 Unreconcilable Difference Percent -5.45%

0078

Effective rates after index filing
 Effective dates 7/15/01 - 12/31/01

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

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

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

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	10.98	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	10.98	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	7.32	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.80	10.36	27.53	\$273,228
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$294,354</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.17	10.36	10.36	\$54
1" Meter	308,270	24	8.17	25.90	130.84	\$3,140
2" Meter	635,910	12	8.17	82.90	515.85	\$6,190
Total Commercial	<u>944,180</u>	<u>41</u>				<u>9,384</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>303,738</u>

Revenues per General Ledger 285,257
 Adjustments
 Adjusted Revenues per General Ledger 285,257

Revenues per Above 303,738
 Unreconcilable Difference (18,482)
 Unreconcilable Difference Percent -6.48%

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Sewer Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average Bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	13.17	13.17	\$20,800
5/8" Meter (Water-629)	0	321	0.00	13.17	13.17	\$4,224
5/8" Meter Multi	0	36	0.00	13.17	13.17	\$474
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	9.04	13.17	33.06	\$328,197
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$353,695</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	9.04	13.17	13.17	\$68
1" Meter	308,270	24	9.04	31.08	147.19	\$3,533
2" Meter	635,910	12	9.04	99.48	578.50	\$6,942
Total Commercial	<u>944,180</u>	<u>41</u>				<u>10,543</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>364,238</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

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

Schedule E-3
 Page 1 of 1

Preparer: Steven M. Lubertozzi

Line No.	(1) Month/ Year	(2) Residential Billing Units	(3) General Service Billing Units	(4) Multi-Family Dwelling	(5) Commercial	(6) Other (Irrigation)	(7) Total
Water							
1	January-97	3,415	52	0	27	0	3,494
2	February-97	2,286	0	0	28	0	2,314
3	March-97	3,413	52	0	28	0	3,493
4	April-97	2,375	0	0	28	0	2,403
5	May-97	3,398	52	0	28	0	3,478
6	June-97	2,307	0	0	28	0	2,335
7	July-97	3,459	52	0	27	0	3,538
8	August-97	2,254	0	0	27	0	2,281
9	September-97	3,348	52	0	27	0	3,427
10	October-97	2,335	0	0	27	0	2,362
11	November-97	3,374	52	0	27	0	3,453
12	December-97	2,388	0	0	27	0	2,415
13	Total Water	<u>34,350</u>	<u>312</u>	<u>0</u>	<u>329</u>	<u>0</u>	<u>34,991</u>
Sewer							
14	January-02	1,011	0	3	3	0	1,017
15	February-02	960	0	3	4	0	967
16	March-02	972	0	3	4	0	979
17	April-02	973	0	3	4	0	980
18	May-02	976	0	3	4	0	983
19	June-02	976	0	3	4	0	983
20	July-02	985	0	3	3	0	991
21	August-02	986	0	3	3	0	992
22	September-02	984	0	3	3	0	990
23	October-02	992	0	3	3	0	998
24	November-02	997	0	3	3	0	1,003
25	December-02	1,015	0	3	3	0	1,021
26	Total Sewer	<u>11,826</u>	<u>0</u>	<u>36</u>	<u>41</u>	<u>0</u>	<u>11,903</u>
26	Total Sewer	<u>21,682</u>	<u>0</u>	<u>66</u>	<u>75</u>	<u>0</u>	<u>21,823</u>

Miscellaneous Service Charges

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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.

0082

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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> <u>Miscellaneous</u> <u>Charge</u>	<u>(2)</u> <u>Balance</u> <u>Per Books</u>	<u>(3)</u> <u>Utility</u> <u>Adjustment</u>	<u>(4)</u> <u>Adjusted</u> <u>Balance</u>
Initial Connection Fee	1,620		
Normal Reconnection Fee	4,845		
Violation Reconnection Fee	1,755		

0083

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-6

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozzi

Historical Projected

Water Sewer

Explanation: Provide a schedule of 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"	Mueller	4
(2)	4 1/4"	Mueller	5
(3)	5 1/4"	Waterous	2
(4)	5 1/4"	Kennedy	1
(5)	4 1/2"	Mueller	3
(6)	5 1/4"	Mueller	1
(7)	5 1/4"	US Pipe	24
(8)	5 1/4"	Kennedy	4
(9)	5 1/4"	American	5
(10)	5 1/4"	Kennedy	1

Private Fire Protection Service

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-7

Docket No 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

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

Not Applicable

0085

Contracts and Agreements Schedule

Florida Public Service Commission

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

Schedule E-9

Docket No: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
--------------------	---------------------------	------------------------	---------------	--	--------------------------

None

0087

Service Availability Charges Schedule

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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. Lubertozi

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	Pasco Water Proposed Charges	Present Charges	Pasco Sewer Proposed Charges
System 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
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"	\$65.00	\$65.00	N/A	N/A
1"	\$125.00	\$125.00	N/A	N/A
1-1/2"	N/A	N/A	N/A	N/A
2"	N/A	N/A	N/A	N/A
All Others	N/A	Actual Cost	N/A	N/A
Service (Lateral) Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Back Flow Preventor Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Plan Review Charge	N/A	N/A	N/A	N/A
Inspection Charge	N/A	N/A	N/A	N/A
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A

Guaranteed Revenues Received

Florida Public Service Commission

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

Schedule E-11
Page 1 of 1

Preparer: Steven M. Lubertozzi

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

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

None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco County

Schedule E-12

Docket No.: 020071-WS

Page 1 of 1

Schedule Year ended: 12/31/01

Interim Final

Preparer: Steven M. Lubertozi

Historical Projected

Water Sewer

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

Not Applicable

Projected Test year Revenue Calculation

Florida Public Service Commission

Company Utilities Inc of Florida - Pasco 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) Class/Meter Size	(2) Historical Year Bills	(3) Proj Factor	(4) Proj Test Year Bills	(5) Test Year Consumption	(6) Proj Factor	(7) Project TY Consumption	(8) Present Rates
-------------------------	---------------------------------	-----------------------	--------------------------------	---------------------------------	-----------------------	----------------------------------	-------------------------

Not Applicable

0091

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

Schedule E-14
 Page 1 of 42
 Preparer Steven M Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
0	414	414	0	0	1,180	0	0.00%
1,000	236	650	235,910	235,910	944	1,180,000	6.53%
2,000	347	997	693,260	929,170	597	2,124,090	25.73%
3,000	277	1,274	831,450	1,760,620	320	2,721,550	48.76%
4,000	138	1,412	551,600	2,312,220	182	3,041,860	64.04%
5,000	70	1,482	350,000	2,662,220	112	3,224,270	73.73%
6,000	45	1,526	269,400	2,931,620	68	3,336,680	81.19%
7,000	19	1,546	134,890	3,066,510	48	3,404,190	84.93%
8,000	8	1,554	64,000	3,130,510	40	3,452,430	86.70%
9,000	16	1,570	144,000	3,274,510	24	3,492,670	90.69%
10,000	6	1,576	60,000	3,334,510	18	3,516,910	92.35%
11,000	2	1,578	22,000	3,356,510	16	3,535,150	92.96%
12,000	3	1,581	36,000	3,392,510	13	3,551,390	93.95%
13,000	3	1,584	39,000	3,431,510	10	3,564,630	95.03%
14,000	3	1,587	42,000	3,473,510	7	3,574,870	96.20%
15,000	2	1,589	30,000	3,503,510	5	3,582,110	97.03%
16,000	1	1,590	16,000	3,519,510	4	3,587,350	97.47%
17,000	1	1,591	17,000	3,536,510	3	3,591,590	97.94%
18,000	0	1,591	0	3,536,510	3	3,594,830	97.94%
19,000	0	1,591	0	3,536,510	3	3,598,070	97.94%
20,000	0	1,591	0	3,536,510	3	3,601,310	97.94%
21,000	1	1,592	21,000	3,557,510	2	3,604,550	98.52%
22,000	1	1,593	27,280	3,584,790	1	3,606,790	99.28%
23,000	0	1,593	0	3,584,790	1	3,607,790	99.28%
24,000	0	1,593	0	3,584,790	1	3,608,790	99.28%
25,000	0	1,593	0	3,584,790	1	3,609,790	99.28%
26,000	1	1,594	26,000	3,610,790	0	3,610,790	100.00%
27,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
28,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
29,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
30,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
31,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
32,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
33,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
34,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
35,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
36,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
37,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
38,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
39,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
40,000	0	1,594	0	3,610,790	0	3,610,790	100.00%
	<u>1,594</u>	<u>1,594</u>	<u>3,610,790</u>	<u>3,610,790</u>	<u>0</u>	<u>3,610,790</u>	

Data recorded for 5/8" meter residential water customers (61301)

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

Schedule E-14
 Page 2 of 42
 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	3,991	3,991	0	0	9,057	0	0.00%
1,000	1,733	5,725	1,733,420	1,733,420	7,324	9,057,460	3.69%
2,000	1,784	7,508	3,567,100	5,300,520	5,540	16,381,500	11.29%
3,000	1,384	8,892	4,152,120	9,452,640	4,156	21,921,990	20.14%
4,000	1,023	9,916	4,093,840	13,546,480	3,133	26,078,440	28.86%
5,000	727	10,643	3,635,100	17,181,580	2,406	29,211,430	36.61%
6,000	530	11,173	3,181,920	20,363,500	1,876	31,617,400	43.39%
7,000	371	11,544	2,597,630	22,961,130	1,505	33,493,050	48.92%
8,000	263	11,807	2,104,000	25,065,130	1,242	34,997,610	53.40%
9,000	202	12,009	1,819,800	26,884,930	1,039	36,239,170	57.28%
10,000	176	12,185	1,756,600	28,641,530	864	37,278,530	61.03%
11,000	117	12,302	1,284,800	29,926,330	747	38,142,230	63.76%
12,000	107	12,409	1,282,080	31,208,410	640	38,889,130	66.49%
13,000	78	12,486	1,010,880	32,219,290	562	39,529,190	68.65%
14,000	70	12,556	980,000	33,199,290	492	40,091,490	70.74%
15,000	63	12,619	945,000	34,144,290	429	40,583,790	72.75%
16,000	49	12,668	776,480	34,920,770	381	41,013,090	74.40%
17,000	47	12,715	799,000	35,719,770	334	41,393,860	76.11%
18,000	35	12,750	630,000	36,349,770	299	41,727,630	77.45%
19,000	34	12,784	646,000	36,995,770	265	42,026,400	78.82%
20,000	28	12,812	560,000	37,555,770	237	42,291,170	80.02%
21,000	33	12,844	682,500	38,238,270	204	42,527,940	81.47%
22,000	16	12,860	352,000	38,590,270	188	42,732,210	82.22%
23,000	16	12,876	368,000	38,958,270	172	42,920,480	83.01%
24,000	12	12,888	292,080	39,250,350	160	43,092,750	83.63%
25,000	12	12,900	300,000	39,550,350	148	43,252,850	84.27%
26,000	13	12,913	338,000	39,888,350	135	43,400,950	84.99%
27,000	10	12,924	274,320	40,162,670	125	43,536,050	85.57%
28,000	7	12,931	196,000	40,358,670	118	43,660,990	85.99%
29,000	5	12,936	145,000	40,503,670	113	43,778,930	86.30%
30,000	4	12,940	120,000	40,623,670	109	43,891,870	86.55%
31,000	5	12,945	155,000	40,778,670	104	44,000,810	86.88%
32,000	6	12,951	192,000	40,970,670	98	44,104,750	87.29%
33,000	9	12,960	297,000	41,267,670	89	44,202,690	87.93%
34,000	5	12,965	170,000	41,437,670	84	44,291,630	88.29%
35,000	4	12,969	140,000	41,577,670	80	44,375,570	88.59%
36,000	2	12,971	72,000	41,649,670	78	44,455,510	88.74%
37,000	0	12,971	0	41,649,670	78	44,533,450	88.74%
38,000	5	12,975	177,460	41,827,130	73	44,611,390	89.12%
39,000	5	12,980	195,000	42,022,130	68	44,684,660	89.53%
40,000	1	12,981	40,000	42,062,130	67	44,752,930	89.62%
41,000	3	12,984	123,000	42,185,130	64	44,820,200	89.88%
42,000	3	12,987	126,000	42,311,130	61	44,884,470	90.15%
43,000	3	12,990	129,000	42,440,130	58	44,945,740	90.42%
44,000	3	12,993	132,000	42,572,130	55	45,004,010	90.71%
45,000	3	12,996	135,000	42,707,130	52	45,059,280	90.99%
46,000	2	12,998	92,000	42,799,130	50	45,111,550	91.19%

Company: Utilities Inc of Florida - Pasco County

Schedule E-14

Docket No.: 020071-WS

Page 2 of 42

Schedule Year ended 12/31/01

Interim [] Final [x]

Preparer Steven M. Lubertozzi

Historical [x] Projected []

Water [x] Sewer []

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
47,000	2	13,000	94,000	42,893,130	48	45,161,820	91.39%
48,000	2	13,002	96,000	42,989,130	46	45,210,090	91.59%
49,000	1	13,003	49,000	43,038,130	45	45,256,360	91.70%
50,000	3	13,006	150,000	43,188,130	42	45,301,630	92.02%
51,000	2	13,008	102,000	43,290,130	40	45,343,900	92.24%
52,000	1	13,009	48,880	43,339,010	39	45,384,170	92.34%
53,000	2	13,011	106,000	43,445,010	37	45,423,500	92.57%
54,000	1	13,012	54,000	43,499,010	36	45,460,830	92.68%
55,000	0	13,012	0	43,499,010	36	45,497,160	92.68%
56,000	3	13,015	164,080	43,663,090	33	45,533,490	93.03%
57,000	1	13,016	57,000	43,720,090	32	45,566,890	93.15%
58,000	2	13,018	116,000	43,836,090	30	45,599,290	93.40%
59,000	1	13,019	59,000	43,895,090	29	45,629,690	93.52%
60,000	1	13,020	60,000	43,955,090	28	45,659,090	93.65%
61,000	2	13,022	122,000	44,077,090	26	45,687,490	93.91%
62,000	0	13,022	0	44,077,090	26	45,713,890	93.91%
63,000	0	13,022	0	44,077,090	26	45,740,290	93.91%
64,000	0	13,022	0	44,077,090	26	45,766,690	93.91%
65,000	0	13,022	0	44,077,090	26	45,793,090	93.91%
66,000	0	13,022	0	44,077,090	26	45,819,490	93.91%
67,000	0	13,022	0	44,077,090	26	45,845,890	93.91%
68,000	1	13,023	68,000	44,145,090	25	45,872,290	94.06%
69,000	0	13,023	0	44,145,090	25	45,897,690	94.06%
70,000	0	13,023	0	44,145,090	25	45,923,090	94.06%
71,000	0	13,023	0	44,145,090	25	45,948,490	94.06%
72,000	0	13,023	0	44,145,090	25	45,973,890	94.06%
73,000	1	13,024	73,000	44,218,090	24	45,999,290	94.21%
74,000	0	13,024	0	44,218,090	24	46,023,690	94.21%
75,000	1	13,025	75,000	44,293,090	23	46,048,090	94.37%
76,000	0	13,025	0	44,293,090	23	46,071,490	94.37%
77,000	2	13,027	154,000	44,447,090	21	46,094,890	94.70%
78,000	0	13,027	0	44,447,090	21	46,116,290	94.70%
79,000	0	13,027	0	44,447,090	21	46,137,690	94.70%
80,000	0	13,027	0	44,447,090	21	46,159,090	94.70%
81,000	1	13,028	81,000	44,528,090	20	46,180,490	94.87%
82,000	0	13,028	0	44,528,090	20	46,200,890	94.87%
83,000	0	13,028	0	44,528,090	20	46,221,290	94.87%
84,000	0	13,028	0	44,528,090	20	46,241,690	94.87%
85,000	0	13,029	34,000	44,562,090	20	46,262,090	94.95%
86,000	1	13,030	86,000	44,648,090	19	46,282,090	95.13%
87,000	1	13,031	87,000	44,735,090	18	46,301,090	95.31%
88,000	0	13,031	0	44,735,090	18	46,319,090	95.31%
89,000	0	13,031	0	44,735,090	18	46,337,090	95.31%
90,000	0	13,031	0	44,735,090	18	46,355,090	95.31%
91,000	0	13,031	0	44,735,090	18	46,373,090	95.31%
92,000	0	13,031	0	44,735,090	18	46,391,090	95.31%
93,000	0	13,031	0	44,735,090	18	46,409,090	95.31%

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

Schedule E-14
 Page 4 of 42
 Preparer: Steven M. Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]*(5)	(8) Percentage of Total
94,000	0	13,031	0	44,735,090	18	46,427,090	95.31%
95,000	0	13,031	0	44,735,090	18	46,445,090	95.31%
96,000	0	13,031	0	44,735,090	18	46,463,090	95.31%
97,000	0	13,031	0	44,735,090	18	46,481,090	95.31%
98,000	1	13,032	98,000	44,833,090	17	46,499,090	95.52%
99,000	1	13,033	99,000	44,932,090	16	46,516,090	95.73%
100,000	0	13,033	0	44,932,090	16	46,532,090	95.73%
101,000	1	13,034	101,000	45,033,090	15	46,548,090	95.95%
102,000	0	13,034	0	45,033,090	15	46,563,090	95.95%
103,000	0	13,034	0	45,033,090	15	46,578,090	95.95%
104,000	0	13,034	0	45,033,090	15	46,593,090	95.95%
105,000	2	13,036	210,000	45,243,090	13	46,608,090	96.40%
106,000	1	13,037	106,000	45,349,090	12	46,621,090	96.62%
107,000	0	13,037	0	45,349,090	12	46,633,090	96.62%
108,000	0	13,037	0	45,349,090	12	46,645,090	96.62%
109,000	0	13,037	0	45,349,090	12	46,657,090	96.62%
110,000	1	13,038	110,000	45,459,090	11	46,669,090	96.86%
111,000	0	13,038	0	45,459,090	11	46,680,090	96.86%
112,000	0	13,038	0	45,459,090	11	46,691,090	96.86%
113,000	0	13,038	0	45,459,090	11	46,702,090	96.86%
114,000	0	13,038	0	45,459,090	11	46,713,090	96.86%
115,000	0	13,038	0	45,459,090	11	46,724,090	96.86%
116,000	0	13,038	0	45,459,090	11	46,735,090	96.86%
117,000	2	13,040	234,000	45,693,090	9	46,746,090	97.36%
118,000	0	13,040	0	45,693,090	9	46,755,090	97.36%
119,000	0	13,040	0	45,693,090	9	46,764,090	97.36%
120,000	0	13,040	0	45,693,090	9	46,773,090	97.36%
121,000	0	13,040	0	45,693,090	9	46,782,090	97.36%
122,000	0	13,040	0	45,693,090	9	46,791,090	97.36%
123,000	0	13,040	0	45,693,090	9	46,800,090	97.36%
124,000	0	13,040	0	45,693,090	9	46,809,090	97.36%
125,000	0	13,040	0	45,693,090	9	46,818,090	97.36%
126,000	0	13,040	0	45,693,090	9	46,827,090	97.36%
127,000	2	13,042	254,000	45,947,090	7	46,836,090	97.90%
128,000	1	13,043	128,000	46,075,090	6	46,843,090	98.17%
129,000	0	13,043	0	46,075,090	6	46,849,090	98.17%
130,000	0	13,043	0	46,075,090	6	46,855,090	98.17%
131,000	0	13,043	0	46,075,090	6	46,861,090	98.17%
132,000	0	13,043	0	46,075,090	6	46,867,090	98.17%
133,000	0	13,043	0	46,075,090	6	46,873,090	98.17%
134,000	0	13,043	0	46,075,090	6	46,879,090	98.17%
135,000	1	13,044	135,000	46,210,090	5	46,885,090	98.46%
136,000	0	13,044	0	46,210,090	5	46,890,090	98.46%
137,000	1	13,045	137,000	46,347,090	4	46,895,090	98.75%
138,000	0	13,045	0	46,347,090	4	46,899,090	98.75%
139,000	2	13,047	278,000	46,625,090	2	46,903,090	99.34%
140,000	0	13,047	0	46,625,090	2	46,905,090	99.34%

0093B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 2 of 42
 Preparer Steven M Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
141,000	0	13,047	0	46,625,090	2	46,907,090	99.34%
142,000	0	13,047	0	46,625,090	2	46,909,090	99.34%
143,000	0	13,047	0	46,625,090	2	46,911,090	99.34%
144,000	0	13,047	0	46,625,090	2	46,913,090	99.34%
145,000	0	13,047	0	46,625,090	2	46,915,090	99.34%
146,000	0	13,047	0	46,625,090	2	46,917,090	99.34%
147,000	0	13,047	0	46,625,090	2	46,919,090	99.34%
148,000	0	13,047	0	46,625,090	2	46,921,090	99.34%
149,000	0	13,047	0	46,625,090	2	46,923,090	99.34%
150,000	0	13,047	0	46,625,090	2	46,925,090	99.34%
151,000	0	13,047	0	46,625,090	2	46,927,090	99.34%
152,000	1	13,048	152,000	46,777,090	1	46,929,090	99.67%
153,000	0	13,048	0	46,777,090	1	46,930,090	99.67%
154,000	0	13,048	0	46,777,090	1	46,931,090	99.67%
155,000	0	13,048	0	46,777,090	1	46,932,090	99.67%
156,000	0	13,048	0	46,777,090	1	46,933,090	99.67%
157,000	1	13,049	157,000	46,934,090	0	46,934,090	100.00%
		<u>13,049</u>	<u>13,049</u>	<u>46,934,090</u>	<u>0</u>	<u>46,934,090</u>	

Data recorded for 5/8" meter residential water customers. (61501)

0093C

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

Schedule E-14
 Page 6 of 42
 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	2,424	2,424	0	0	7,502	0	0.00%
1,000	2,040	4,464	2,040,140	2,040,140	5,462	7,501,910	9.70%
2,000	2,166	6,630	4,331,860	6,372,000	3,296	12,963,680	30.29%
3,000	1,533	8,163	4,597,560	10,969,560	1,763	16,259,520	52.14%
4,000	941	9,103	3,762,200	14,731,760	823	18,022,840	70.02%
5,000	441	9,544	2,204,200	16,935,960	382	18,845,610	80.50%
6,000	192	9,736	1,152,780	18,088,740	190	19,227,540	85.98%
7,000	64	9,800	448,700	18,537,440	126	19,417,340	88.11%
8,000	34	9,835	272,320	18,809,760	92	19,543,040	89.40%
9,000	18	9,852	160,200	18,969,960	74	19,634,700	90.17%
10,000	11	9,863	105,700	19,075,660	63	19,708,560	90.67%
11,000	6	9,869	66,000	19,141,660	57	19,771,850	90.98%
12,000	4	9,873	48,000	19,189,660	53	19,829,140	91.21%
13,000	4	9,877	47,320	19,236,980	50	19,882,430	91.44%
14,000	3	9,880	44,380	19,281,360	46	19,932,080	91.65%
15,000	0	9,880	0	19,281,360	46	19,978,560	91.65%
16,000	7	9,886	106,720	19,388,080	40	20,025,040	92.15%
17,000	4	9,890	59,500	19,447,580	36	20,064,850	92.44%
18,000	1	9,891	18,000	19,465,580	35	20,101,160	92.52%
19,000	2	9,893	38,000	19,503,580	33	20,136,470	92.70%
20,000	0	9,893	0	19,503,580	33	20,169,780	92.70%
21,000	0	9,893	0	19,503,580	33	20,203,090	92.70%
22,000	2	9,895	44,000	19,547,580	31	20,236,400	92.91%
23,000	1	9,896	23,000	19,570,580	30	20,267,710	93.02%
24,000	2	9,898	48,000	19,618,580	28	20,298,020	93.25%
25,000	1	9,899	25,000	19,643,580	27	20,326,330	93.37%
26,000	1	9,900	26,000	19,669,580	26	20,353,640	93.49%
27,000	3	9,903	90,180	19,759,760	23	20,379,950	93.92%
28,000	0	9,903	0	19,759,760	23	20,402,920	93.92%
29,000	1	9,904	29,000	19,788,760	22	20,425,890	94.06%
30,000	3	9,907	90,000	19,878,760	19	20,447,860	94.49%
31,000	1	9,908	31,000	19,909,760	18	20,466,830	94.63%
32,000	0	9,908	0	19,909,760	18	20,484,800	94.63%
33,000	1	9,909	33,000	19,942,760	17	20,502,770	94.79%
34,000	2	9,911	68,000	20,010,760	15	20,519,740	95.11%
35,000	0	9,911	0	20,010,760	15	20,534,710	95.11%
36,000	1	9,912	36,000	20,046,760	14	20,549,680	95.28%
37,000	1	9,913	37,000	20,083,760	13	20,563,650	95.46%
38,000	1	9,914	38,000	20,121,760	12	20,576,620	95.64%
39,000	2	9,916	78,000	20,199,760	10	20,588,590	96.01%
40,000	0	9,916	0	20,199,760	10	20,598,560	96.01%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 7 of 42
 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
41,000	0	9,916	0	20,199,760	10	20,608,530	96.01%
42,000	0	9,916	0	20,199,760	10	20,618,500	96.01%
43,000	1	9,917	43,000	20,242,760	9	20,628,470	96.22%
44,000	0	9,917	0	20,242,760	9	20,637,440	96.22%
45,000	0	9,917	0	20,242,760	9	20,646,410	96.22%
46,000	0	9,917	0	20,242,760	9	20,655,380	96.22%
47,000	0	9,917	0	20,242,760	9	20,664,350	96.22%
48,000	0	9,917	0	20,242,760	9	20,673,320	96.22%
49,000	0	9,917	0	20,242,760	9	20,682,290	96.22%
50,000	0	9,917	0	20,242,760	9	20,691,260	96.22%
51,000	0	9,917	0	20,242,760	9	20,700,230	96.22%
52,000	0	9,917	0	20,242,760	9	20,709,200	96.22%
53,000	0	9,917	0	20,242,760	9	20,718,170	96.22%
54,000	0	9,917	0	20,242,760	9	20,727,140	96.22%
55,000	0	9,917	0	20,242,760	9	20,736,110	96.22%
56,000	0	9,917	0	20,242,760	9	20,745,080	96.22%
57,000	0	9,917	0	20,242,760	9	20,754,050	96.22%
58,000	0	9,917	0	20,242,760	9	20,763,020	96.22%
59,000	0	9,917	0	20,242,760	9	20,771,990	96.22%
60,000	0	9,917	0	20,242,760	9	20,780,960	96.22%
61,000	0	9,917	0	20,242,760	9	20,789,930	96.22%
62,000	0	9,917	0	20,242,760	9	20,798,900	96.22%
63,000	0	9,917	0	20,242,760	9	20,807,870	96.22%
64,000	0	9,917	0	20,242,760	9	20,816,840	96.22%
65,000	1	9,918	65,000	20,307,760	8	20,825,810	96.53%
66,000	0	9,918	0	20,307,760	8	20,833,780	96.53%
67,000	0	9,918	0	20,307,760	8	20,841,750	96.53%
68,000	0	9,918	0	20,307,760	8	20,849,720	96.53%
69,000	0	9,918	0	20,307,760	8	20,857,690	96.53%
70,000	0	9,918	0	20,307,760	8	20,865,660	96.53%
71,000	0	9,918	0	20,307,760	8	20,873,630	96.53%
72,000	1	9,919	72,000	20,379,760	7	20,881,600	96.87%
73,000	0	9,919	0	20,379,760	7	20,888,570	96.87%
74,000	0	9,919	0	20,379,760	7	20,895,540	96.87%
75,000	0	9,919	0	20,379,760	7	20,902,510	96.87%
76,000	0	9,919	0	20,379,760	7	20,909,480	96.87%
77,000	0	9,919	0	20,379,760	7	20,916,450	96.87%
78,000	1	9,920	78,000	20,457,760	6	20,923,420	97.24%
79,000	0	9,920	0	20,457,760	6	20,929,390	97.24%
80,000	0	9,920	0	20,457,760	6	20,935,360	97.24%
81,000	1	9,921	81,000	20,538,760	5	20,941,330	97.62%

0094B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 7 of 42
 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
82,000	0	9,921	0	20,538,760	5	20,946,300	97.62%
83,000	0	9,921	0	20,538,760	5	20,951,270	97.62%
84,000	0	9,921	0	20,538,760	5	20,956,240	97.62%
85,000	0	9,921	0	20,538,760	5	20,961,210	97.62%
86,000	0	9,921	0	20,538,760	5	20,966,180	97.62%
87,000	0	9,921	0	20,538,760	5	20,971,150	97.62%
88,000	0	9,921	0	20,538,760	5	20,976,120	97.62%
89,000	0	9,921	0	20,538,760	5	20,981,090	97.62%
90,000	1	9,922	90,000	20,628,760	4	20,986,060	98.05%
91,000	0	9,922	0	20,628,760	4	20,990,030	98.05%
92,000	0	9,922	0	20,628,760	4	20,994,000	98.05%
93,000	1	9,923	93,000	20,721,760	3	20,997,970	98.49%
94,000	0	9,923	0	20,721,760	3	21,000,940	98.49%
95,000	0	9,923	0	20,721,760	3	21,003,910	98.49%
96,000	0	9,923	0	20,721,760	3	21,006,880	98.49%
97,000	1	9,924	94,090	20,815,850	2	21,009,850	98.94%
98,000	0	9,924	0	20,815,850	2	21,011,850	98.94%
99,000	0	9,924	0	20,815,850	2	21,013,850	98.94%
100,000	0	9,924	0	20,815,850	2	21,015,850	98.94%
101,000	0	9,924	0	20,815,850	2	21,017,850	98.94%
102,000	0	9,924	0	20,815,850	2	21,019,850	98.94%
103,000	0	9,924	0	20,815,850	2	21,021,850	98.94%
104,000	0	9,924	0	20,815,850	2	21,023,850	98.94%
105,000	0	9,924	0	20,815,850	2	21,025,850	98.94%
106,000	0	9,924	0	20,815,850	2	21,027,850	98.94%
107,000	0	9,924	0	20,815,850	2	21,029,850	98.94%
108,000	1	9,925	108,000	20,923,850	1	21,031,850	99.45%
109,000	0	9,925	0	20,923,850	1	21,032,850	99.45%
110,000	0	9,925	0	20,923,850	1	21,033,850	99.45%
111,000	0	9,925	0	20,923,850	1	21,034,850	99.45%
112,000	0	9,925	0	20,923,850	1	21,035,850	99.45%
113,000	0	9,925	0	20,923,850	1	21,036,850	99.45%
114,000	0	9,925	0	20,923,850	1	21,037,850	99.45%
115,000	1	9,926	115,000	21,038,850	0	21,038,850	100.00%
	<u>9,926</u>	<u>9,926</u>	<u>21,038,850</u>	<u>21,038,850</u>	<u>0</u>	<u>21,038,850</u>	

Data recorded for 5/8" meter residential water customers. (62601)

0094A

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

Schedule E-14
 Page 3 of 42
 Preparer Steven M Lubertozz

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	17	17	0	0	48	0	0.00%
1,000	1	18	1,000	1,000	47	48,000	0.03%
2,000	2	20	4,000	5,000	45	95,000	0.16%
3,000	2	22	6,000	11,000	43	140,000	0.34%
4,000	1	23	4,000	15,000	42	183,000	0.47%
5,000	2	25	10,000	25,000	40	225,000	0.78%
6,000	3	28	18,000	43,000	37	265,000	1.34%
7,000	1	29	7,000	50,000	36	302,000	1.56%
8,000	0	29	0	50,000	36	338,000	1.56%
9,000	1	30	9,000	59,000	35	374,000	1.84%
10,000	1	31	10,000	69,000	34	409,000	2.15%
11,000	1	32	11,000	80,000	33	443,000	2.50%
12,000	0	32	0	80,000	33	476,000	2.50%
13,000	0	32	0	80,000	33	509,000	2.50%
14,000	1	33	14,000	94,000	32	542,000	2.93%
15,000	0	33	0	94,000	32	574,000	2.93%
16,000	1	34	16,000	110,000	31	606,000	3.43%
17,000	2	36	34,000	144,000	29	637,000	4.49%
18,000	1	37	18,000	162,000	28	666,000	5.06%
19,000	1	38	19,000	181,000	27	694,000	5.65%
20,000	0	38	0	181,000	27	721,000	5.65%
21,000	0	38	0	181,000	27	748,000	5.65%
22,000	0	38	0	181,000	27	775,000	5.65%
23,000	1	39	23,000	204,000	26	802,000	6.37%
24,000	0	39	0	204,000	26	828,000	6.37%
25,000	1	40	25,000	229,000	25	854,000	7.15%
26,000	0	40	0	229,000	25	879,000	7.15%
27,000	0	40	0	229,000	25	904,000	7.15%
28,000	1	41	28,000	257,000	24	929,000	8.02%
29,000	0	41	0	257,000	24	953,000	8.02%
30,000	0	41	0	257,000	24	977,000	8.02%
31,000	0	41	0	257,000	24	1,001,000	8.02%
32,000	0	41	0	257,000	24	1,025,000	8.02%
33,000	0	41	0	257,000	24	1,049,000	8.02%
34,000	0	41	0	257,000	24	1,073,000	8.02%
35,000	0	41	0	257,000	24	1,097,000	8.02%
36,000	1	42	36,000	293,000	23	1,121,000	9.14%
37,000	0	42	0	293,000	23	1,144,000	9.14%
38,000	1	43	38,000	331,000	22	1,167,000	10.33%
39,000	0	43	0	331,000	22	1,189,000	10.33%
40,000	0	43	0	331,000	22	1,211,000	10.33%
41,000	0	43	0	331,000	22	1,233,000	10.33%
42,000	0	43	0	331,000	22	1,255,000	10.33%
43,000	0	43	0	331,000	22	1,277,000	10.33%
44,000	0	43	0	331,000	22	1,299,000	10.33%
45,000	0	43	0	331,000	22	1,321,000	10.33%
46,000	1	44	46,000	377,000	21	1,343,000	11.77%
47,000	0	44	0	377,000	21	1,364,000	11.77%

0095

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 0 of 42
 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
48,000	0	44	0	377,000	21	1,385,000	11.77%
49,000	0	44	0	377,000	21	1,405,000	11.77%
50,000	1	45	50,000	427,000	20	1,427,000	13.33%
51,000	0	45	0	427,000	20	1,447,000	13.33%
52,000	0	45	0	427,000	20	1,467,000	13.33%
53,000	0	45	0	427,000	20	1,487,000	13.33%
54,000	0	45	0	427,000	20	1,507,000	13.33%
55,000	1	46	55,000	482,000	19	1,527,000	15.04%
56,000	1	47	56,000	538,000	18	1,546,000	16.79%
57,000	0	47	0	538,000	18	1,564,000	16.79%
58,000	1	48	58,000	596,000	17	1,582,000	18.60%
59,000	0	48	0	596,000	17	1,599,000	18.60%
60,000	0	48	0	596,000	17	1,616,000	18.60%
61,000	0	48	0	596,000	17	1,633,000	18.60%
62,000	1	49	62,000	658,000	16	1,650,000	20.54%
63,000	0	49	0	658,000	16	1,666,000	20.54%
64,000	0	49	0	658,000	16	1,682,000	20.54%
65,000	0	49	0	658,000	16	1,698,000	20.54%
66,000	0	49	0	658,000	16	1,714,000	20.54%
67,000	1	50	67,000	725,000	15	1,730,000	22.63%
68,000	0	50	0	725,000	15	1,745,000	22.63%
69,000	1	51	69,000	794,000	14	1,760,000	24.78%
70,000	0	51	0	794,000	14	1,774,000	24.78%
71,000	0	51	0	794,000	14	1,788,000	24.78%
72,000	0	51	0	794,000	14	1,802,000	24.78%
73,000	0	51	0	794,000	14	1,816,000	24.78%
74,000	0	51	0	794,000	14	1,830,000	24.78%
75,000	0	51	0	794,000	14	1,844,000	24.78%
76,000	0	51	0	794,000	14	1,858,000	24.78%
77,000	0	51	0	794,000	14	1,872,000	24.78%
78,000	0	51	0	794,000	14	1,886,000	24.78%
79,000	0	51	0	794,000	14	1,900,000	24.78%
80,000	0	51	0	794,000	14	1,914,000	24.78%
81,000	0	51	0	794,000	14	1,928,000	24.78%
82,000	0	51	0	794,000	14	1,942,000	24.78%
83,000	0	51	0	794,000	14	1,956,000	24.78%
84,000	0	51	0	794,000	14	1,970,000	24.78%
85,000	0	51	0	794,000	14	1,984,000	24.78%
86,000	0	51	0	794,000	14	1,998,000	24.78%
87,000	0	51	0	794,000	14	2,012,000	24.78%
88,000	0	51	0	794,000	14	2,026,000	24.78%
89,000	0	51	0	794,000	14	2,040,000	24.78%
90,000	0	51	0	794,000	14	2,054,000	24.78%
91,000	0	51	0	794,000	14	2,068,000	24.78%
92,000	0	51	0	794,000	14	2,082,000	24.78%
93,000	0	51	0	794,000	14	2,096,000	24.78%
94,000	0	51	0	794,000	14	2,110,000	24.78%
95,000	0	51	0	794,000	14	2,124,000	24.78%
96,000	0	51	0	794,000	14	2,138,000	24.78%
0095A							
97,000	0	51	0	794,000	14	2,152,000	24.78%
98,000	0	51	0	794,000	14	2,166,000	24.78%
99,000	0	51	0	794,000	14	2,180,000	24.78%
100,000	0	51	0	794,000	14	2,194,000	24.78%
101,000	0	51	0	794,000	14	2,208,000	24.78%
102,000	0	51	0	794,000	14	2,222,000	24.78%
103,000	0	51	0	794,000	14	2,236,000	24.78%
104,000	0	51	0	794,000	14	2,250,000	24.78%
105,000	0	51	0	794,000	14	2,264,000	24.78%
106,000	0	51	0	794,000	14	2,278,000	24.78%

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

Schedule E-14
 Page 11 of 42
 Preparer Steven M. Libertozzi

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
107,000	0	51	0	794,000	14	2,292,000	24.78%
108,000	0	51	0	794,000	14	2,306,000	24.78%
109,000	0	51	0	794,000	14	2,320,000	24.78%
110,000	0	51	0	794,000	14	2,334,000	24.78%
111,000	0	51	0	794,000	14	2,348,000	24.78%
112,000	0	51	0	794,000	14	2,362,000	24.78%
113,000	1	52	113,000	907,000	13	2,376,000	28.31%
114,000	0	52	0	907,000	13	2,389,000	28.31%
115,000	0	52	0	907,000	13	2,402,000	28.31%
116,000	0	52	0	907,000	13	2,415,000	28.31%
117,000	0	52	0	907,000	13	2,428,000	28.31%
118,000	0	52	0	907,000	13	2,441,000	28.31%
119,000	0	52	0	907,000	13	2,454,000	28.31%
120,000	0	52	0	907,000	13	2,467,000	28.31%
121,000	0	52	0	907,000	13	2,480,000	28.31%
122,000	0	52	0	907,000	13	2,493,000	28.31%
123,000	0	52	0	907,000	13	2,506,000	28.31%
124,000	0	52	0	907,000	13	2,519,000	28.31%
125,000	0	52	0	907,000	13	2,532,000	28.31%
126,000	0	52	0	907,000	13	2,545,000	28.31%
127,000	0	52	0	907,000	13	2,558,000	28.31%
128,000	0	52	0	907,000	13	2,571,000	28.31%
129,000	0	52	0	907,000	13	2,584,000	28.31%
130,000	0	52	0	907,000	13	2,597,000	28.31%
131,000	0	52	0	907,000	13	2,610,000	28.31%
132,000	0	52	0	907,000	13	2,623,000	28.31%
133,000	0	52	0	907,000	13	2,636,000	28.31%
134,000	0	52	0	907,000	13	2,649,000	28.31%
135,000	0	52	0	907,000	13	2,662,000	28.31%
136,000	0	52	0	907,000	13	2,675,000	28.31%
137,000	0	52	0	907,000	13	2,688,000	28.31%
138,000	0	52	0	907,000	13	2,701,000	28.31%
139,000	0	52	0	907,000	13	2,714,000	28.31%
140,000	0	52	0	907,000	13	2,727,000	28.31%
141,000	0	52	0	907,000	13	2,740,000	28.31%
142,000	0	52	0	907,000	13	2,753,000	28.31%
143,000	1	53	143,000	1,050,000	12	2,766,000	32.77%
144,000	0	53	0	1,050,000	12	2,778,000	32.77%
145,000	0	53	0	1,050,000	12	2,790,000	32.77%

0095B

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

Schedule E-14
 Page 2 of 42
 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
146,000	0	53	0	1,050,000	12	2,802,000	32.77%
147,000	0	53	0	1,050,000	12	2,814,000	32.77%
148,000	0	53	0	1,050,000	12	2,826,000	32.77%
149,000	0	53	0	1,050,000	12	2,838,000	32.77%
150,000	1	54	150,000	1,200,000	11	2,850,000	37.45%
151,000	1	55	151,000	1,351,000	10	2,861,000	42.17%
152,000	0	55	0	1,351,000	10	2,871,000	42.17%
153,000	1	56	153,000	1,504,000	9	2,881,000	46.94%
154,000	0	56	0	1,504,000	9	2,890,000	46.94%
155,000	0	56	0	1,504,000	9	2,899,000	46.94%
156,000	0	56	0	1,504,000	9	2,908,000	46.94%
157,000	0	56	0	1,504,000	9	2,917,000	46.94%
158,000	0	56	0	1,504,000	9	2,926,000	46.94%
159,000	0	56	0	1,504,000	9	2,935,000	46.94%
160,000	0	56	0	1,504,000	9	2,944,000	46.94%
161,000	0	56	0	1,504,000	9	2,953,000	46.94%
162,000	0	56	0	1,504,000	9	2,962,000	46.94%
163,000	0	56	0	1,504,000	9	2,971,000	46.94%
164,000	1	57	164,000	1,668,000	8	2,980,000	52.06%
165,000	0	57	0	1,668,000	8	2,988,000	52.06%
166,000	0	57	0	1,668,000	8	2,996,000	52.06%
167,000	1	58	167,000	1,835,000	7	3,004,000	57.27%
168,000	0	58	0	1,835,000	7	3,011,000	57.27%
169,000	0	58	0	1,835,000	7	3,018,000	57.27%
170,000	0	58	0	1,835,000	7	3,025,000	57.27%
171,000	0	58	0	1,835,000	7	3,032,000	57.27%
172,000	0	58	0	1,835,000	7	3,039,000	57.27%
173,000	0	58	0	1,835,000	7	3,046,000	57.27%
174,000	0	58	0	1,835,000	7	3,053,000	57.27%
175,000	1	59	175,000	2,010,000	6	3,060,000	62.73%
176,000	0	59	0	2,010,000	6	3,066,000	62.73%
177,000	0	59	0	2,010,000	6	3,072,000	62.73%
178,000	0	59	0	2,010,000	6	3,078,000	62.73%
179,000	0	59	0	2,010,000	6	3,084,000	62.73%
180,000	0	59	0	2,010,000	6	3,090,000	62.73%
181,000	0	59	0	2,010,000	6	3,096,000	62.73%
182,000	0	59	0	2,010,000	6	3,102,000	62.73%
183,000	0	59	0	2,010,000	6	3,108,000	62.73%
184,000	0	59	0	2,010,000	6	3,114,000	62.73%
185,000	0	59	0	2,010,000	6	3,120,000	62.73%
186,000	0	59	0	2,010,000	6	3,126,000	62.73%
187,000	0	59	0	2,010,000	6	3,132,000	62.73%
188,000	0	59	0	2,010,000	6	3,138,000	62.73%
189,000	0	59	0	2,010,000	6	3,144,000	62.73%
190,000	0	59	0	2,010,000	6	3,150,000	62.73%
191,000	0	59	0	2,010,000	6	3,156,000	62.73%
192,000	0	59	0	2,010,000	6	3,162,000	62.73%
193,000	0	59	0	2,010,000	6	3,168,000	62.73%
194,000	0	59	0	2,010,000	6	3,174,000	62.73%
195,000	0	59	0	2,010,000	6	3,180,000	62.73%
196,000	0	59	0	2,010,000	6	3,186,000	62.73%
197,000	0	59	0	2,010,000	6	3,192,000	62.73%
198,000	0	59	0	2,010,000	6	3,198,000	62.73%
199,000	6	65	1,194,000	3,204,000	0	3,204,000	100.00%
	65	65	3,204,000	3,204,000	0	3,204,000	

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 42
 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	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	3	3	12,000	12,000	21	96,000	3.93%
5,000	0	3	0	12,000	21	117,000	3.93%
6,000	3	6	18,000	30,000	18	138,000	9.84%
7,000	3	9	21,000	51,000	15	156,000	16.72%
8,000	2	11	16,000	67,000	13	171,000	21.97%
9,000	1	12	9,000	76,000	12	184,000	24.92%
10,000	2	14	20,000	96,000	10	196,000	31.48%
11,000	1	15	11,000	107,000	9	206,000	35.08%
12,000	1	16	12,000	119,000	8	215,000	39.02%
13,000	0	16	0	119,000	8	223,000	39.02%
14,000	1	17	14,000	133,000	7	231,000	43.61%
15,000	0	17	0	133,000	7	238,000	43.61%
16,000	1	18	16,000	149,000	6	245,000	48.85%
17,000	0	18	0	149,000	6	251,000	48.85%
18,000	1	19	18,000	167,000	5	257,000	54.75%
19,000	0	19	0	167,000	5	262,000	54.75%
20,000	0	19	0	167,000	5	267,000	54.75%
21,000	1	20	21,000	188,000	4	272,000	61.64%
22,000	1	21	22,000	210,000	3	276,000	68.85%
23,000	1	22	23,000	233,000	2	279,000	76.39%
24,000	0	22	0	233,000	2	281,000	76.39%
25,000	0	22	0	233,000	2	283,000	76.39%
26,000	0	22	0	233,000	2	285,000	76.39%
27,000	0	22	0	233,000	2	287,000	76.39%
28,000	0	22	0	233,000	2	289,000	76.39%
29,000	0	22	0	233,000	2	291,000	76.39%
30,000	0	22	0	233,000	2	293,000	76.39%
31,000	0	22	0	233,000	2	295,000	76.39%
32,000	1	23	32,000	265,000	1	297,000	86.89%
33,000	0	23	0	265,000	1	298,000	86.89%
34,000	0	23	0	265,000	1	299,000	86.89%
35,000	0	23	0	265,000	1	300,000	86.89%
36,000	0	23	0	265,000	1	301,000	86.89%
37,000	0	23	0	265,000	1	302,000	86.89%
38,000	0	23	0	265,000	1	303,000	86.89%
39,000	0	23	0	265,000	1	304,000	86.89%
40,000	1	24	40,000	305,000	0	305,000	100.00%
	<u>24</u>	<u>24</u>	<u>305,000</u>	<u>305,000</u>	<u>0</u>	<u>305,000</u>	

Data recorded for 1" commercial water customers. (62602)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 12 of 42
 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	15	15	0	0	225	0	0.00%
1,000	5	20	5,000	5,000	220	225,000	0.03%
2,000	4	24	8,000	13,000	216	445,000	0.07%
3,000	1	25	3,000	16,000	215	661,000	0.08%
4,000	0	25	0	16,000	215	876,000	0.08%
5,000	0	25	0	16,000	215	1,091,000	0.08%
6,000	1	26	6,000	22,000	214	1,306,000	0.11%
7,000	1	27	7,000	29,000	213	1,520,000	0.15%
8,000	0	27	0	29,000	213	1,733,000	0.15%
9,000	1	28	9,000	38,000	212	1,946,000	0.19%
10,000	2	30	20,000	58,000	210	2,158,000	0.29%
11,000	1	31	11,000	69,000	209	2,368,000	0.35%
12,000	0	31	0	69,000	209	2,577,000	0.35%
13,000	1	32	13,000	82,000	208	2,786,000	0.41%
14,000	4	36	56,000	138,000	204	2,994,000	0.69%
15,000	0	36	0	138,000	204	3,198,000	0.69%
16,000	0	36	0	138,000	204	3,402,000	0.69%
17,000	0	36	0	138,000	204	3,606,000	0.69%
18,000	0	36	0	138,000	204	3,810,000	0.69%
19,000	1	37	19,000	157,000	203	4,014,000	0.79%
20,000	1	38	20,000	177,000	202	4,217,000	0.89%
21,000	3	41	63,000	240,000	199	4,419,000	1.21%
22,000	0	41	0	240,000	199	4,618,000	1.21%
23,000	0	41	0	240,000	199	4,817,000	1.21%
24,000	1	42	24,000	264,000	198	5,016,000	1.33%
25,000	1	43	25,000	289,000	197	5,214,000	1.45%
26,000	0	43	0	289,000	197	5,411,000	1.45%
27,000	1	44	27,000	316,000	196	5,608,000	1.59%
28,000	2	46	56,000	372,000	194	5,804,000	1.87%
29,000	0	46	0	372,000	194	5,998,000	1.87%
30,000	1	47	30,000	402,000	193	6,192,000	2.02%
31,000	1	48	31,000	433,000	192	6,385,000	2.18%
32,000	1	49	32,000	465,000	191	6,577,000	2.34%
33,000	3	52	99,000	564,000	188	6,768,000	2.83%
34,000	0	52	0	564,000	188	6,956,000	2.83%
35,000	0	52	0	564,000	188	7,144,000	2.83%
36,000	2	54	72,000	636,000	186	7,332,000	3.20%
37,000	1	55	37,000	673,000	185	7,518,000	3.38%
38,000	2	57	76,000	749,000	183	7,703,000	3.76%
39,000	3	60	117,000	866,000	180	7,886,000	4.35%
40,000	2	62	80,000	946,000	178	8,066,000	4.75%
41,000	1	63	41,000	987,000	177	8,244,000	4.96%
42,000	3	66	126,000	1,113,000	174	8,421,000	5.59%
43,000	3	69	129,000	1,242,000	171	8,595,000	6.24%
44,000	2	71	88,000	1,330,000	169	8,766,000	6.68%
45,000	1	72	45,000	1,375,000	168	8,935,000	6.91%
46,000	3	75	138,000	1,513,000	165	9,103,000	7.60%

0097

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 4 of 42
 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	0	75	0	1,513,000	165	9,268,000	7.60%
48,000	0	75	0	1,513,000	165	9,433,000	7.60%
49,000	3	78	147,000	1,660,000	162	9,598,000	8.34%
50,000	3	81	150,000	1,810,000	159	9,760,000	9.09%
51,000	3	84	153,000	1,963,000	156	9,919,000	9.86%
52,000	3	87	156,000	2,119,000	153	10,075,000	10.65%
53,000	2	89	106,000	2,225,000	151	10,228,000	11.18%
54,000	0	89	0	2,225,000	151	10,379,000	11.18%
55,000	4	93	220,000	2,445,000	147	10,530,000	12.28%
56,000	3	96	168,000	2,613,000	144	10,677,000	13.13%
57,000	2	98	114,000	2,727,000	142	10,821,000	13.70%
58,000	0	98	0	2,727,000	142	10,963,000	13.70%
59,000	3	101	177,000	2,904,000	139	11,105,000	14.59%
60,000	4	105	240,000	3,144,000	135	11,244,000	15.80%
61,000	1	106	61,000	3,205,000	134	11,379,000	16.10%
62,000	0	106	0	3,205,000	134	11,513,000	16.10%
63,000	2	108	126,000	3,331,000	132	11,647,000	16.73%
64,000	1	109	64,000	3,395,000	131	11,779,000	17.06%
65,000	0	109	0	3,395,000	131	11,910,000	17.06%
66,000	1	110	66,000	3,461,000	130	12,041,000	17.39%
67,000	3	113	201,000	3,662,000	127	12,171,000	18.40%
68,000	1	114	68,000	3,730,000	126	12,298,000	18.74%
69,000	2	116	138,000	3,868,000	124	12,424,000	19.43%
70,000	3	119	210,000	4,078,000	121	12,548,000	20.49%
71,000	1	120	71,000	4,149,000	120	12,669,000	20.84%
72,000	1	121	72,000	4,221,000	119	12,789,000	21.21%
73,000	2	123	146,000	4,367,000	117	12,908,000	21.94%
74,000	1	124	74,000	4,441,000	116	13,025,000	22.31%
75,000	2	126	150,000	4,591,000	114	13,141,000	23.06%
76,000	0	126	0	4,591,000	114	13,255,000	23.06%
77,000	2	128	154,000	4,745,000	112	13,369,000	23.84%
78,000	0	128	0	4,745,000	112	13,481,000	23.84%
79,000	0	128	0	4,745,000	112	13,593,000	23.84%
80,000	0	128	0	4,745,000	112	13,705,000	23.84%
81,000	0	128	0	4,745,000	112	13,817,000	23.84%
82,000	0	128	0	4,745,000	112	13,929,000	23.84%
83,000	2	130	166,000	4,911,000	110	14,041,000	24.67%
84,000	2	132	168,000	5,079,000	108	14,151,000	25.52%
85,000	1	133	85,000	5,164,000	107	14,259,000	25.94%
86,000	1	134	86,000	5,250,000	106	14,366,000	26.38%
87,000	2	136	174,000	5,424,000	104	14,472,000	27.25%
88,000	1	137	88,000	5,512,000	103	14,576,000	27.69%
89,000	4	141	356,000	5,868,000	99	14,679,000	29.48%
90,000	2	143	180,000	6,048,000	97	14,778,000	30.38%
91,000	2	145	182,000	6,230,000	95	14,875,000	31.30%
92,000	1	146	92,000	6,322,000	94	14,970,000	31.76%
93,000	3	149	279,000	6,601,000	91	15,064,000	33.16%

0097A

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

Schedule E-14
 Page 11 of 42

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
94,000	4	153	376,000	6,977,000	87	15,155,000	35.05%
95,000	1	154	95,000	7,072,000	86	15,242,000	35.53%
96,000	2	156	192,000	7,264,000	84	15,328,000	36.49%
97,000	2	158	194,000	7,458,000	82	15,412,000	37.47%
98,000	0	158	0	7,458,000	82	15,494,000	37.47%
99,000	1	159	99,000	7,557,000	81	15,576,000	37.97%
100,000	0	159	0	7,557,000	81	15,657,000	37.97%
101,000	1	160	101,000	7,658,000	80	15,738,000	38.47%
102,000	0	160	0	7,658,000	80	15,818,000	38.47%
103,000	0	160	0	7,658,000	80	15,898,000	38.47%
104,000	1	161	104,000	7,762,000	79	15,978,000	39.00%
105,000	1	162	105,000	7,867,000	78	16,057,000	39.52%
106,000	1	163	106,000	7,973,000	77	16,135,000	40.06%
107,000	1	164	107,000	8,080,000	76	16,212,000	40.59%
108,000	1	165	108,000	8,188,000	75	16,288,000	41.14%
109,000	1	166	109,000	8,297,000	74	16,363,000	41.68%
110,000	1	167	110,000	8,407,000	73	16,437,000	42.24%
111,000	1	168	111,000	8,518,000	72	16,510,000	42.79%
112,000	2	170	224,000	8,742,000	70	16,582,000	43.92%
113,000	3	173	339,000	9,081,000	67	16,652,000	45.62%
114,000	0	173	0	9,081,000	67	16,719,000	45.62%
115,000	1	174	115,000	9,196,000	66	16,786,000	46.20%
116,000	1	175	116,000	9,312,000	65	16,852,000	46.78%
117,000	0	175	0	9,312,000	65	16,917,000	46.78%
118,000	0	175	0	9,312,000	65	16,982,000	46.78%
119,000	2	177	238,000	9,550,000	63	17,047,000	47.98%
120,000	1	178	120,000	9,670,000	62	17,110,000	48.58%
121,000	1	179	121,000	9,791,000	61	17,172,000	49.19%
122,000	1	180	122,000	9,913,000	60	17,233,000	49.80%
123,000	2	182	246,000	10,159,000	58	17,293,000	51.04%
124,000	1	183	124,000	10,283,000	57	17,351,000	51.66%
125,000	2	185	250,000	10,533,000	55	17,408,000	52.92%
126,000	0	185	0	10,533,000	55	17,463,000	52.92%
127,000	2	187	254,000	10,787,000	53	17,518,000	54.19%
128,000	0	187	0	10,787,000	53	17,571,000	54.19%
129,000	1	188	129,000	10,916,000	52	17,624,000	54.84%
130,000	0	188	0	10,916,000	52	17,676,000	54.84%
131,000	0	188	0	10,916,000	52	17,728,000	54.84%
132,000	1	189	132,000	11,048,000	51	17,780,000	55.50%
133,000	2	191	266,000	11,314,000	49	17,831,000	56.84%
134,000	0	191	0	11,314,000	49	17,880,000	56.84%
135,000	0	191	0	11,314,000	49	17,929,000	56.84%
136,000	1	192	136,000	11,450,000	48	17,978,000	57.52%
137,000	2	194	274,000	11,724,000	46	18,026,000	58.90%
138,000	2	196	276,000	12,000,000	44	18,072,000	60.29%
139,000	0	196	0	12,000,000	44	18,116,000	60.29%
140,000	0	196	0	12,000,000	44	18,160,000	60.29%

0097B

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

Schedule E-14
 Page 17 of 42
 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
141,000	1	197	141,000	12,141,000	43	18,204,000	60.99%
142,000	0	197	0	12,141,000	43	18,247,000	60.99%
143,000	2	199	286,000	12,427,000	41	18,290,000	62.43%
144,000	1	200	144,000	12,571,000	40	18,331,000	63.15%
145,000	0	200	0	12,571,000	40	18,371,000	63.15%
146,000	1	201	146,000	12,717,000	39	18,411,000	63.89%
147,000	1	202	147,000	12,864,000	38	18,450,000	64.63%
148,000	1	203	148,000	13,012,000	37	18,488,000	65.37%
149,000	0	203	0	13,012,000	37	18,525,000	65.37%
150,000	0	203	0	13,012,000	37	18,562,000	65.37%
151,000	0	203	0	13,012,000	37	18,599,000	65.37%
152,000	0	203	0	13,012,000	37	18,636,000	65.37%
153,000	0	203	0	13,012,000	37	18,673,000	65.37%
154,000	2	205	308,000	13,320,000	35	18,710,000	66.92%
155,000	0	205	0	13,320,000	35	18,745,000	66.92%
156,000	0	205	0	13,320,000	35	18,780,000	66.92%
157,000	0	205	0	13,320,000	35	18,815,000	66.92%
158,000	0	205	0	13,320,000	35	18,850,000	66.92%
159,000	1	206	159,000	13,479,000	34	18,885,000	67.72%
160,000	2	208	320,000	13,799,000	32	18,919,000	69.32%
161,000	0	208	0	13,799,000	32	18,951,000	69.32%
162,000	0	208	0	13,799,000	32	18,983,000	69.32%
163,000	1	209	163,000	13,962,000	31	19,015,000	70.14%
164,000	1	210	164,000	14,126,000	30	19,046,000	70.97%
165,000	1	211	165,000	14,291,000	29	19,076,000	71.80%
166,000	0	211	0	14,291,000	29	19,105,000	71.80%
167,000	0	211	0	14,291,000	29	19,134,000	71.80%
168,000	0	211	0	14,291,000	29	19,163,000	71.80%
169,000	1	212	169,000	14,460,000	28	19,192,000	72.65%
170,000	0	212	0	14,460,000	28	19,220,000	72.65%
171,000	0	212	0	14,460,000	28	19,248,000	72.65%
172,000	0	212	0	14,460,000	28	19,276,000	72.65%
173,000	0	212	0	14,460,000	28	19,304,000	72.65%
174,000	1	213	174,000	14,634,000	27	19,332,000	73.52%
175,000	1	214	175,000	14,809,000	26	19,359,000	74.40%
176,000	1	215	176,000	14,985,000	25	19,385,000	75.28%
177,000	0	215	0	14,985,000	25	19,410,000	75.28%
178,000	1	216	178,000	15,163,000	24	19,435,000	76.18%
179,000	0	216	0	15,163,000	24	19,459,000	76.18%
180,000	0	216	0	15,163,000	24	19,483,000	76.18%
181,000	0	216	0	15,163,000	24	19,507,000	76.18%
182,000	0	216	0	15,163,000	24	19,531,000	76.18%
183,000	0	216	0	15,163,000	24	19,555,000	76.18%
184,000	0	216	0	15,163,000	24	19,579,000	76.18%
185,000	0	216	0	15,163,000	24	19,603,000	76.18%
186,000	0	216	0	15,163,000	24	19,627,000	76.18%
187,000	1	217	187,000	15,350,000	23	19,651,000	77.12%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 42
 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
188,000	0	217	0	15,350,000	23	19,674,000	77.12%
189,000	1	218	189,000	15,539,000	22	19,697,000	78.07%
190,000	0	218	0	15,539,000	22	19,719,000	78.07%
191,000	0	218	0	15,539,000	22	19,741,000	78.07%
192,000	0	218	0	15,539,000	22	19,763,000	78.07%
193,000	1	219	193,000	15,732,000	21	19,785,000	79.04%
194,000	0	219	0	15,732,000	21	19,806,000	79.04%
195,000	1	220	195,000	15,927,000	20	19,827,000	80.02%
196,000	0	220	0	15,927,000	20	19,847,000	80.02%
197,000	1	221	197,000	16,124,000	19	19,867,000	81.00%
198,000	0	221	0	16,124,000	19	19,886,000	81.00%
199,000	19	240	3,781,000	19,905,000	0	19,905,000	100.00%
	<u>240</u>	<u>240</u>	<u>19,905,000</u>	<u>19,905,000</u>	<u>0</u>	<u>19,905,000</u>	

Data recorded for 2" meter commercial water customers (62613)

0097D

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

Schedule E-14
 Page 11 of 42

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 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	574	574	0	0	5,994	0	0.00%
1,000	249	823	248,880	248,880	5,745	5,993,720	0.44%
2,000	345	1,168	689,880	938,760	5,400	11,738,560	1.66%
3,000	422	1,591	1,267,380	2,206,140	4,977	17,138,460	3.90%
4,000	532	2,122	2,126,720	4,332,860	4,446	22,115,900	7.67%
5,000	445	2,567	2,224,000	6,556,860	4,001	26,561,660	11.60%
6,000	542	3,109	3,253,920	9,810,780	3,459	30,562,620	17.36%
7,000	408	3,517	2,855,580	12,666,360	3,051	34,021,260	22.41%
8,000	355	3,872	2,840,320	15,506,680	2,696	37,071,960	27.44%
9,000	409	4,281	3,679,920	19,186,600	2,287	39,767,620	33.95%
10,000	329	4,610	3,285,400	22,472,000	1,958	42,054,400	39.76%
11,000	266	4,876	2,925,560	25,397,560	1,692	44,012,640	44.94%
12,000	311	5,187	3,731,760	29,129,320	1,381	45,704,920	51.54%
13,000	217	5,404	2,821,260	31,950,580	1,164	47,086,220	56.54%
14,000	177	5,580	2,471,560	34,422,140	988	48,250,500	60.91%
15,000	140	5,721	2,106,900	36,529,040	847	49,238,240	64.64%
16,000	134	5,855	2,144,000	38,673,040	713	50,085,520	68.43%
17,000	103	5,958	1,751,000	40,424,040	610	50,798,800	71.53%
18,000	73	6,031	1,311,120	41,735,160	537	51,409,080	73.85%
19,000	68	6,099	1,292,000	43,027,160	469	51,946,520	76.14%
20,000	48	6,147	964,000	43,991,160	421	52,415,960	77.84%
21,000	37	6,184	774,900	44,766,060	384	52,837,200	79.21%
22,000	50	6,234	1,099,120	45,865,180	334	53,221,540	81.16%
23,000	38	6,272	874,000	46,739,180	296	53,555,920	82.70%
24,000	33	6,304	785,280	47,524,460	264	53,852,300	84.09%
25,000	32	6,336	800,000	48,324,460	232	54,115,960	85.51%
26,000	40	6,376	1,040,000	49,364,460	192	54,347,620	87.35%
27,000	28	6,405	763,020	50,127,480	163	54,539,280	88.70%
28,000	20	6,425	560,000	50,687,480	143	54,702,680	89.69%
29,000	8	6,433	232,000	50,919,480	135	54,846,080	90.10%
30,000	28	6,461	840,000	51,759,480	107	54,981,480	91.59%
31,000	4	6,465	124,000	51,883,480	103	55,088,880	91.81%
32,000	8	6,473	256,000	52,139,480	95	55,192,280	92.26%
33,000	8	6,481	264,000	52,403,480	87	55,287,680	92.73%
34,000	14	6,495	476,000	52,879,480	73	55,375,080	93.57%
35,000	4	6,499	140,000	53,019,480	69	55,448,480	93.82%
36,000	8	6,507	288,000	53,307,480	61	55,517,880	94.33%
37,000	6	6,513	222,000	53,529,480	55	55,579,280	94.72%
38,000	4	6,517	152,000	53,681,480	51	55,634,680	94.99%
39,000	4	6,521	156,000	53,837,480	47	55,686,080	95.26%
40,000	6	6,527	240,000	54,077,480	41	55,733,480	95.69%
41,000	8	6,535	328,000	54,405,480	33	55,774,880	96.27%
42,000	6	6,541	252,000	54,657,480	27	55,808,280	96.72%
43,000	4	6,545	172,000	54,829,480	23	55,835,680	97.02%
44,000	0	6,545	0	54,829,480	23	55,859,080	97.02%
45,000	0	6,545	0	54,829,480	23	55,882,480	97.02%
46,000	2	6,547	92,000	54,921,480	21	55,905,880	97.18%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 21 of 42
 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 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	2	6,549	94,000	55,015,480	19	55,927,280	97.35%
48,000	0	6,549	0	55,015,480	19	55,946,680	97.35%
49,000	0	6,549	0	55,015,480	19	55,966,080	97.35%
50,000	0	6,549	0	55,015,480	19	55,985,480	97.35%
51,000	0	6,549	0	55,015,480	19	56,004,880	97.35%
52,000	0	6,549	0	55,015,480	19	56,024,280	97.35%
53,000	0	6,549	0	55,015,480	19	56,043,680	97.35%
54,000	0	6,549	0	55,015,480	19	56,063,080	97.35%
55,000	0	6,549	0	55,015,480	19	56,082,480	97.35%
56,000	0	6,549	0	55,015,480	19	56,101,880	97.35%
57,000	2	6,551	114,000	55,129,480	17	56,121,280	97.55%
58,000	0	6,551	0	55,129,480	17	56,138,680	97.55%
59,000	0	6,551	0	55,129,480	17	56,156,080	97.55%
60,000	3	6,554	204,000	55,333,480	14	56,173,480	97.91%
61,000	2	6,556	122,000	55,455,480	12	56,187,480	98.13%
62,000	0	6,556	0	55,455,480	12	56,199,480	98.13%
63,000	2	6,558	126,000	55,581,480	10	56,211,480	98.35%
64,000	0	6,558	0	55,581,480	10	56,221,480	98.35%
65,000	0	6,558	0	55,581,480	10	56,231,480	98.35%
66,000	0	6,558	0	55,581,480	10	56,241,480	98.35%
67,000	0	6,558	0	55,581,480	10	56,251,480	98.35%
68,000	2	6,560	136,000	55,717,480	8	56,261,480	98.59%
69,000	0	6,560	0	55,717,480	8	56,269,480	98.59%
70,000	0	6,560	0	55,717,480	8	56,277,480	98.59%
71,000	0	6,560	0	55,717,480	8	56,285,480	98.59%
72,000	0	6,560	0	55,717,480	8	56,293,480	98.59%
73,000	2	6,562	146,000	55,863,480	6	56,301,480	98.85%
74,000	0	6,562	0	55,863,480	6	56,307,480	98.85%
75,000	0	6,562	0	55,863,480	6	56,313,480	98.85%
76,000	0	6,562	0	55,863,480	6	56,319,480	98.85%
77,000	0	6,562	0	55,863,480	6	56,325,480	98.85%
78,000	0	6,562	0	55,863,480	6	56,331,480	98.85%
79,000	0	6,562	0	55,863,480	6	56,337,480	98.85%
80,000	0	6,562	0	55,863,480	6	56,343,480	98.85%
81,000	0	6,562	0	55,863,480	6	56,349,480	98.85%
82,000	0	6,562	0	55,863,480	6	56,355,480	98.85%
83,000	0	6,562	0	55,863,480	6	56,361,480	98.85%
84,000	2	6,564	168,000	56,031,480	4	56,367,480	99.15%
85,000	0	6,564	0	56,031,480	4	56,371,480	99.15%
86,000	0	6,564	0	56,031,480	4	56,375,480	99.15%
87,000	2	6,566	174,000	56,205,480	2	56,379,480	99.45%
88,000	0	6,566	0	56,205,480	2	56,381,480	99.45%
89,000	0	6,566	0	56,205,480	2	56,383,480	99.45%
90,000	0	6,566	0	56,205,480	2	56,385,480	99.45%
91,000	0	6,566	0	56,205,480	2	56,387,480	99.45%
92,000	0	6,566	0	56,205,480	2	56,389,480	99.45%
93,000	0	6,566	0	56,205,480	2	56,391,480	99.45%

0098A

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 21 of 42
 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 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
94,000	0	6,566	0	56,205,480	2	56,393,480	99.45%
95,000	0	6,566	0	56,205,480	2	56,395,480	99.45%
96,000	0	6,566	0	56,205,480	2	56,397,480	99.45%
97,000	0	6,566	0	56,205,480	2	56,399,480	99.45%
98,000	0	6,566	0	56,205,480	2	56,401,480	99.45%
99,000	0	6,566	0	56,205,480	2	56,403,480	99.45%
100,000	0	6,566	0	56,205,480	2	56,405,480	99.45%
101,000	0	6,566	0	56,205,480	2	56,407,480	99.45%
102,000	0	6,566	0	56,205,480	2	56,409,480	99.45%
103,000	0	6,566	0	56,205,480	2	56,411,480	99.45%
104,000	0	6,566	0	56,205,480	2	56,413,480	99.45%
105,000	0	6,566	0	56,205,480	2	56,415,480	99.45%
106,000	0	6,566	0	56,205,480	2	56,417,480	99.45%
107,000	0	6,566	0	56,205,480	2	56,419,480	99.45%
108,000	0	6,566	0	56,205,480	2	56,421,480	99.45%
109,000	0	6,566	0	56,205,480	2	56,423,480	99.45%
110,000	0	6,566	0	56,205,480	2	56,425,480	99.45%
111,000	0	6,566	0	56,205,480	2	56,427,480	99.45%
112,000	0	6,566	0	56,205,480	2	56,429,480	99.45%
113,000	0	6,566	0	56,205,480	2	56,431,480	99.45%
114,000	0	6,566	0	56,205,480	2	56,433,480	99.45%
115,000	0	6,566	0	56,205,480	2	56,435,480	99.45%
116,000	0	6,566	0	56,205,480	2	56,437,480	99.45%
117,000	0	6,566	0	56,205,480	2	56,439,480	99.45%
118,000	0	6,566	0	56,205,480	2	56,441,480	99.45%
119,000	0	6,566	0	56,205,480	2	56,443,480	99.45%
120,000	0	6,566	0	56,205,480	2	56,445,480	99.45%
121,000	0	6,566	0	56,205,480	2	56,447,480	99.45%
122,000	0	6,566	0	56,205,480	2	56,449,480	99.45%
123,000	0	6,566	0	56,205,480	2	56,451,480	99.45%
124,000	0	6,566	0	56,205,480	2	56,453,480	99.45%
125,000	0	6,566	0	56,205,480	2	56,455,480	99.45%
126,000	0	6,566	0	56,205,480	2	56,457,480	99.45%
127,000	0	6,566	0	56,205,480	2	56,459,480	99.45%
128,000	0	6,566	0	56,205,480	2	56,461,480	99.45%
129,000	0	6,566	0	56,205,480	2	56,463,480	99.45%
130,000	0	6,566	0	56,205,480	2	56,465,480	99.45%
131,000	0	6,566	0	56,205,480	2	56,467,480	99.45%
132,000	0	6,566	0	56,205,480	2	56,469,480	99.45%
133,000	0	6,566	0	56,205,480	2	56,471,480	99.45%
134,000	0	6,566	0	56,205,480	2	56,473,480	99.45%
135,000	0	6,566	0	56,205,480	2	56,475,480	99.45%
136,000	0	6,566	0	56,205,480	2	56,477,480	99.45%
137,000	0	6,566	0	56,205,480	2	56,479,480	99.45%
138,000	0	6,566	0	56,205,480	2	56,481,480	99.45%
139,000	0	6,566	0	56,205,480	2	56,483,480	99.45%
140,000	0	6,566	0	56,205,480	2	56,485,480	99.45%

0098B

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 2 of 42

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 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
141,000	0	6,566	0	56,205,480	2	56,487,480	99.45%
142,000	0	6,566	0	56,205,480	2	56,489,480	99.45%
143,000	0	6,566	0	56,205,480	2	56,491,480	99.45%
144,000	0	6,566	0	56,205,480	2	56,493,480	99.45%
145,000	0	6,566	0	56,205,480	2	56,495,480	99.45%
146,000	0	6,566	0	56,205,480	2	56,497,480	99.45%
147,000	0	6,566	0	56,205,480	2	56,499,480	99.45%
148,000	0	6,566	0	56,205,480	2	56,501,480	99.45%
149,000	0	6,566	0	56,205,480	2	56,503,480	99.45%
150,000	0	6,566	0	56,205,480	2	56,505,480	99.45%
151,000	0	6,566	0	56,205,480	2	56,507,480	99.45%
152,000	0	6,566	0	56,205,480	2	56,509,480	99.45%
153,000	0	6,566	0	56,205,480	2	56,511,480	99.45%
154,000	2	6,568	308,000	56,513,480	0	56,513,480	100.00%
	<u>6,568</u>	<u>6,568</u>	<u>56,513,480</u>	<u>56,513,480</u>	<u>0</u>	<u>56,513,480</u>	

Data recorded for 5/8" meter residential water customers. (62901)

0098C

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

Schedule E-14
 Page 13 of 42
 Preparer Steven M Lubertozza

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
0	2	2	0	0	202	0	0.00%
1,000	42	44	42,000	42,000	160	202,000	2.63%
2,000	20	64	40,000	82,000	140	362,000	5.13%
3,000	18	82	54,000	136,000	122	502,000	8.51%
4,000	20	102	80,000	216,000	102	624,000	13.52%
5,000	12	114	60,000	276,000	90	726,000	17.27%
6,000	6	120	36,000	312,000	84	816,000	19.52%
7,000	10	130	70,000	382,000	74	900,000	23.90%
8,000	6	136	48,000	430,000	68	974,000	26.91%
9,000	20	156	180,000	610,000	48	1,042,000	38.17%
10,000	6	162	60,000	670,000	42	1,090,000	41.93%
11,000	4	166	44,000	714,000	38	1,132,000	44.68%
12,000	2	168	24,000	738,000	36	1,170,000	46.18%
13,000	0	168	0	738,000	36	1,206,000	46.18%
14,000	2	170	28,000	766,000	34	1,242,000	47.93%
15,000	2	172	30,000	796,000	32	1,276,000	49.81%
16,000	2	174	32,000	828,000	30	1,308,000	51.81%
17,000	8	182	136,000	964,000	22	1,338,000	60.33%
18,000	0	182	0	964,000	22	1,360,000	60.33%
19,000	2	184	38,000	1,002,000	20	1,382,000	62.70%
20,000	2	186	40,000	1,042,000	18	1,402,000	65.21%
21,000	2	188	42,000	1,084,000	16	1,420,000	67.83%
22,000	0	188	0	1,084,000	16	1,436,000	67.83%
23,000	0	188	0	1,084,000	16	1,452,000	67.83%
24,000	0	188	0	1,084,000	16	1,468,000	67.83%
25,000	0	188	0	1,084,000	16	1,484,000	67.83%
26,000	0	188	0	1,084,000	16	1,500,000	67.83%
27,000	0	188	0	1,084,000	16	1,516,000	67.83%
28,000	4	192	112,000	1,196,000	12	1,532,000	74.84%
29,000	4	196	116,000	1,312,000	8	1,544,000	82.10%
30,000	0	196	0	1,312,000	8	1,552,000	82.10%
31,000	0	196	0	1,312,000	8	1,560,000	82.10%
32,000	2	198	64,000	1,376,000	6	1,568,000	86.11%
33,000	0	198	0	1,376,000	6	1,574,000	86.11%
34,000	2	200	68,000	1,444,000	4	1,580,000	90.36%
35,000	0	200	0	1,444,000	4	1,584,000	90.36%
36,000	2	202	72,000	1,516,000	2	1,588,000	94.87%
37,000	0	202	0	1,516,000	2	1,590,000	94.87%
38,000	0	202	0	1,516,000	2	1,592,000	94.87%
39,000	0	202	0	1,516,000	2	1,594,000	94.87%
40,000	0	202	0	1,516,000	2	1,596,000	94.87%
41,000	2	204	82,000	1,598,000	0	1,598,000	100.00%
	204	204	1,598,000	1,598,000	0	1,598,000	

Data recorded for 5/8" meter general service water customers (62904)

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

Schedule E-14
 Page 4 of 42
 Preparer Steven M Lubertozzi

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

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	84	0	0.00%
1,000	0	0	0	0	84	84,000	0.00%
2,000	0	0	0	0	84	168,000	0.00%
3,000	2	2	6,000	6,000	82	252,000	0.23%
4,000	0	2	0	6,000	82	334,000	0.23%
5,000	2	4	10,000	16,000	80	416,000	0.61%
6,000	0	4	0	16,000	80	496,000	0.61%
7,000	4	8	28,000	44,000	76	576,000	1.68%
8,000	2	10	16,000	60,000	74	652,000	2.30%
9,000	2	12	18,000	78,000	72	726,000	2.98%
10,000	0	12	0	78,000	72	798,000	2.98%
11,000	2	14	22,000	100,000	70	870,000	3.83%
12,000	4	18	48,000	148,000	66	940,000	5.66%
13,000	2	20	26,000	174,000	64	1,006,000	6.66%
14,000	2	22	28,000	202,000	62	1,070,000	7.73%
15,000	0	22	0	202,000	62	1,132,000	7.73%
16,000	0	22	0	202,000	62	1,194,000	7.73%
17,000	2	24	34,000	236,000	60	1,256,000	9.03%
18,000	2	26	36,000	272,000	58	1,316,000	10.41%
19,000	0	26	0	272,000	58	1,374,000	10.41%
20,000	0	26	0	272,000	58	1,432,000	10.41%
21,000	4	30	84,000	356,000	54	1,490,000	13.62%
22,000	2	32	44,000	400,000	52	1,544,000	15.30%
23,000	0	32	0	400,000	52	1,596,000	15.30%
24,000	4	36	96,000	496,000	48	1,648,000	18.97%
25,000	4	40	100,000	596,000	44	1,696,000	22.80%
26,000	0	40	0	596,000	44	1,740,000	22.80%
27,000	0	40	0	596,000	44	1,784,000	22.80%
28,000	2	42	56,000	652,000	42	1,828,000	24.94%
29,000	2	44	58,000	710,000	40	1,870,000	27.16%
30,000	4	48	120,000	830,000	36	1,910,000	31.75%
31,000	4	52	124,000	954,000	32	1,946,000	36.50%
32,000	2	54	64,000	1,018,000	30	1,978,000	38.94%
33,000	2	56	66,000	1,084,000	28	2,008,000	41.47%
34,000	2	58	68,000	1,152,000	26	2,036,000	44.07%
35,000	2	60	70,000	1,222,000	24	2,062,000	46.75%
36,000	0	60	0	1,222,000	24	2,086,000	46.75%
37,000	0	60	0	1,222,000	24	2,110,000	46.75%
38,000	2	62	76,000	1,298,000	22	2,134,000	49.66%
39,000	0	62	0	1,298,000	22	2,156,000	49.66%
40,000	0	62	0	1,298,000	22	2,178,000	49.66%
41,000	2	64	82,000	1,380,000	20	2,200,000	52.79%
42,000	0	64	0	1,380,000	20	2,220,000	52.79%
43,000	0	64	0	1,380,000	20	2,240,000	52.79%
44,000	0	64	0	1,380,000	20	2,260,000	52.79%
45,000	0	64	0	1,380,000	20	2,280,000	52.79%
46,000	0	64	0	1,380,000	20	2,300,000	52.79%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 55 of 42

Preparer: Steven M. Lubertozza

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
			Consumed (1) X (2)	Cumulative Gallons			
47,000	4	68	188,000	1,568,000	16	2,320,000	59.98%
48,000	0	68	0	1,568,000	16	2,336,000	59.98%
49,000	2	70	98,000	1,666,000	14	2,352,000	63.73%
50,000	0	70	0	1,666,000	14	2,366,000	63.73%
51,000	0	70	0	1,666,000	14	2,380,000	63.73%
52,000	0	70	0	1,666,000	14	2,394,000	63.73%
53,000	0	70	0	1,666,000	14	2,408,000	63.73%
54,000	2	72	108,000	1,774,000	12	2,422,000	67.87%
55,000	0	72	0	1,774,000	12	2,434,000	67.87%
56,000	0	72	0	1,774,000	12	2,446,000	67.87%
57,000	0	72	0	1,774,000	12	2,458,000	67.87%
58,000	0	72	0	1,774,000	12	2,470,000	67.87%
59,000	2	74	118,000	1,892,000	10	2,482,000	72.38%
60,000	0	74	0	1,892,000	10	2,492,000	72.38%
61,000	2	76	122,000	2,014,000	8	2,502,000	77.05%
62,000	0	76	0	2,014,000	8	2,510,000	77.05%
63,000	0	76	0	2,014,000	8	2,518,000	77.05%
64,000	0	76	0	2,014,000	8	2,526,000	77.05%
65,000	0	76	0	2,014,000	8	2,534,000	77.05%
66,000	0	76	0	2,014,000	8	2,542,000	77.05%
67,000	0	76	0	2,014,000	8	2,550,000	77.05%
68,000	2	78	136,000	2,150,000	6	2,558,000	82.25%
69,000	0	78	0	2,150,000	6	2,564,000	82.25%
70,000	2	80	140,000	2,290,000	4	2,570,000	87.61%
71,000	0	80	0	2,290,000	4	2,574,000	87.61%
72,000	0	80	0	2,290,000	4	2,578,000	87.61%
73,000	0	80	0	2,290,000	4	2,582,000	87.61%
74,000	0	80	0	2,290,000	4	2,586,000	87.61%
75,000	0	80	0	2,290,000	4	2,590,000	87.61%
76,000	0	80	0	2,290,000	4	2,594,000	87.61%
77,000	0	80	0	2,290,000	4	2,598,000	87.61%
78,000	2	82	156,000	2,446,000	2	2,602,000	93.57%
79,000	0	82	0	2,446,000	2	2,604,000	93.57%
80,000	0	82	0	2,446,000	2	2,606,000	93.57%
81,000	0	82	0	2,446,000	2	2,608,000	93.57%
82,000	0	82	0	2,446,000	2	2,610,000	93.57%
83,000	0	82	0	2,446,000	2	2,612,000	93.57%
84,000	2	84	168,000	2,614,000	0	2,614,000	100.00%
	84	84	2,614,000	2,614,000	0	2,614,000	

Data recorded for 1" meter general service water customers (62910)

0100A

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 16 of 42
 Preparer: Steven M Lubertozi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	2	2	10,000	10,000	22	120,000	5.38%
6,000	6	8	36,000	46,000	16	142,000	24.73%
7,000	6	14	42,000	88,000	10	158,000	47.31%
8,000	2	16	16,000	104,000	8	168,000	55.91%
9,000	4	20	36,000	140,000	4	176,000	75.27%
10,000	2	22	20,000	160,000	2	180,000	86.02%
11,000	0	22	0	160,000	2	182,000	86.02%
12,000	0	22	0	160,000	2	184,000	86.02%
13,000	2	24	26,000	186,000	0	186,000	100.00%
14,000	0	24	0	186,000	0	186,000	100.00%
15,000	0	24	0	186,000	0	186,000	100.00%
16,000	0	24	0	186,000	0	186,000	100.00%
17,000	0	24	0	186,000	0	186,000	100.00%
18,000	0	24	0	186,000	0	186,000	100.00%
19,000	0	24	0	186,000	0	186,000	100.00%
20,000	0	24	0	186,000	0	186,000	100.00%
21,000	0	24	0	186,000	0	186,000	100.00%
22,000	0	24	0	186,000	0	186,000	100.00%
23,000	0	24	0	186,000	0	186,000	100.00%
24,000	0	24	0	186,000	0	186,000	100.00%
25,000	0	24	0	186,000	0	186,000	100.00%
26,000	0	24	0	186,000	0	186,000	100.00%
27,000	0	24	0	186,000	0	186,000	100.00%
28,000	0	24	0	186,000	0	186,000	100.00%
29,000	0	24	0	186,000	0	186,000	100.00%
30,000	0	24	0	186,000	0	186,000	100.00%
31,000	0	24	0	186,000	0	186,000	100.00%
32,000	0	24	0	186,000	0	186,000	100.00%
33,000	0	24	0	186,000	0	186,000	100.00%
34,000	0	24	0	186,000	0	186,000	100.00%
35,000	0	24	0	186,000	0	186,000	100.00%
36,000	0	24	0	186,000	0	186,000	100.00%
37,000	0	24	0	186,000	0	186,000	100.00%
38,000	0	24	0	186,000	0	186,000	100.00%
39,000	0	24	0	186,000	0	186,000	100.00%
40,000	0	24	0	186,000	0	186,000	100.00%
	<u>24</u>	<u>24</u>	<u>186,000</u>	<u>186,000</u>	<u>0</u>	<u>186,000</u>	

Data recorded for 1" meter residential water customers. (62911)

Company Utilities Inc of Florida - Pasco County

Schedule E-14

Docket No 020071-WS

Page 2 of 42

Schedule Year ended: 12/31/01

Interim Final

Preparer Steven M. Lubertozzi

Historical Projected

Water Sewer

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	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	5.94%
7,000	0	2	0	12,000	10	82,000	5.94%
8,000	0	2	0	12,000	10	92,000	5.94%
9,000	2	4	18,000	30,000	8	102,000	14.85%
10,000	0	4	0	30,000	8	110,000	14.85%
11,000	0	4	0	30,000	8	118,000	14.85%
12,000	0	4	0	30,000	8	126,000	14.85%
13,000	0	4	0	30,000	8	134,000	14.85%
14,000	4	8	56,000	86,000	4	142,000	42.57%
15,000	0	8	0	86,000	4	146,000	42.57%
16,000	0	8	0	86,000	4	150,000	42.57%
17,000	0	8	0	86,000	4	154,000	42.57%
18,000	0	8	0	86,000	4	158,000	42.57%
19,000	0	8	0	86,000	4	162,000	42.57%
20,000	0	8	0	86,000	4	166,000	42.57%
21,000	0	8	0	86,000	4	170,000	42.57%
22,000	0	8	0	86,000	4	174,000	42.57%
23,000	0	8	0	86,000	4	178,000	42.57%
24,000	0	8	0	86,000	4	182,000	42.57%
25,000	0	8	0	86,000	4	186,000	42.57%
26,000	0	8	0	86,000	4	190,000	42.57%
27,000	0	8	0	86,000	4	194,000	42.57%
28,000	2	10	56,000	142,000	2	198,000	70.30%
29,000	0	10	0	142,000	2	200,000	70.30%
30,000	2	12	60,000	202,000	0	202,000	100.00%
31,000	0	12	0	202,000	0	202,000	100.00%
32,000	0	12	0	202,000	0	202,000	100.00%
33,000	0	12	0	202,000	0	202,000	100.00%
34,000	0	12	0	202,000	0	202,000	100.00%
35,000	0	12	0	202,000	0	202,000	100.00%
36,000	0	12	0	202,000	0	202,000	100.00%
37,000	0	12	0	202,000	0	202,000	100.00%
38,000	0	12	0	202,000	0	202,000	100.00%
39,000	0	12	0	202,000	0	202,000	100.00%
40,000	0	12	0	202,000	0	202,000	100.00%
	12	12	202,000	202,000	0	202,000	

Data recorded for 2" meter general service water customers (62913)

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

Schedule E-14
 Page 3 of 42

Preparer: Steven M Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	2	2	72,000	72,000	10	432,000	11.58%
37,000	0	2	0	72,000	10	442,000	11.58%
38,000	0	2	0	72,000	10	452,000	11.58%
39,000	0	2	0	72,000	10	462,000	11.58%
40,000	0	2	0	72,000	10	472,000	11.58%
41,000	0	2	0	72,000	10	482,000	11.58%
42,000	2	4	84,000	156,000	8	492,000	25.08%
43,000	0	4	0	156,000	8	500,000	25.08%
44,000	0	4	0	156,000	8	508,000	25.08%
45,000	0	4	0	156,000	8	516,000	25.08%
46,000	0	4	0	156,000	8	524,000	25.08%

0103

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 29 of 42

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	0	4	0	156,000	8	532,000	25.08%
48,000	0	4	0	156,000	8	540,000	25.08%
49,000	2	6	98,000	254,000	6	548,000	40.84%
50,000	0	6	0	254,000	6	554,000	40.84%
51,000	0	6	0	254,000	6	560,000	40.84%
52,000	0	6	0	254,000	6	566,000	40.84%
53,000	0	6	0	254,000	6	572,000	40.84%
54,000	0	6	0	254,000	6	578,000	40.84%
55,000	0	6	0	254,000	6	584,000	40.84%
56,000	0	6	0	254,000	6	590,000	40.84%
57,000	2	8	114,000	368,000	4	596,000	59.16%
58,000		8	0	368,000	4	600,000	59.16%
59,000	0	8	0	368,000	4	604,000	59.16%
60,000	0	8	0	368,000	4	608,000	59.16%
61,000	0	8	0	368,000	4	612,000	59.16%
62,000	0	8	0	368,000	4	616,000	59.16%
63,000	2	10	126,000	494,000	2	620,000	79.42%
64,000	2	12	128,000	622,000	0	622,000	100.00%
	<u>12</u>	<u>12</u>	<u>622,000</u>	<u>622,000</u>	<u>0</u>	<u>622,000</u>	

Data recorded for 1 5" meter general service water customers (62914)

0103A

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 12 of 42
 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	321	321	0	0	0	0	100.00%
1,000	0	321	0	0	0	0	0.00%
2,000	0	321	0	0	0	0	0.00%
3,000	0	321	0	0	0	0	0.00%
4,000	0	321	0	0	0	0	0.00%
5,000	0	321	0	0	0	0	0.00%
6,000	0	321	0	0	0	0	0.00%
7,000	0	321	0	0	0	0	0.00%
8,000	0	321	0	0	0	0	0.00%
9,000	0	321	0	0	0	0	0.00%
10,000	0	321	0	0	0	0	0.00%
11,000	0	321	0	0	0	0	0.00%
12,000	0	321	0	0	0	0	0.00%
13,000	0	321	0	0	0	0	0.00%
14,000	0	321	0	0	0	0	0.00%
15,000	0	321	0	0	0	0	0.00%
16,000	0	321	0	0	0	0	0.00%
17,000	0	321	0	0	0	0	0.00%
18,000	0	321	0	0	0	0	0.00%
19,000	0	321	0	0	0	0	0.00%
20,000	0	321	0	0	0	0	0.00%
21,000	0	321	0	0	0	0	0.00%
22,000	0	321	0	0	0	0	0.00%
23,000	0	321	0	0	0	0	0.00%
24,000	0	321	0	0	0	0	0.00%
25,000	0	321	0	0	0	0	0.00%
26,000	0	321	0	0	0	0	0.00%
27,000	0	321	0	0	0	0	0.00%
28,000	0	321	0	0	0	0	0.00%
29,000	0	321	0	0	0	0	0.00%
30,000	0	321	0	0	0	0	0.00%
31,000	0	321	0	0	0	0	0.00%
32,000	0	321	0	0	0	0	0.00%
33,000	0	321	0	0	0	0	0.00%
34,000	0	321	0	0	0	0	0.00%
35,000	0	321	0	0	0	0	0.00%
36,000	0	321	0	0	0	0	0.00%
37,000	0	321	0	0	0	0	0.00%
38,000	0	321	0	0	0	0	0.00%
39,000	0	321	0	0	0	0	0.00%
40,000	0	321	0	0	0	0	0.00%
	<u>321</u>	<u>321</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for 5/8" meter residential sewer customers. (61321)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 11 of 42
 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	1,579	1,579	0	0	0	0	100.00%
1,000	0	1,579	0	0	0	0	0.00%
2,000	0	1,579	0	0	0	0	0.00%
3,000	0	1,579	0	0	0	0	0.00%
4,000	0	1,579	0	0	0	0	0.00%
5,000	0	1,579	0	0	0	0	0.00%
6,000	0	1,579	0	0	0	0	0.00%
7,000	0	1,579	0	0	0	0	0.00%
8,000	0	1,579	0	0	0	0	0.00%
9,000	0	1,579	0	0	0	0	0.00%
10,000	0	1,579	0	0	0	0	0.00%
11,000	0	1,579	0	0	0	0	0.00%
12,000	0	1,579	0	0	0	0	0.00%
13,000	0	1,579	0	0	0	0	0.00%
14,000	0	1,579	0	0	0	0	0.00%
15,000	0	1,579	0	0	0	0	0.00%
16,000	0	1,579	0	0	0	0	0.00%
17,000	0	1,579	0	0	0	0	0.00%
18,000	0	1,579	0	0	0	0	0.00%
19,000	0	1,579	0	0	0	0	0.00%
20,000	0	1,579	0	0	0	0	0.00%
21,000	0	1,579	0	0	0	0	0.00%
22,000	0	1,579	0	0	0	0	0.00%
23,000	0	1,579	0	0	0	0	0.00%
24,000	0	1,579	0	0	0	0	0.00%
25,000	0	1,579	0	0	0	0	0.00%
26,000	0	1,579	0	0	0	0	0.00%
27,000	0	1,579	0	0	0	0	0.00%
28,000	0	1,579	0	0	0	0	0.00%
29,000	0	1,579	0	0	0	0	0.00%
30,000	0	1,579	0	0	0	0	0.00%
31,000	0	1,579	0	0	0	0	0.00%
32,000	0	1,579	0	0	0	0	0.00%
33,000	0	1,579	0	0	0	0	0.00%
34,000	0	1,579	0	0	0	0	0.00%
35,000	0	1,579	0	0	0	0	0.00%
36,000	0	1,579	0	0	0	0	0.00%
37,000	0	1,579	0	0	0	0	0.00%
38,000	0	1,579	0	0	0	0	0.00%
39,000	0	1,579	0	0	0	0	0.00%
40,000	0	1,579	0	0	0	0	0.00%
	<u>1,579</u>	<u>1,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for 5/8" meter residential sewer customers. (61322)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 2 of 42
 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		Cumulative Gallons	Reversed Bills	Consolidated Factor	Percentage of Total
			(1) X (2)	(2)			[(1)X(6)]+(5)]	
0	36	36	0		0	0	0	100.00%
1,000	0	36	0		0	0	0	0.00%
2,000	0	36	0		0	0	0	0.00%
3,000	0	36	0		0	0	0	0.00%
4,000	0	36	0		0	0	0	0.00%
5,000	0	36	0		0	0	0	0.00%
6,000	0	36	0		0	0	0	0.00%
7,000	0	36	0		0	0	0	0.00%
8,000	0	36	0		0	0	0	0.00%
9,000	0	36	0		0	0	0	0.00%
10,000	0	36	0		0	0	0	0.00%
11,000	0	36	0		0	0	0	0.00%
12,000	0	36	0		0	0	0	0.00%
13,000	0	36	0		0	0	0	0.00%
14,000	0	36	0		0	0	0	0.00%
15,000	0	36	0		0	0	0	0.00%
16,000	0	36	0		0	0	0	0.00%
17,000	0	36	0		0	0	0	0.00%
18,000	0	36	0		0	0	0	0.00%
19,000	0	36	0		0	0	0	0.00%
20,000	0	36	0		0	0	0	0.00%
21,000	0	36	0		0	0	0	0.00%
22,000	0	36	0		0	0	0	0.00%
23,000	0	36	0		0	0	0	0.00%
24,000	0	36	0		0	0	0	0.00%
25,000	0	36	0		0	0	0	0.00%
26,000	0	36	0		0	0	0	0.00%
27,000	0	36	0		0	0	0	0.00%
28,000	0	36	0		0	0	0	0.00%
29,000	0	36	0		0	0	0	0.00%
30,000	0	36	0		0	0	0	0.00%
31,000	0	36	0		0	0	0	0.00%
32,000	0	36	0		0	0	0	0.00%
33,000	0	36	0		0	0	0	0.00%
34,000	0	36	0		0	0	0	0.00%
35,000	0	36	0		0	0	0	0.00%
36,000	0	36	0		0	0	0	0.00%
37,000	0	36	0		0	0	0	0.00%
38,000	0	36	0		0	0	0	0.00%
39,000	0	36	0		0	0	0	0.00%
40,000	0	36	0		0	0	0	0.00%
	<u>36</u>	<u>36</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	

Data recorded for 5/8" meter multi-residential sewer customers (61325)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 17 of 42

Preparer: Steven M. Luberto

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2,421	2,421	0	0	7,505	0	0.00%
1,000	2,040	4,461	2,040,140	2,040,140	5,465	7,504,910	9.51%
2,000	2,164	6,625	4,327,000	6,367,140	3,301	12,969,680	29.67%
3,000	1,534	8,158	4,600,560	10,967,700	1,768	16,270,950	51.11%
4,000	942	9,100	3,767,920	14,735,620	826	18,038,700	68.66%
5,000	441	9,541	2,204,200	16,939,820	385	18,864,470	78.93%
6,000	192	9,733	1,152,780	18,092,600	193	19,249,400	84.31%
7,000	64	9,797	448,700	18,541,300	129	19,442,200	86.40%
8,000	34	9,832	272,320	18,813,620	95	19,570,900	87.67%
9,000	18	9,849	160,200	18,973,820	77	19,665,560	88.41%
10,000	11	9,860	105,700	19,079,520	66	19,742,420	88.90%
11,000	6	9,866	66,000	19,145,520	60	19,808,710	89.21%
12,000	4	9,870	48,000	19,193,520	56	19,869,000	89.44%
13,000	4	9,874	47,320	19,240,840	53	19,925,290	89.66%
14,000	3	9,877	44,380	19,285,220	49	19,977,940	89.86%
15,000	0	9,877	0	19,285,220	49	20,027,420	89.86%
16,000	7	9,883	106,720	19,391,940	43	20,076,900	90.36%
17,000	4	9,887	59,500	19,451,440	39	20,119,710	90.64%
18,000	1	9,888	18,000	19,469,440	38	20,159,020	90.72%
19,000	2	9,890	38,000	19,507,440	36	20,197,330	90.90%
20,000	1	9,891	20,000	19,527,440	35	20,233,640	90.99%
21,000	0	9,891	0	19,527,440	35	20,268,950	90.99%
22,000	2	9,893	44,000	19,571,440	33	20,304,260	91.20%
23,000	1	9,894	23,000	19,594,440	32	20,337,570	91.30%
24,000	2	9,896	48,000	19,642,440	30	20,369,880	91.53%
25,000	1	9,897	25,000	19,667,440	29	20,400,190	91.64%
26,000	1	9,898	26,000	19,693,440	28	20,429,500	91.77%
27,000	3	9,901	90,180	19,783,620	25	20,457,810	92.19%
28,000	0	9,901	0	19,783,620	25	20,482,780	92.19%
29,000	1	9,902	29,000	19,812,620	24	20,507,750	92.32%
30,000	3	9,905	90,000	19,902,620	21	20,531,720	92.74%
31,000	1	9,906	31,000	19,933,620	20	20,552,690	92.88%
32,000	0	9,906	0	19,933,620	20	20,572,660	92.88%
33,000	1	9,907	33,000	19,966,620	19	20,592,630	93.04%
34,000	2	9,909	68,000	20,034,620	17	20,611,600	93.35%
35,000	0	9,909	0	20,034,620	17	20,628,570	93.35%

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

Schedule E-14
 Page 4 of 42

Preparer: Steven M. Lubertoza

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl 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
36,000	1	9,910	36,000	20,070,620	16	20,645,540	93.52%
37,000	1	9,911	37,000	20,107,620	15	20,661,510	93.70%
38,000	1	9,912	38,000	20,145,620	14	20,676,480	93.87%
39,000	2	9,914	78,000	20,223,620	12	20,690,450	94.24%
40,000	0	9,914	0	20,223,620	12	20,702,420	94.24%
41,000	0	9,914	0	20,223,620	12	20,714,390	94.24%
42,000	0	9,914	0	20,223,620	12	20,726,360	94.24%
43,000	1	9,915	43,000	20,266,620	11	20,738,330	94.44%
44,000	0	9,915	0	20,266,620	11	20,749,300	94.44%
45,000	0	9,915	0	20,266,620	11	20,760,270	94.44%
46,000	0	9,915	0	20,266,620	11	20,771,240	94.44%
47,000	0	9,915	0	20,266,620	11	20,782,210	94.44%
48,000	0	9,915	0	20,266,620	11	20,793,180	94.44%
49,000	0	9,915	0	20,266,620	11	20,804,150	94.44%
50,000	0	9,915	0	20,266,620	11	20,815,120	94.44%
51,000	0	9,915	0	20,266,620	11	20,826,090	94.44%
52,000	0	9,915	0	20,266,620	11	20,837,060	94.44%
53,000	0	9,915	0	20,266,620	11	20,848,030	94.44%
54,000	0	9,915	0	20,266,620	11	20,859,000	94.44%
55,000	0	9,915	0	20,266,620	11	20,869,970	94.44%
56,000	0	9,915	0	20,266,620	11	20,880,940	94.44%
57,000	0	9,915	0	20,266,620	11	20,891,910	94.44%
58,000		9,915	0	20,266,620	11	20,902,880	94.44%
59,000	0	9,915	0	20,266,620	11	20,913,850	94.44%
60,000	0	9,915	0	20,266,620	11	20,924,820	94.44%
61,000	0	9,915	0	20,266,620	11	20,935,790	94.44%
62,000	0	9,915	0	20,266,620	11	20,946,760	94.44%
63,000	0	9,915	0	20,266,620	11	20,957,730	94.44%
64,000	0	9,915	0	20,266,620	11	20,968,700	94.44%
65,000	1	9,916	65,000	20,331,620	10	20,979,670	94.74%
66,000	0	9,916	0	20,331,620	10	20,989,640	94.74%
67,000	0	9,916	0	20,331,620	10	20,999,610	94.74%
68,000	0	9,916	0	20,331,620	10	21,009,580	94.74%
69,000	0	9,916	0	20,331,620	10	21,019,550	94.74%
70,000	0	9,916	0	20,331,620	10	21,029,520	94.74%
71,000	0	9,916	0	20,331,620	10	21,039,490	94.74%
72,000	1	9,917	72,000	20,403,620	9	21,049,460	95.07%
73,000	0	9,917	0	20,403,620	9	21,058,430	95.07%

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 32 of 42

Preparer: Steven M. Lubertozzi

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Incl 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
74,000	0	9,917	0	20,403,620	9	21,067,400	95.07%
75,000	0	9,917	0	20,403,620	9	21,076,370	95.07%
76,000	0	9,917	0	20,403,620	9	21,085,340	95.07%
77,000	0	9,917	0	20,403,620	9	21,094,310	95.07%
78,000	1	9,918	78,000	20,481,620	8	21,103,280	95.44%
79,000	0	9,918	0	20,481,620	8	21,111,250	95.44%
80,000	0	9,918	0	20,481,620	8	21,119,220	95.44%
81,000	1	9,919	81,000	20,562,620	7	21,127,190	95.82%
82,000	0	9,919	0	20,562,620	7	21,134,160	95.82%
83,000	0	9,919	0	20,562,620	7	21,141,130	95.82%
84,000	0	9,919	0	20,562,620	7	21,148,100	95.82%
85,000	0	9,919	0	20,562,620	7	21,155,070	95.82%
86,000	0	9,919	0	20,562,620	7	21,162,040	95.82%
87,000	0	9,919	0	20,562,620	7	21,169,010	95.82%
88,000	0	9,919	0	20,562,620	7	21,175,980	95.82%
89,000	0	9,919	0	20,562,620	7	21,182,950	95.82%
90,000	1	9,920	90,000	20,652,620	6	21,189,920	96.23%
91,000	0	9,920	0	20,652,620	6	21,195,890	96.23%
92,000	0	9,920	0	20,652,620	6	21,201,860	96.23%
93,000	1	9,921	93,000	20,745,620	5	21,207,830	96.67%
94,000	0	9,921	0	20,745,620	5	21,212,800	96.67%
95,000	0	9,921	0	20,745,620	5	21,217,770	96.67%
96,000	0	9,921	0	20,745,620	5	21,222,740	96.67%
97,000	1	9,922	94,090	20,839,710	4	21,227,710	97.11%
98,000	0	9,922	0	20,839,710	4	21,231,710	97.11%
99,000	0	9,922	0	20,839,710	4	21,235,710	97.11%
100,000	0	9,922	0	20,839,710	4	21,239,710	97.11%
101,000	0	9,922	0	20,839,710	4	21,243,710	97.11%
102,000	0	9,922	0	20,839,710	4	21,247,710	97.11%
103,000	0	9,922	0	20,839,710	4	21,251,710	97.11%
104,000	0	9,922	0	20,839,710	4	21,255,710	97.11%
105,000	0	9,922	0	20,839,710	4	21,259,710	97.11%
106,000	0	9,922	0	20,839,710	4	21,263,710	97.11%
107,000	0	9,922	0	20,839,710	4	21,267,710	97.11%
108,000	1	9,923	108,000	20,947,710	3	21,271,710	97.61%
109,000	0	9,923	0	20,947,710	3	21,274,710	97.61%
110,000	0	9,923	0	20,947,710	3	21,277,710	97.61%

0107B

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

Schedule E-14
 Page 16 of 42

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 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
111,000	0	9,923	0	20,947,710	3	21,280,710	97.61%
112,000	0	9,923	0	20,947,710	3	21,283,710	97.61%
113,000	0	9,923	0	20,947,710	3	21,286,710	97.61%
114,000	0	9,923	0	20,947,710	3	21,289,710	97.61%
115,000	1	9,924	115,000	21,062,710	2	21,292,710	98.15%
116,000	0	9,924	0	21,062,710	2	21,294,710	98.15%
117,000	0	9,924	0	21,062,710	2	21,296,710	98.15%
118,000	0	9,924	0	21,062,710	2	21,298,710	98.15%
119,000	0	9,924	0	21,062,710	2	21,300,710	98.15%
120,000	0	9,924	0	21,062,710	2	21,302,710	98.15%
121,000	0	9,924	0	21,062,710	2	21,304,710	98.15%
122,000	0	9,924	0	21,062,710	2	21,306,710	98.15%
123,000	0	9,924	0	21,062,710	2	21,308,710	98.15%
124,000	0	9,924	0	21,062,710	2	21,310,710	98.15%
125,000	0	9,924	0	21,062,710	2	21,312,710	98.15%
126,000	0	9,924	0	21,062,710	2	21,314,710	98.15%
127,000	0	9,924	0	21,062,710	2	21,316,710	98.15%
128,000	0	9,924	0	21,062,710	2	21,318,710	98.15%
129,000	0	9,924	0	21,062,710	2	21,320,710	98.15%
130,000	0	9,924	0	21,062,710	2	21,322,710	98.15%
131,000	0	9,924	0	21,062,710	2	21,324,710	98.15%
132,000	0	9,924	0	21,062,710	2	21,326,710	98.15%
133,000	0	9,924	0	21,062,710	2	21,328,710	98.15%
134,000	0	9,924	0	21,062,710	2	21,330,710	98.15%
135,000	0	9,924	0	21,062,710	2	21,332,710	98.15%
136,000	0	9,924	0	21,062,710	2	21,334,710	98.15%
137,000	0	9,924	0	21,062,710	2	21,336,710	98.15%
138,000	0	9,924	0	21,062,710	2	21,338,710	98.15%
139,000	0	9,924	0	21,062,710	2	21,340,710	98.15%
140,000	0	9,924	0	21,062,710	2	21,342,710	98.15%
141,000	0	9,924	0	21,062,710	2	21,344,710	98.15%
142,000	0	9,924	0	21,062,710	2	21,346,710	98.15%
143,000	0	9,924	0	21,062,710	2	21,348,710	98.15%
144,000	0	9,924	0	21,062,710	2	21,350,710	98.15%
145,000	0	9,924	0	21,062,710	2	21,352,710	98.15%
146,000	0	9,924	0	21,062,710	2	21,354,710	98.15%
147,000	0	9,924	0	21,062,710	2	21,356,710	98.15%

0107C

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 17 of 42

Preparer: Steven M. Lubertozz

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include 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
148,000	0	9,924	0	21,062,710	2	21,358,710	98.15%
149,000	0	9,924	0	21,062,710	2	21,360,710	98.15%
150,000	0	9,924	0	21,062,710	2	21,362,710	98.15%
151,000	0	9,924	0	21,062,710	2	21,364,710	98.15%
152,000	0	9,924	0	21,062,710	2	21,366,710	98.15%
153,000	0	9,924	0	21,062,710	2	21,368,710	98.15%
154,000	0	9,924	0	21,062,710	2	21,370,710	98.15%
155,000	0	9,924	0	21,062,710	2	21,372,710	98.15%
156,000	0	9,924	0	21,062,710	2	21,374,710	98.15%
157,000	0	9,924	0	21,062,710	2	21,376,710	98.15%
158,000	0	9,924	0	21,062,710	2	21,378,710	98.15%
159,000	0	9,924	0	21,062,710	2	21,380,710	98.15%
160,000	0	9,924	0	21,062,710	2	21,382,710	98.15%
161,000	0	9,924	0	21,062,710	2	21,384,710	98.15%
162,000	0	9,924	0	21,062,710	2	21,386,710	98.15%
163,000	0	9,924	0	21,062,710	2	21,388,710	98.15%
164,000	0	9,924	0	21,062,710	2	21,390,710	98.15%
165,000	0	9,924	0	21,062,710	2	21,392,710	98.15%
166,000	0	9,924	0	21,062,710	2	21,394,710	98.15%
167,000	0	9,924	0	21,062,710	2	21,396,710	98.15%
168,000	0	9,924	0	21,062,710	2	21,398,710	98.15%
169,000	0	9,924	0	21,062,710	2	21,400,710	98.15%
170,000	0	9,924	0	21,062,710	2	21,402,710	98.15%
171,000	0	9,924	0	21,062,710	2	21,404,710	98.15%
172,000	0	9,924	0	21,062,710	2	21,406,710	98.15%
173,000	0	9,924	0	21,062,710	2	21,408,710	98.15%
174,000	0	9,924	0	21,062,710	2	21,410,710	98.15%
175,000	0	9,924	0	21,062,710	2	21,412,710	98.15%
176,000	0	9,924	0	21,062,710	2	21,414,710	98.15%
177,000	0	9,924	0	21,062,710	2	21,416,710	98.15%
178,000	0	9,924	0	21,062,710	2	21,418,710	98.15%
179,000	0	9,924	0	21,062,710	2	21,420,710	98.15%
180,000	0	9,924	0	21,062,710	2	21,422,710	98.15%
181,000	0	9,924	0	21,062,710	2	21,424,710	98.15%
182,000	0	9,924	0	21,062,710	2	21,426,710	98.15%
183,000	0	9,924	0	21,062,710	2	21,428,710	98.15%
184,000	0	9,924	0	21,062,710	2	21,430,710	98.15%

0107D

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 11 of 42

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 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
185,000	0	9,924	0	21,062,710	2	21,432,710	98.15%
186,000	0	9,924	0	21,062,710	2	21,434,710	98.15%
187,000	0	9,924	0	21,062,710	2	21,436,710	98.15%
188,000	0	9,924	0	21,062,710	2	21,438,710	98.15%
189,000	0	9,924	0	21,062,710	2	21,440,710	98.15%
190,000	0	9,924	0	21,062,710	2	21,442,710	98.15%
191,000	0	9,924	0	21,062,710	2	21,444,710	98.15%
192,000	0	9,924	0	21,062,710	2	21,446,710	98.15%
193,000	0	9,924	0	21,062,710	2	21,448,710	98.15%
194,000	0	9,924	0	21,062,710	2	21,450,710	98.15%
195,000	0	9,924	0	21,062,710	2	21,452,710	98.15%
196,000	0	9,924	0	21,062,710	2	21,454,710	98.15%
197,000	0	9,924	0	21,062,710	2	21,456,710	98.15%
198,000	0	9,924	0	21,062,710	2	21,458,710	98.15%
199,000	2	9,926	398,000	21,460,710	0	21,460,710	100.00%
	<u>9,926</u>	<u>9,926</u>	<u>21,460,710</u>	<u>21,460,710</u>	<u>0</u>	<u>21,460,710</u>	

Data recorded for all meters residential sewer customers. (62621)

0107E

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 1 of 42
 Preparer Steven M Lubertozzi

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

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

Data recorded for 5/8" meter commercial sewer customers (62629)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 40 of 42

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	3	3	12,000	12,000	21	96,000	3.88%
5,000	0	3	0	12,000	21	117,000	3.88%
6,000	3	6	18,000	30,000	18	138,000	9.71%
7,000	3	9	21,000	51,000	15	156,000	16.50%
8,000	2	11	16,000	67,000	13	171,000	21.68%
9,000	1	12	9,000	76,000	12	184,000	24.60%
10,000	2	14	20,000	96,000	10	196,000	31.07%
11,000	1	15	11,000	107,000	9	206,000	34.63%
12,000	1	16	12,000	119,000	8	215,000	38.51%
13,000	0	16	0	119,000	8	223,000	38.51%
14,000	1	17	14,000	133,000	7	231,000	43.04%
15,000	0	17	0	133,000	7	238,000	43.04%
16,000	1	18	16,000	149,000	6	245,000	48.22%
17,000	0	18	0	149,000	6	251,000	48.22%
18,000	1	19	18,000	167,000	5	257,000	54.05%
19,000	0	19	0	167,000	5	262,000	54.05%
20,000	0	19	0	167,000	5	267,000	54.05%
21,000	1	20	21,000	188,000	4	272,000	60.84%
22,000	1	21	22,000	210,000	3	276,000	67.96%
23,000	1	22	23,000	233,000	2	279,000	75.40%
24,000	0	22	0	233,000	2	281,000	75.40%
25,000	0	22	0	233,000	2	283,000	75.40%
26,000	0	22	0	233,000	2	285,000	75.40%
27,000	0	22	0	233,000	2	287,000	75.40%
28,000	0	22	0	233,000	2	289,000	75.40%
29,000	0	22	0	233,000	2	291,000	75.40%
30,000	0	22	0	233,000	2	293,000	75.40%
31,000	0	22	0	233,000	2	295,000	75.40%
32,000	1	23	32,000	265,000	1	297,000	85.76%
33,000	0	23	0	265,000	1	298,000	85.76%
34,000	0	23	0	265,000	1	299,000	85.76%
35,000	0	23	0	265,000	1	300,000	85.76%
36,000	0	23	0	265,000	1	301,000	85.76%
37,000	0	23	0	265,000	1	302,000	85.76%
38,000	0	23	0	265,000	1	303,000	85.76%
39,000	0	23	0	265,000	1	304,000	85.76%
40,000	0	23	0	265,000	1	305,000	85.76%
41,000	0	23	0	265,000	1	306,000	85.76%
42,000	0	23	0	265,000	1	307,000	85.76%
43,000	0	23	0	265,000	1	308,000	85.76%
44,000	1	24	44,000	309,000	0	309,000	100.00%
	<u>24</u>	<u>24</u>	<u>309,000</u>	<u>309,000</u>	<u>0</u>	<u>309,000</u>	

Data recorded for 1" meter commercial sewer customers. (62630)

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 11 of 42
 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	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	1	1	24,000	24,000	11	288,000	3.77%
25,000	0	1	0	24,000	11	299,000	3.77%
26,000	0	1	0	24,000	11	310,000	3.77%
27,000	0	1	0	24,000	11	321,000	3.77%
28,000	0	1	0	24,000	11	332,000	3.77%
29,000	0	1	0	24,000	11	343,000	3.77%
30,000	0	1	0	24,000	11	354,000	3.77%
31,000	0	1	0	24,000	11	365,000	3.77%
32,000	0	1	0	24,000	11	376,000	3.77%
33,000	1	2	33,000	57,000	10	387,000	8.96%
34,000	0	2	0	57,000	10	397,000	8.96%
35,000	0	2	0	57,000	10	407,000	8.96%
36,000	1	3	36,000	93,000	9	417,000	14.62%
37,000	0	3	0	93,000	9	426,000	14.62%
38,000	0	3	0	93,000	9	435,000	14.62%
39,000	1	4	39,000	132,000	8	444,000	20.75%
40,000	0.00	4	0	132,000	8	452,000	20.75%
41,000	0.00	4	0	132,000	8	460,000	20.75%
42,000	1.00	5	42,000	174,000	7	468,000	27.36%
43,000	0.00	5	0	174,000	7	475,000	27.36%
44,000	1.00	6	44,000	218,000	6	482,000	34.28%
45,000	0.00	6	0	218,000	6	488,000	34.28%
46,000	0.00	6	0	218,000	6	494,000	34.28%
47,000	0.00	6	0	218,000	6	500,000	34.28%

0110

Billing Analysis

Florida Public Service Commission

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

Schedule E-14
 Page 41 of 42
 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
48,000	0.00	6	0	218,000	6	506,000	34.28%
49,000	0.00	6	0	218,000	6	512,000	34.28%
50,000	1.00	7	50,000	268,000	5	518,000	42.14%
51,000	0.00	7	0	268,000	5	523,000	42.14%
52,000	0.00	7	0	268,000	5	528,000	42.14%
53,000	0.00	7	0	268,000	5	533,000	42.14%
54,000	0.00	7	0	268,000	5	538,000	42.14%
55,000	0.00	7	0	268,000	5	543,000	42.14%
56,000	0.00	7	0	268,000	5	548,000	42.14%
57,000	0.00	7	0	268,000	5	553,000	42.14%
58,000	0.00	7	0	268,000	5	558,000	42.14%
59,000	0.00	7	0	268,000	5	563,000	42.14%
60,000	0.00	7	0	268,000	5	568,000	42.14%
61,000	0.00	7	0	268,000	5	573,000	42.14%
62,000	0.00	7	0	268,000	5	578,000	42.14%
63,000	1.00	8	63,000	331,000	4	583,000	52.04%
64,000	1.00	9	64,000	395,000	3	587,000	62.11%
65,000	0.00	9	0	395,000	3	590,000	62.11%
66,000	0.00	9	0	395,000	3	593,000	62.11%
67,000	0.00	9	0	395,000	3	596,000	62.11%
68,000	0.00	9	0	395,000	3	599,000	62.11%
69,000	1.00	10	69,000	464,000	2	602,000	72.96%
70,000	0.00	10	0	464,000	2	604,000	72.96%
71,000	0.00	10	0	464,000	2	606,000	72.96%
72,000	0.00	10	0	464,000	2	608,000	72.96%
73,000	0.00	10	0	464,000	2	610,000	72.96%
74,000	0.00	10	0	464,000	2	612,000	72.96%
75,000	0.00	10	0	464,000	2	614,000	72.96%
76,000	0.00	10	0	464,000	2	616,000	72.96%
77,000	0.00	10	0	464,000	2	618,000	72.96%
78,000	0.00	10	0	464,000	2	620,000	72.96%
79,000	0.00	10	0	464,000	2	622,000	72.96%
80,000	0.00	10	0	464,000	2	624,000	72.96%
81,000	0.00	10	0	464,000	2	626,000	72.96%
82,000	0.00	10	0	464,000	2	628,000	72.96%
83,000	1.00	11	83,000	547,000	1	630,000	86.01%
84,000	0.00	11	0	547,000	1	631,000	86.01%
85,000	0.00	11	0	547,000	1	632,000	86.01%
86,000	0.00	11	0	547,000	1	633,000	86.01%
87,000	0.00	11	0	547,000	1	634,000	86.01%
88,000	0.00	11	0	547,000	1	635,000	86.01%
89,000	1.00	12	89,000	636,000	0	636,000	100.00%
	<u>12</u>	<u>12</u>	<u>636,000</u>	<u>636,000</u>	<u>0</u>	<u>636,000</u>	

Data recorded for 2" meter commercial sewer customers. (62633)

0110A

DOCKET NO. 020071-WS

UTILITIES INC.. OF FLORIDA

PASCO COUNTY

SCHEDULES "F-1" through "F-10"

TEST YEAR ENDED 12/31/01

Pasco County

System 613

Wis-Bar

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
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 DER. 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		0.407	0.354	0.000	0.053	13.0%
Feb-01		0.443	0.369	0.000	0.074	16.7%
Mar-01		0.422	0.428	0.000	-0.006	-1.4%
Apr-01		0.403	0.330	0.004	0.069	17.1%
May-01		0.262	0.254	0.000	0.008	3.1%
Jun-01		0.238	0.263	0.000	-0.025	-10.5%
Jul-01		0.254	0.222	0.000	0.032	12.6%
Aug-01		0.241	0.259	0.000	-0.018	-7.5%
Sep-01		0.286	0.260	0.004	0.022	7.7%
Oct-01		0.291	0.279	0.000	0.012	4.1%
Nov-01		0.289	0.317	0.001	-0.029	-10.0%
Dec-01		0.331	0.429	0.000	-0.098	-29.6%
Total	0	3.867	3.764	0.009	0.094	2.4%

(Above data in millions of gallons)

Treated water purchased from Holiday Gardens

Gallons of Wastewater Treated
 In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Month/ Year	(1)	(2)		(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows		(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jan-01						0.000	0.374
Feb-01						0.000	0.329
Mar-01						0.000	0.304
Apr-01						0.000	0.323
May-01						0.000	0.241
Jun-01						0.000	0.217
Jul-01						0.000	0.317
Aug-01						0.000	0.285
Sep-01						0.000	0.240
Oct-01						0.000	0.297
Nov-01						0.000	0.294
Dec-01						0.000	0.267
Total	0.000					0.000	3.488

=====
 (Above data in millions of gallons)

Wastewater treatment & disposal services purchased from Pasco County

Company: Utilities, Inc. of Florida (613-Wis-Bar)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	<u>N/A - Water Purchased</u>	
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>0</u>	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1)	<u> </u>
	(2)	<u> </u>
	(3)	<u> </u>
	(4)	<u> </u>
	(5)	<u> </u>
	AVERAGE	<u> </u>
4 Average Daily Flow	Max Month	<u>15,821</u>
	Annual	<u>10,595</u>
5 Required Fire Flow The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.	None	

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
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 Regulation.

	MONTH	GPD
1. Plant Capacity		<u>Not Applicable - Treatment purchased</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)	Jan-01	<u>12,065</u>
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 (613-Wis-Bar)
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

Treated water is purchased from Holiday Gardens.

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and all facilities required to deliver treated water are considered to be 100% used & useful.

0115

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (613-Wis-Bar)
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

Treatment & disposal services are purchased from Pasco County.

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and all facilities required to deliver wastewater to the County for treatment and disposal are considered to be 100% used & useful

0116

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
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 and Wastewater Collection Systems

The certificates for these systems were transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the systems were virtually built out in 1972 when the systems came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and the water distribution system and wastewater collection system are 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
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. 000793-WS.

0118

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No. 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	N/A	N/A	---	N/A	N/A	N/A	N/A	---
2	TY-3	N/A	N/A	---	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A	---	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	140	---	N/A	N/A	N/A	N/A	---
5	TY	140	140	140	3,437,992	24,557	3,437,992	140	0.00%
Average Growth Through 5-Year Period (Col. 8)									<u>0.00%</u>

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

Constant:	---	X	Y
X Coefficient:	---	1	N/A
R^2:	---	2	N/A
		3	N/A
		4	N/A
		5	140

System acquired 6/00 --
 Insufficient data to perform regression analysis.
 Per Docket No. 000793-WS, system built out since 1972.

N/A - Not available - system purchased 6/00.

Company: Utilities, Inc. of Florida (613-Wis-Bar)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	TY-4	N/A	N/A	---	N/A	N/A	N/A	N/A	N/A	
2	TY-3	N/A	N/A	---	N/A	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A	---	N/A	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	170	---	N/A	N/A	N/A	N/A	N/A	---
5	TY	170	170	170	N/A	N/A	N/A	N/A	N/A	0.00%
Average Growth Through 5-Year Period (Col. 8)										0.00%

	X	Y
Constant:	---	1 N/A
X Coefficient:	---	2 N/A
R ² :	---	3 N/A
	4	N/A
	5	N/A

System acquired 6/00 --
 Insufficient data to perform regression analysis.
 Per Docket No. 000793-WS, system built out since 1972.

N/A - Not Available - system purchased 6/00.
 Also, Wastewater is billed as a flat rate and gallonage numbers are not available.

Pasco County

System 615

Buena Vista

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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 DER. 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	5.745		2.653	0.009	3.083	53.7%
Feb-01	4.812		4.148	0.024	0.640	13.3%
Mar-01	5.192		4.903	0.041	0.248	4.8%
Apr-01	4.419		4.278	0.000	0.141	3.2%
May-01	4.919		4.602	0.003	0.314	6.4%
Jun-01	3.580		4.243	0.000	-0.663	-18.5%
Jul-01	3.679		3.001	0.004	0.674	18.3%
Aug-01	4.222		3.133	0.000	1.089	25.8%
Sep-01	3.610		3.795	0.025	-0.210	-5.8%
Oct-01	4.632		3.321	0.018	1.293	27.9%
Nov-01	4.653		4.371	0.000	0.282	6.1%
Dec-01	4.174		5.410	0.000	-1.236	-29.6%
Total	53.637	0	47.858	0.124	5.655	10.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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 =====

0122

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

	Date	GPD
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		161,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>2/20/01</u>	<u>245,800</u> [No unusual occurrence]
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>2/20/01</u> (2) <u>2/9/01</u> (3) <u>3/1/01</u> (4) <u>3/28/01</u> (5) <u>2/28/01</u>	<u>245,800</u> <u>244,200</u> <u>238,800</u> <u>237,600</u> <u>226,800</u>
	AVERAGE	<u>238,640</u>
4 Average Daily Flow	Max Month	<u>167,484</u>
	Annual	<u>146,951</u>
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

0123

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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 Regulation.

	MONTH	GPD
Not applicable - water only system		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER 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.		

0124

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm		420 gpm
Firm Reliable well pumping capacity (largest well out), gpm		120 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		17,500 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		5,833 gallons
Total usable storage, gal.		5,833 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		167,484 gpd
Maximum day, maximum month demand,		245,800 gpd
Peak hour demand = 2 x max day		491,600 gpd
Instantaneous demand (see table, page 2),	1316 customers	1,408 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	10.54% of water pumped	15,493 gpd, avg
Acceptable unaccounted for	12.50%	18,369 gpd, avg
Excess unaccounted for		0 gpd, avg

Used & Useful considerations for this system:

The certificates for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out.

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

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

A =	Peak demand	1,408 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	0
E =	Firm Reliable Capacity	120 gpm

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

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

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

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

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

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

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

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (615-Buena Vista)
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

0127

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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

The certificate for this system was transferred to UIF in 2001 in Docket No. 000793-WS. The transfer order acknowledges that the system was virtually built out in 1972 when the system came under Commission jurisdiction. There has been no significant customer activity since that time. The service area is built out and the water distribution system is 100% used & useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Utilities, Inc. of Florida (615-Buena Vista)
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 000793-WS.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	SFR Customers		Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	N/A	N/A		---	N/A	N/A	N/A	N/A	---
2	TY-3	N/A	N/A		---	N/A	N/A	N/A	N/A	---
3	TY-2	N/A	N/A		---	N/A	N/A	N/A	N/A	---
4	TY-1	N/A	1108		---	N/A	N/A	N/A	N/A	---
5	TY	1108	1110		1,109	46,845,858	42,242	46,845,858	1,109	0.00%
Average Growth Through 5-Year Period (Col. 8)										<u>0.00%</u>

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

Constant:	---	X	Y
X Coefficient:	---	1	N/A
R^2:	---	2	N/A
		3	N/A
		4	N/A
		5	1,109

System acquired 6/00 --

Insufficient data to perform regression analysis.

Per Docket No. 000793-WS, system built out since 1972.

N/A - Not available - system acquired 6/00.

Company: Utilities, Inc. of Florida (615-Buena Vista)
 Docket No.: 020071-WS
 Test Year Ended: December 31, 2001

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

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

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

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

Florida Public Service Commission

Company: Utilities, Inc of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-01	4.706	0	3.059	0.026	1.621	34.4%
Feb-01	4.018	0	3.355	0.011	0.652	16.2%
Mar-01	3.952	0	3.513	0.015	0.424	10.7%
Apr-01	5.282	0	4.247	0.005	1.030	19.5%
May-01	6.308	0	4.813	0.001	1.494	23.7%
Jun-01	5.512	0	5.857	0.019	-0.364	-6.6%
Jul-01	2.621	0	1.941	0.016	0.664	25.3%
Aug-01	4.235	0	2.878	0.053	1.304	30.8%
Sep-01	3.773	0	4.044	0.035	-0.306	-8.1%
Oct-01	5.597	0	4.219	0.036	1.342	24.0%
Nov-01	5.026	0	4.701	0.009	0.316	6.3%
Dec-01	4.844	0	3.945	0.017	0.882	18.2%
Total	55.874	0	46.572	0.243	9.059	16.2%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company Utilities, Inc. of Florida (626-Summertree)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows (Name)			Total Plant Flows	Total Purch Sewage Treatment
Jul-00					0.000	2.480
Aug-00					0.000	2.364
Sep-00					0.000	2.302
Oct-00					0.000	2.087
Nov-00					0.000	1.859
Dec-00					0.000	1.512
Jan-01					0.000	1.764
Feb-01					0.000	1.658
Mar-01					0.000	1.827
Apr-01					0.000	2.062
May-01					0.000	1.985
Jun-01					0.000	1.790
Total	0.000				0.000	23.690

(Above data in millions of gallons)

Wastewater treatment & disposal services purchased from Pasco County

Water Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
 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.		540,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	8/30/01	331,000
	[No unusual occurrences]	
	5/24/01	307,000
	[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.	(1) 5/24/01	307,000
	(2) 5/17/01	292,000
	(3) 5/31/01	261,600
	(4) 5/23/01	257,900
	(5) 5/3/01	250,700
	AVERAGE	273,840
4 Average Daily Flow	Max Month	203,484
	Annual	153,079
5 Required Fire Flow (Mixed single family, multi-family)		1,000 gpm for 2 hours
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
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 - all wastewater treatment purchased		
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Company Utilities, Inc. of Florida (626-Summertree)
Docket No : 020071-WS
Test Year Ended: December 31, 2001

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

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

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

INPUT INFORMATION

Total well pumping capacity, gpm		1,270 gpm
Firm Reliable well pumping capacity (largest well out), gpm		720 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal.		0 gallons
Hydropneumatic storage capacity, gal.		20,000 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		6,667 gallons
Total usable storage, gal.		6,667 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		203,484 gpd
Maximum day, maximum month demand,		307,000 gpd
Peak hour demand = 2 x max day		614,000 gpd
Instantaneous demand (see table, page 2),	858 customers	1,004 gpm
Fire flow requirement	1000 gpm for 2 hours	120,000 gpd
Unaccounted for water	16.21% of water pumped	24,819 gpd, avg
Acceptable unaccounted for	12.50%	19,135 gpd, avg
Excess unaccounted for		5,684 gpd, avg

Used & Useful Analysis.

Rates were last set for this system in Docket No. 920834-WS, a limited proceeding. Used & useful factors were last addressed in Docket No. 910020-WS. At that time, the existing system was built out, and the water treatment & related facilities were found by Staff to be 100% used & useful. Since then, new area have been opened for development. In Docket No. 910020-WS, 500 gpm was allowed for fire flow, based on all development being single family residences. Some of the new area includes multi-family units, therefore the fire flow allowance should be increased to 1,000 gpm.

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

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

A =	Peak demand	1,004 gpm
B =	Property needed to serve five years after TY (From Sch. F-8)	128.4 gpm
626 F-	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	3.9 gpm
E =	Firm Reliable Capacity	720 gpm

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

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

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (626-Summertree)
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 - all wastewater treatment purchased

in Docket No. 910020-WS, the wastewater interconnection was determined to be 100% used & useful. There have been no significant changes in circumstances since that proceeding, other than an increase in customers.

0138

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (626-Summertree)
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 and Wastewater Collection Systems

In Docket No 910020-WS, it was determined that all distribution and collection lines were contributed and, therefore, a used & useful adjustment was not necessary. All lines added to serve the new area are also contributed, therefore, a used & useful adjustment is not necessary in this proceeding

Company: Utilities, Inc. of Florida (626-Summertree)
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

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs	24 SFR/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations.	1.07 gpm/SFR
PN =	Property needed expressed in U units	128.4 gpm

Company: Utilities, Inc. of Florida (626-Summertree)
 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	(3) SFR Customers		(4) Average	(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		(2) Beginning	(3) Ending						
1	TY-4	715	729	722	17,465,462	24,190	39,551,687	1,635	
2	TY-3	728	751	740	17,867,792	24,162	46,043,030	1,906	16.55%
3	TY-2	752	767	760	17,927,440	23,604	48,007,983	2,034	6.73%
4	TY-1	767	804	786	18,627,568	23,714	47,661,118	2,010	-1.18%
5	TY	804	853	829	21,082,743	25,447	45,696,523	1,796	-10.65%
Average Growth Through 5-Year Period (Col. 8)									<u>2.86%</u>

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

Constant:	1748.30065	X	Y
X Coefficient:	42.5698217	1	1,635
R^2:	0.16746329	2	1,906
		3	2,034
		4	2,010
		5	1,796

Regression equation does not have a sufficient degree of correlation to use.
 Use 2.86% average growth applied to Yr 2001 SFR's.

$829 \times .0286 = 24 \text{ SFR's per year.}$

Company: Utilities, Inc. of Florida (626-Summertree)
 Docket No.. 020071-WS
 Test Year Ended: December 31, 2001

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4	714	728	721	16,494,007	22,877	17,609,981	770	
2	TY-3	728	752	740	16,618,909	22,458	17,781,282	792	2.85%
3	TY-2	752	767	760	17,231,385	22,688	18,395,283	811	2.41%
4	TY-1	767	804	786	17,771,054	22,624	18,829,564	832	2.65%
5	TY	804	852	828	19,301,255	23,311	20,245,435	869	4.35%
Average Growth Through 5-Year Period (Col. 8)									<u>3.07%</u>

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

	X	Y
Constant:	743.2344852	1 770
X Coefficient:	23.79731384	2 792
R^2:	0.982614499	3 811
		4 832
		5 869

Pasco County

System 629

Orangewood

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

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
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	3.512	0		0.001		
Feb-01	2.935	0	5.030	0.000	1.416	22.0%
Mar-01	3.115	0		0.000		
Apr-01	3.520	0	5.319	0.001	1.315	19.8%
May-01	3.642	0		0.001		
Jun-01	3.175	0	5.621	0.003	1.192	17.5%
Jul-01	3.199	0		0.003		
Aug-01	3.209	0	5.086	0.000	1.319	20.6%
Sep-01	2.710	0		0.002		
Oct-01	3.181	0	4.782	0.018	1.090	18.5%
Nov-01	3.027	0		0.018		
Dec-01	2.824	0	5.496	0.000	0.337	5.8%
Total	38.049	0	31.334	0.047	6.669	17.5%

(Above data in millions of gallons)

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
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 (629-Orangewood)
 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

	<u>Date</u>	<u>GPD</u>
1 Plant Capacity The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation		500,000
2 Maximum Day The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>5/8/01</u>	<u>211,400</u>
	[No unusual occurrences]	
3 Five Day Max. Year The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) <u>5/8/01</u>	<u>211,400</u>
	(2) <u>5/22/01</u>	<u>149,300</u>
	(3) <u>5/30/01</u>	<u>147,200</u>
	(4) <u>5/16/01</u>	<u>139,400</u>
	(5) <u>5/23/01</u>	<u>134,600</u>
	AVERAGE <u>156,380</u>	
4 Average Daily Flow	Max Month <u>117,484</u>	
	Annual <u>104,244</u>	
5 Required Fire Flow	500 gpm for 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

Company: Utilities, Inc. of Florida (629-Orangewood)
Docket No.: 020071-WS
Test Year Ended: December 31, 2001

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

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

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

INPUT INFORMATION.

Total well pumping capacity, gpm		850 gpm
Firm Reliable well pumping capacity (largest well out), gpm		525 gpm
Ground storage capacity, gal.		0 gallons
Usable ground storage (90%), gal		0 gallons
Hydropneumatic storage capacity, gal.		13,100 gallons
Usable hydropneumatic storage capacity (33.33%), gal.		4,367 gallons
Total usable storage, gal.		4,367 gallons
High service pumping capacity, gpm		0 gpm
Average day demand, maximum month		117,484 gpd
Maximum day, maximum month demand,		211,400 gpd
Peak hour demand = 2 x max day		422,800 gpd
Instantaneous demand (see table, page 2),	576 customers	824 gpm
Fire flow requirement	500 gpm for 2 hours	60,000 gpd
Unaccounted for water	17.53% of water pumped	18,270 gpd, avg
Acceptable unaccounted for	12.50%	13,030 gpd, avg
Excess unaccounted for		5,239 gpd, avg

Used & Useful Analysis.

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

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

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

A =	Peak demand	824 gpm
B =	Property needed to serve five years after TY	0
C =	Fire flow demand	500 gpm
D =	Excess Unaccounted for water	4
E =	Firm Reliable Capacity	525

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

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

TABLE XXI

Maximum Instantaneous Flows for Residential Areas

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

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

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

Source: Community Water Systems Source Book

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

Third Edition

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

Used and Useful Calculations
Wastewater Treatment Plant

FPSC

Company: Utilities, Inc. of Florida (629-Orangewood)
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

0149

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Utilities, Inc. of Florida (629-Orangewood)
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 (629-Orangewood)
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

0151

Equivalent Residential Connections - Water

Florida Public Service Commission

Company Utilities, Inc. of Florida (629-Orangewood)
 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	(3) 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
		(2) Beginning	(3) Ending	(4) Average					
1	TY-4	560	560	560	33,038,003	58,996	36,812,236	624	
2	TY-3	560	563	562	32,783,804	58,386	36,032,001	617	-1.10%
3	TY-2	563	562	563	31,900,639	56,712	35,292,685	622	0.84%
4	TY-1	562	583	573	31,414,565	54,873	34,661,105	632	1.50%
5	TY	583	584	584	28,804,218	49,365	31,506,077	638	1.04%
Average Growth Through 5-Year Period (Col. 8)									<u>0.57%</u>

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

	X	Y
Constant:	613.74834	1 624
X Coefficient:	4.3049718	2 617
R^2:	0.6718019	3 622
		4 632
		5 638

Company: Utilities, Inc. of Florida (629-Orangewood)
 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)									

Utilities Inc. of Florida - Pasco County

Financial, Rate and Engineering
Minimum Filing Requirements
Interim Rates

For the Test Year Ended
December 31, 2001

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
<u>RATE BASE</u>		
A-1	I-1	Schedule of Water Rate Base
A-2	I-2	Schedule of Sewer Rate Base
A-5	I-3	Schedule of Water Plant in Service
A-6	I-6	Schedule of Sewer Plant in Service
A-9	I-12	Water Accumulated Depreciation
A-10	I-12	Sewer Accumulated Depreciation
<u>NET OPERATING INCOME</u>		
B-1	I-15	Schedule of Water Net Operating Income
B-2	I-16	Schedule of Sewer Net Operating Income
B-3	I-17	Schedule of Adjustments to Operating Income
B-5	I-18	Detail of Operations and Maintenance Expense - Water
B-6	I-19	Detail of Operations and Maintenance Expense - Sewer
B-13	I-20	Depreciation Expense - Water
B-14	I-21	Depreciation Expense - Sewer
B-15	I-22	Schedule of Taxes other than Income
<u>COST OF CAPITAL</u>		
D-1	I-23	Schedule of Requested Cost of Capital
<u>RATE SCHEDULES</u>		
E-1	I-24	Rate Schedule
E-2	I-25	Revenues at Present and Proposed Rates

Schedule of Water Rate Base

Florida Public Service Commission

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

Schedule A-1
 Page 1 of 1

Preparer: Steven M Lubertozzi

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

Line No	(1) Description	(2) Balance Per Books YE 12/31/01	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 12/31/01	(5) Year End 12/31/00	(6) Test Year Average 12/31/01	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,721,781	[a] \$ 56,381	\$ 1,778,162	\$ 1,583,431	\$ 1,626,449	A-5
2	Utility Land & Land Rights	6,713		6,713	6,713	6,713	A-5
3	Less: Non-Used & Useful Plant		0	-		-	A-7
4	Construction Work in Progress	17,432	[b]	17,432	14,065	15,748	-
5	Less: Accumulated Depreciation	(608,176)	[a]	(36,576)	(539,779)	(574,909)	A-9
6	Less: CIAC	(466,708)	[a]	(0)	(466,708)	(466,708)	A-12
7	Accumulated Amortization of CIAC	166,118	[a]	(35,680)	151,543	158,830	A-14
8	Allocated Plant	26,262	[c]	26,262	23,927	25,094	-
9	Working Capital Allowance	28,254	[d]	28,254	28,254	28,254	A-17
10	Total Rate Base	\$ 891,676	\$ (15,875)	\$ 875,801	\$ 801,447	\$ 819,471	

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

[b] WIP that should be completed within twelve months

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

[d] Working Capital using the Balance Sheet approach

Schedule of Sewer Rate Base

Florida Public Service Commission

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

Schedule A-2
 Page 1 of 1

Preparer: Steven M. Lubertoza

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

Line No	(1) Description	(2)	(3)	(4)	(5)	(6)	(5)
		Balance Per Books YE 12/31/01	Utility Adjustments	Adjusted Utility Balance YE 12/31/01	Year End 12/31/00	Test Year Average 12/31/01	Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,048,810	[a] \$ (56,382)	\$ 992,428	\$ 979,651	\$ 996,934	A-6
2	Utility Land & Land Rights	10,000		10,000	10,000	10,000	A-6
3	Less: Non-Used & Useful Plant		-	-		-	A-7
4	Construction Work in Progress	485	[b] -	485	-	242	-
5	Less: Accumulated Depreciation	(342,922)	[a] (37,729)	(305,193)	(305,898)	(324,374)	A-10
6	Less: CIAC	(463,032)	[a] -	(463,032)	(463,032)	(463,032)	A-12
7	Accumulated Amortization of CIAC	125,703	[a] (0)	125,703	112,466	119,079	A-14
9	Allocated Plant	8,202	[c]	8,202	7,473	7,838	-
10	Working Capital Allowance	29,545	[d]	29,545	29,545	29,545	A-17
11	Total Rate Base	<u>\$ 416,791</u>	<u>\$ (94,111)</u>	<u>\$ 398,138</u>	<u>\$ 370,205</u>	<u>\$ 376,232</u>	

Notes:

[a] Includes adjustments reflected in last rate case.

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

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

[d] Working Capital using the Balance Sheet approach

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

Florida Public Service Commission

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

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

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301 1 Organization	34,955	34,955	34,955		
3	302 1 Franchises	5,315	5,446	5,426		
4	339.1 Other Plant & Misc Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	6,713	6,713	6,713		
7	304.2 Structures & Improvements	36,403	39,070	38,512		
8	305 2 Collect & Impound Reservoirs					
9	306 2 Lale, River & Other intakes					
10	307.2 Wells & Springs	220,356	254,857	223,010		
11	308.2 Infiltration, Galleries and Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment	141,110	166,077	148,296		
15	339.2 Other Plant & Misc Equipment					
16	WATER TREATMENT PLANT					
17	303 3 Land & Land Rights					
18	304.3 Structures & Improvements	3,200	9,626	3,694		
19	320.3 Water Treatment Equipment	41,328	44,808	42,850		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	16,379	16,379	16,379		
24	330.4 Distr. Reservoirs & Sandpipes	97,271	101,638	99,320		
25	331.4 Transm. & Distribution Mains	457,175	461,938	457,960		
26	333.4 Services	120,514	136,269	125,889		
27	334 4 Meters & Meter Installations	131,306	141,010	137,336		
28	335 4 Hydrants	52,771	55,570	53,418		
29	339 4 Other Plant & Misc. Equipment	1,286	1,996	1,341		
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304 5 Structures & Improvements					
33	340.5 Office Furniture & Equipment	1,418	1,418	1,418		
34	341 5 Transportation Equipment	139,876	157,524	148,700		
35	342.5 Stores Equipment					
36	343 5 Tools, Shop & Garage Equipment	14,230	14,307	14,260		
37	344 5 Laboratory Equipment		250	96		
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment	3,583	3,583	3,583		
40	347.5 Misc Equip (Computer)	3,825	3,437	3,631		
41	348.5 Other Tangible Plant (Allocated Plant)	61,129	71,622	66,376		
42	Total	1,590,144	1,728,494	1,633,162		

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

Florida Public Service Commission

Company Utilities Inc. of Florida - Pasco 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	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302 1 Franchises	5,315	5,315	5,446	5,446	5,446	5,446	5,446
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304 2 Structures & Improvements	36,403	38,312	38,312	38,312	38,312	38,312	38,672
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	220,356	220,356	220,356	220,356	220,356	220,356	220,356
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	141,110	141,110	141,110	144,485	145,018	146,139	147,828
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	3,200	3,200	3,200	3,200	3,200	3,200	3,200
19	320 3 Water Treatment Equipment	41,328	41,328	41,328	42,579	43,114	43,114	43,114
20	339 3 Other Plant & Misc Equipment	0	0	0	0	0	0	0
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303 4 Land & Land Rights	0	0	0	0	0	0	0
23	304 4 Structures & Improvements	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330 4 Distr. Reservoirs & Sandpipes	97,271	97,889	97,889	98,392	98,392	98,876	98,876
25	331 4 Transm. & Distribution Mains	457,175	457,175	457,175	457,501	457,501	457,501	457,501
26	333 4 Services	120,514	120,739	122,312	122,312	123,406	124,405	125,228
27	334 4 Meters & Meter Installations	131,306	131,306	135,162	135,162	135,162	135,606	135,606
28	335 4 Hydrants	52,771	52,771	52,771	52,771	52,771	53,240	53,240
29	339 4 Other Plant & Misc Equipment	1,286	1,286	1,286	1,286	1,286	1,286	1,286
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	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341 5 Transportation Equipment	139,876	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	14,230	14,230	14,230	14,230	14,230	14,230	14,230
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	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347 5 Misc Equip (Computer)	3,825	0	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated Plant)	61,129	0	0	0	0	0	0
42	Total	<u>1,590,144</u>	<u>1,388,066</u>	<u>1,393,627</u>	<u>1,399,082</u>	<u>1,401,244</u>	<u>1,404,760</u>	<u>1,407,632</u>

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

Company Utilities Inc of Florida - Pasco 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	34,955	34,955	34,955	34,955	34,955	34,955	34,955
3	302 1 Franchises	5,446	5,446	5,446	5,446	5,446	5,446	5,426
4	339 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT							
6	303 2 Land & Land Rights	6,713	6,713	6,713	6,713	6,713	6,713	6,713
7	304 2 Structures & Improvements	38,672	39,070	39,070	39,070	39,070	39,070	38,512
8	305 2 Collect & Impound Reservoirs	0	0	0	0	0	0	0
9	306 2 Lale, River & Other intakes	0	0	0	0	0	0	0
10	307 2 Wells & Springs	220,356	220,356	220,356	220,356	220,356	254,857	223,010
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	148,355	150,907	150,907	151,881	152,915	166,077	148,296
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	3,200	3,200	3,200	3,200	3,200	9,626	3,694
19	320 3 Water Treatment Equipment	43,114	43,306	43,306	43,306	43,306	44,808	42,850
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	16,379	16,379	16,379	16,379	16,379	16,379	16,379
24	330 4 Distr Reservoirs & Sandpipes	99,537	99,809	99,809	101,135	101,638	101,638	99,320
25	331.4 Transm & Distribution Mains	457,501	457,501	457,501	457,501	460,000	461,938	457,960
26	333 4 Services	126,517	127,202	128,035	129,478	130,137	136,269	125,889
27	334 4 Meters & Meter Installations	141,010	141,010	141,010	141,010	141,010	141,010	137,336
28	335 4 Hydrants	53,240	53,240	53,240	53,240	55,570	55,570	53,418
29	339 4 Other Plant & Misc Equipment	1,286	1,286	1,286	1,286	1,286	1,996	1,341
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	1,418	1,418	1,418	1,418	1,418	1,418	1,418
34	341 5 Transportation Equipment	0	0	0	0	0	157,524	148,700
35	342 5 Stores Equipment	0	0	0	0	0	0	0
36	343 5 Tools, Shop & Garage Equipment	14,230	14,307	14,307	14,307	14,307	14,307	14,260
37	344 5 Laboratory Equipment	0	250	250	250	250	250	96
38	345 5 Power Operated Equipment	0	0	0	0	0	0	0
39	346 5 Communication Equipment	3,583	3,583	3,583	3,583	3,583	3,583	3,583
40	347.5 Misc Equip (Computer)	0	0	0	0	0	3,437	3,631
41	348 5 Other Tangible Plant (Allocated Plant)	0	0	0	0	0	71,622	66,376
42	Total	<u>1,415,513</u>	<u>1,419,940</u>	<u>1,420,773</u>	<u>1,424,515</u>	<u>1,431,541</u>	<u>1,728,494</u>	<u>1,633,162</u>

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

Florida Public Service Commission

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

Schedule A-6
Page 1 of 3

Preparer Steven M. Lubertozi

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	3,349	3,349	3,349		0
3	352.1 Franchuses	0	0	0		0
4	389 1 Other Plant & Misc Equipment	0	0	0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	10,000	10,000	10,000		0
7	354.2 Structures & Improvements	0	0	0		0
8	360 2 Collection Sewers - Force	109,364	109,364	109,364		0
9	361.2 Collection Sewers - Gravity	324,800	325,667	324,867		0
10	362.2 Special Collecting Structures	0	0	0		0
11	363.2 Services to Customers	71,880	74,328	72,068		0
12	364.2 Flow Measuring Devices			0		
13	365.2 Flow Measuring Installations			0		
14	389 2 Other Plant & Misc Equipment			0		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights			0		
17	354.3 Structures & Improvements			0		
18	370 3 Receiving Wells	136,388	146,305	142,559		0
19	371.3 Pumping Equipment			0		0
20	389 3 Other Plant & Misc. Equipment (Manholes)	18,026	43,205	21,886		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights			0		
23	354 4 Structures & Improvements	30,087	30,087	30,087		0
24	380 4 Treatment & Disposal Equipment	88,697	109,496	90,722		0
25	381.4 Plant Sewers			0		0
26	382 4 Outfall Sewer Lines	0	0	0		0
27	389 4 Other Plant & Misc. Equipment	114,849	114,849	114,849		
28	GENERAL PLANT					
29	353 5 Land & Land Rights			0		0
30	354.5 Structures & Improvements	0	0	0		0
31	390 5 Office Furniture & Equipment	443	443	443		0
32	391.5 Transportation Equipment	43,688	49,200	46,444		0
33	392.5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	4,445	4,469	4,454		0
35	394 5 Laboratory Equipment	0	79	39		0
36	395.5 Power Operated Equipment			0		0
37	396 5 Communication Equipment	1,119	1,119	1,119		0
38	397.5 Misc Equip (Computer)	1,195	1,074	1,134		0
39	398.5 Other Tangible Plant (Allocated Plant-UIF)	31,322	35,778	33,550		0
40						
	Total	989,651	1,058,810	1,006,934		0

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

Florida Public Service Commission

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

Schedule A-6
Page 2 of 3

Preparer: Steven M. Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01
1	INTANGIBLE PLANT							
2	351 J Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352 1 Franchises	0	0	0	0	0	0	0
4	389 1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353 2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354 2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361 2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	324,800	324,800
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363 2 Services to Customers	71,880	71,880	71,880	71,880	71,880	71,880	71,880
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353 3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370 3 Receiving Wells	136,388	136,388	140,369	140,369	140,369	143,812	143,812
19	371 3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	18,026	18,026	18,026
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380 4 Treatment & Disposal Equipment	88,697	88,697	88,697	89,310	89,310	89,310	89,310
25	381.4 Plant Sewers	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353 5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391 5 Transportation Equipment	43,688	0	0	0	0	0	0
33	392.5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	4,445	4,445	4,445	4,445	4,445	4,445	4,445
35	394 5 Laboratory Equipment	0	0	0	0	0	0	0
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397 5 Misc Equip (Computer)	1,195	0	0	0	0	0	0
39	398 5 Other Tangible Plant (Allocated Plant-UIF)	31,322	0	0	0	0	0	0
40								
	Total	989,651	913,446	917,427	918,041	918,041	921,484	921,484

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

Florida Public Service Commission

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

Schedule A-6
Page 3 of 3

Preparer Steven M Lubertozi

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

Line No	(1) Account No. and Name	(9) Jul-01	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTANGIBLE PLANT							
2	351 1 Organization	3,349	3,349	3,349	3,349	3,349	3,349	3,349
3	352 1 Franchises	0	0	0	0	0	0	0
4	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	10,000	10,000	10,000	10,000	10,000	10,000	10,000
7	354.2 Structures & Improvements	0	0	0	0	0	0	0
8	360 2 Collection Sewers - Force	109,364	109,364	109,364	109,364	109,364	109,364	109,364
9	361 2 Collection Sewers - Gravity	324,800	324,800	324,800	324,800	324,800	325,667	324,867
10	362 2 Special Collecting Structures	0	0	0	0	0	0	0
11	363.2 Services to Customers	71,880	71,880	71,880	71,880	71,880	74,328	72,068
12	364 2 Flow Measuring Devices	0	0	0	0	0	0	0
13	365 2 Flow Measuring Installations	0	0	0	0	0	0	0
14	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0	0	0	0	0
17	354 3 Structures & Improvements	0	0	0	0	0	0	0
18	370 3 Receiving Wells	143,812	145,412	145,412	145,412	145,412	146,305	142,559
19	371 3 Pumping Equipment	0	0	0	0	0	0	0
20	389 3 Other Plant & Misc. Equipment (Manholes)	18,026	18,026	18,026	18,026	43,026	43,205	21,886
21	TREATMENT AND DISPOSAL PLANT							
22	353 4 Land & Land Rights	0	0	0	0	0	0	0
23	354 4 Structures & Improvements	30,087	30,087	30,087	30,087	30,087	30,087	30,087
24	380 4 Treatment & Disposal Equipment	89,310	89,310	89,310	89,310	89,310	109,496	90,722
25	381 4 Plant Sewers	0	0	0	0	0	0	0
26	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0
27	389 4 Other Plant & Misc Equipment	114,849	114,849	114,849	114,849	114,849	114,849	114,849
28	GENERAL PLANT							
29	353 5 Land & Land Rights	0	0	0	0	0	0	0
30	354 5 Structures & Improvements	0	0	0	0	0	0	0
31	390 5 Office Furniture & Equipment	443	443	443	443	443	443	443
32	391 5 Transportation Equipment	0	0	0	0	0	49,200	46,444
33	392 5 Stores Equipment	0	0	0	0	0	0	0
34	393 5 Tools, Shop & Garage Equipment	4,445	4,469	4,469	4,469	4,469	4,469	4,454
35	394 5 Laboratory Equipment	0	78	78	78	78	79	39
36	395 5 Power Operated Equipment	0	0	0	0	0	0	0
37	396 5 Communication Equipment	1,119	1,119	1,119	1,119	1,119	1,119	1,119
38	397 5 Misc Equip (Computer)	0	0	0	0	0	1,074	1,134
39	398 5 Other Tangible Plant (Allocated Plant-UIP)	0	0	0	0	0	35,778	33,550
40								
	Total	921,484	923,186	923,186	923,186	948,186	1,058,810	1,006,934

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

Florida Public Service Commission

Company: Utilities Inc. of Florida - Pasco 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 Lubertozz

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	(4,028)	(5,036)	(4,532)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	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	(11,950)	(13,088)	(12,511)	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	(52,732)	(60,070)	(56,401)	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	(58,770)	(62,489)	(61,007)	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	(187)	(284)	(235)	0.00%	0
19	320.3 Water Treatment Equipment	(18,066)	(19,430)	(18,803)	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	(6,899)	(7,395)	(7,147)	0.00%	0
24	330.4 Distr Reservoirs & Standpipes	(3,280)	(5,928)	(4,599)	0.00%	0
25	331.4 Transm & Distribution Mains	(156,257)	(165,933)	(160,830)	0.00%	0
26	333.4 Services	(34,444)	(34,440)	(35,436)	0.00%	0
27	334.4 Meters & Meter Installations	(64,548)	(71,399)	(67,874)	0.00%	0
28	335.4 Hydrants	(17,590)	(17,360)	(17,312)	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	(992)	(1,116)	(1,054)	0.00%	0
34	341.5 Transportation Equipment	(76,752)	(106,878)	(91,815)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(5,838)	(6,603)	(6,267)	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	(2,951)	(3,421)	(3,186)	0.00%	0
40	347.5 Misc Equipment (Computer)	(3,825)	(3,290)	(3,558)	0.00%	0
41	348.5 Other Tangible Plant (Allocated-UIF)	(18,981)	(22,328)	(20,655)	0.00%	0
42	Total	<u>(539,778.58)</u>	<u>(608,176.43)</u>	<u>(574,909)</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 2 of 3

Preparer: Steven M Lubertozzi

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

Line No	(1) Account No. and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01
1	INTANGIBLE PLANT						
2	301 1 Organization	(4,028)	(4,112)	(4,195)	(4,279)	(4,363)	(4,447)
3	302 1 Franchises						
4	339 1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT						
6	303 2 Land & Land Rights						
7	304 2 Structures & Improvements	(11,950)	(12,042)	(12,134)	(12,226)	(12,318)	(12,410)
8	305 2 Collect. & Impound Reservoirs						
9	306 2 Lake, River & Other intakes						
10	307 2 Wells & Springs	(52,732)	(53,344)	(53,955)	(54,567)	(55,178)	(55,790)
11	308 2 Infiltration, Galleries and Tunnels						
12	309 2 Supply Mains						
13	310 2 Power Generation Equipment						
14	311 2 Pumping Equipment	(58,770)	(59,358)	(59,946)	(60,534)	(59,643)	(60,231)
15	339 2 Other Plant & Misc Equipment						
16	WATER TREATMENT PLANT						
17	303 3 Land & Land Rights						
18	304 3 Structures & Improvements	(187)	(195)	(203)	(211)	(219)	(227)
19	320 3 Water Treatment Equipment	(18,066)	(18,222)	(18,379)	(18,536)	(18,693)	(18,849)
20	339 3 Other Plant & Misc Equipment (Manholes)						
21	TRANSMISSION & DISTRIBUTION PLANT						
22	303 4 Land & Land Rights						
23	304 4 Structures & Improvements	(6,899)	(6,940)	(6,982)	(7,023)	(7,064)	(7,106)
24	330 4 Distr. Reservoirs & Standpipes	(3,280)	(3,499)	(3,717)	(3,936)	(4,155)	(4,374)
25	331 4 Transm & Distribution Mains	(156,257)	(157,145)	(158,032)	(157,940)	(158,828)	(159,715)
26	333 4 Services	(34,444)	(34,695)	(34,947)	(35,198)	(35,449)	(35,700)
27	334 4 Meters & Meter Installations	(64,548)	(65,096)	(65,643)	(66,190)	(66,737)	(67,284)
28	335 4 Hydrants	(17,590)	(17,688)	(17,786)	(17,883)	(17,981)	(18,079)
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	(992)	(1,002)	(1,012)	(1,023)	(1,033)	(1,043)
34	341 5 Transportation Equipment	(76,752)	0	0	0	0	0
35	342 5 Stores Equipment						
36	343 5 Tools, Shop & Garage Equipment	(5,838)	(5,935)	(6,032)	(6,130)	(6,227)	(6,324)
37	344 5 Laboratory Equipment	0	0	0	0	0	0
38	345 5 Power Operated Equipment						
39	346 5 Communication Equipment	(2,951)	(2,990)	(3,029)	(3,069)	(3,108)	(3,147)
40	347 5 Misc Equipment (Computer)	(3,825)	0	0	0	0	0
41	348 5 Other Tangible Plant (Allocated-UIF)	(18,981)	0	0	0	0	0
42	Total	<u>(539,778.58)</u>	<u>(443,950.47)</u>	<u>(447,681.05)</u>	<u>(450,431.63)</u>	<u>(452,683.21)</u>	<u>(455,006.79)</u>

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

Florida Public Service Commission

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

Schedule A-9
Page 3 of 3

Preparer Steven M Lubertozzi

Explanation Provide the ending balances and average of accumulated depreciation 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	(4,531)	(4,615)	(4,699)	(4,784)	(4,868)	(4,952)	(5,036)	(4,532)
3	302 1 Franchises								0
4	339 1 Other Plant & Misc Equipment	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
5	SOURCE OF SUPPLY AND PUMPING PLANT								
6	303 2 Land & Land Rights								0
7	304 2 Structures & Improvements	(12,502)	(12,599)	(12,697)	(12,795)	(12,892)	(12,990)	(13,088)	(12,511)
8	305.2 Collect. & Impound Reservoirs								0
9	306 2 Lake, River & Other intakes								0
10	307 2 Wells & Springs	(56,401)	(57,013)	(57,624)	(58,236)	(58,847)	(59,459)	(60,070)	(56,401)
11	308 2 Infiltration, Galleries and Tunnels								0
12	309 2 Supply Mains								0
13	310 2 Power Generation Equipment								0
14	311 2 Pumping Equipment	(60,819)	(61,435)	(62,051)	(62,667)	(63,282)	(61,873)	(62,489)	(61,007)
15	339 2 Other Plant & Misc Equipment								0
16	WATER TREATMENT PLANT								
17	303 3 Land & Land Rights								0
18	304 3 Structures & Improvements	(235)	(243)	(251)	(260)	(268)	(276)	(284)	(235)
19	320 3 Water Treatment Equipment	(19,006)	(19,169)	(18,776)	(18,939)	(19,103)	(19,266)	(19,430)	(18,803)
20	339 3 Other Plant & Misc Equipment (Manholes)								0
21	TRANSMISSION & DISTRIBUTION PLANT								
22	303 4 Land & Land Rights								0
23	304 4 Structures & Improvements	(7,147)	(7,188)	(7,230)	(7,271)	(7,312)	(7,354)	(7,395)	(7,147)
24	330 4 Distr Reservoirs & Standpipes	(4,593)	(4,815)	(5,038)	(5,260)	(5,483)	(5,705)	(5,928)	(4,599)
25	331 4 Transm & Distribution Mains	(160,603)	(161,491)	(162,380)	(163,268)	(164,156)	(165,045)	(165,933)	(160,830)
26	333 4 Services	(35,367)	(35,628)	(35,889)	(36,150)	(36,410)	(36,671)	(36,932)	(35,436)
27	334 4 Meters & Meter Installations	(67,831)	(68,396)	(68,961)	(69,526)	(70,091)	(70,656)	(71,221)	(67,874)
28	335 4 Hydrants	(16,769)	(16,868)	(16,966)	(17,065)	(17,163)	(17,262)	(17,360)	(17,312)
29	339 4 Other Plant & Misc Equipment								0
30	GENERAL PLANT								
31	303 5 Land & Land Rights								0
32	304 5 Structures & Improvements	0	0	0	0	0	0	0	0
33	340 5 Office Furniture & Equipment	(1,054)	(1,064)	(1,074)	(1,085)	(1,095)	(1,105)	(1,116)	(1,054)
34	341 5 Transportation Equipment	0	0	0	0	0	0	(106,878)	(91,815)
35	342 5 Stores Equipment								0
36	343 5 Tools, Shop & Garage Equipment	(6,422)	(6,519)	(6,214)	(6,311)	(6,409)	(6,506)	(6,603)	(6,267)
37	344 5 Laboratory Equipment	0	0	0	0	0	0	0	0
38	345 5 Power Operated Equipment								0
39	346 5 Communication Equipment	(3,186)	(3,225)	(3,265)	(3,304)	(3,343)	(3,382)	(3,421)	(3,186)
40	347 5 Misc Equipment (Computer)	0	0	0	0	0	0	(3,290)	(3,558)
41	348 5 Other Tangible Plant (Allocated-UIF)	0	0	0	0	0	0	(22,328)	(20,655)
42	Total	<u>(458,153.37)</u>	<u>(461,957.53)</u>	<u>(464,802.69)</u>	<u>(468,606.85)</u>	<u>(472,411.01)</u>	<u>(473,870.17)</u>	<u>(608,176.43)</u>	<u>(574,909)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 1 of 3

Preparer: Steven M Lubertozzi

Recap Schedules: A-2, A-8

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

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Test Year 12/31/01	(4) Thirteen Month Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
2	351.1 Organization	(1,179)	(1,263)	(1,221)	0.00%	0
3	352.1 Franchises	0	0	0	0.00%	0
4	389.1 Other Plant & Misc Equipment	0	0	0	0.00%	0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0	0	0.00%	0
7	354.2 Structures & Improvements	0	0	0	0.00%	0
8	360.2 Collection Sewers - Force	(40,857)	(44,499)	(42,678)	0.00%	0
9	361.2 Collection Sewers - Gravity	(95,884)	(103,096)	(99,490)	0.00%	0
10	362.2 Special Collecting Structures	0	0	0	0.00%	0
11	363.2 Services to Customers	(21,183)	(23,073)	(22,128)	0.00%	0
12	364.2 Flow Measuring Devices	0	0	0	0.00%	0
13	365.2 Flow Measuring Installations	0	0	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0	0	0.00%	0
17	354.3 Structures & Improvements	0	0	0	0.00%	0
18	370.3 Receiving Wells	(35,984)	(41,557)	(38,736)	0.00%	0
19	371.3 Pumping Equipment	0	0	0	0.00%	0
20	389.3 Other Plant & Misc. Equip. (Manholes)	(1,877)	(2,477)	(2,177)	0.00%	0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0	0	0.00%	0
23	354.4 Structures & Improvements	(11,732)	(12,674)	(12,203)	0.00%	0
24	380.4 Treatment & Disposal Equipment	(18,673)	(21,219)	(19,944)	0.00%	0
25	381.4 Plant Sewers	0	0	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	(42,923)	(46,208)	(44,566)	0.00%	0
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0	0	0	0.00%	0
30	354.5 Structures & Improvements	0	0	0	0.00%	0
31	390.5 Office Furniture & Equipment	0	0	0	0.00%	0
32	391.5 Transportation Equipment	(23,973)	(33,382)	(28,677)	0.00%	0
33	392.5 Stores Equipment	0	0	0	0.00%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0	0.00%	0
35	394.5 Laboratory Equipment	0	0	0	0.00%	0
36	395.5 Power Operated Equipment	0	0	0	0.00%	0
37	396.5 Communication Equipment	0	0	0	0.00%	0
38	397.5 Computer Allocated	(1,195)	(1,027)	(1,111)	0.00%	0
39	398.5 Other Tangible Plant Allocated-UIF	(10,438)	(12,448)	(11,443)	0.00%	0
40	TOTAL	<u>(305,898)</u>	<u>(342,922)</u>	<u>(324,374)</u>		<u>0</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 2 of 3

Preparer Steven M Lubertozzi

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

Recap Schedules A-2, A-8

Line No	(1) Account No and Name	(2) Prior Year 12/31/00	(3) Jan-01	(4) Feb-01	(5) Mar-01	(6) Apr-01	(7) May-01	(8) Jun-01	(9) Jul-01
1	INTAGIBLE PLANT								
1	351 1 Organization	(1,179)	(1,186)	(1,193)	(1,200)	(1,207)	(1,214)	(1,221)	(1,228)
2	352 1 Franchises	0	0	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
4	COLLECTION PLANT								
5	353 2 Land & Land Rights	0	0	0	0	0	0	0	0
6	354 2 Structures & Improvements	0	0	0	0	0	0	0	0
7	360 2 Collection Sewers - Force	(40,857)	(41,160)	(41,464)	(41,767)	(42,071)	(42,374)	(42,678)	(42,981)
8	361 2 Collection Sewers - Gravity	(95,884)	(96,485)	(97,086)	(97,687)	(98,288)	(98,889)	(99,490)	(100,091)
9	362 2 Special Collecting Structures	0	0	0	0	0	0	0	0
10	363 2 Services to Customers	(21,183)	(21,340)	(21,498)	(21,655)	(21,813)	(21,970)	(22,128)	(22,285)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT								
15	353 3 Land & Land Rights	0	0	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0	0	0
17	370 3 Receiving Wells	(35,984)	(36,436)	(36,888)	(37,340)	(37,792)	(38,244)	(38,696)	(39,173)
18	371 3 Pumping Equipment	0	0	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(1,877)	(1,927)	(1,977)	(2,027)	(2,077)	(2,127)	(2,177)	(2,227)
20	TREATMENT AND DISPOSAL PLANT								
21	353 4 Land & Land Rights	0	0	0	0	0	0	0	0
22	354 4 Structures & Improvements	(11,732)	(11,811)	(11,889)	(11,968)	(12,046)	(12,125)	(12,203)	(12,282)
23	380 4 Treatment & Disposal Equipment	(18,673)	(18,885)	(19,096)	(19,307)	(19,519)	(19,730)	(19,942)	(20,154)
24	381 4 Plant Sewers	0	0	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
26	389 4 Other Plant & Misc Equipment	(42,923)	(43,197)	(43,471)	(43,745)	(44,018)	(44,292)	(44,566)	(44,840)
27	GENERAL PLANT								
28	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0	0	0
30	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0
31	391 5 Transportation Equipment	(23,973)	0	0	0	0	0	0	0
32	392 5 Stores Equipment	0	0	0	0	0	0	0	0
33	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0	0	0
37	397 5 Computer Allocated	(1,195)	0	0	0	0	0	0	0
38	398 5 Other Tangible Plant Allocated-UIF	(10,438)	0	0	0	0	0	0	0
39	TOTAL	<u>(305,898)</u>	<u>(272,428)</u>	<u>(274,562)</u>	<u>(276,697)</u>	<u>(278,831)</u>	<u>(280,966)</u>	<u>(283,100)</u>	<u>(285,261)</u>

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

Florida Public Service Commission

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

Schedule A-10
Page 3 of 3
Preparer Steven M Lubertozzi

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

Line No	(1) Account No and Name	(10) Aug-01	(11) Sep-01	(12) Oct-01	(13) Nov-01	(14) Test Year 12/31/01	(15) Thirteen Month Average
1	INTAGIBLE PLANT						
1	351 1 Organization	(1,235)	(1,242)	(1,249)	(1,256)	(1,263)	(1,221)
2	352 1 Franchises	0	0	0	0	0	0
3	389 1 Other Plant & Misc Equipment	0	0	0	0	0	0
4	COLLECTION PLANT						
5	353 2 Land & Land Rights	0	0	0	0	0	0
6	354.2 Structures & Improvements	0	0	0	0	0	0
7	360 2 Collection Sewers - Force	(43,285)	(43,588)	(43,892)	(44,195)	(44,499)	(42,678)
8	361.2 Collection Sewers - Gravity	(100,692)	(101,293)	(101,894)	(102,495)	(103,096)	(99,490)
9	362 2 Special Collecting Structures	0	0	0	0	0	0
10	363 2 Services to Customers	(22,443)	(22,601)	(22,758)	(22,916)	(23,073)	(22,128)
11	364 2 Flow Measuring Devices	0	0	0	0	0	0
12	365 2 Flow Measuring Installations	0	0	0	0	0	0
13	389 2 Other Plant & Misc Equipment	0	0	0	0	0	0
14	SYSTEM PUMPING PLANT						
15	353 3 Land & Land Rights	0	0	0	0	0	0
16	354 3 Structures & Improvements	0	0	0	0	0	0
17	370 3 Receiving Wells	(39,650)	(40,126)	(40,603)	(41,080)	(41,557)	(38,736)
18	371 3 Pumping Equipment	0	0	0	0	0	0
19	389 3 Other Plant & Misc Equip (Manholes)	(2,277)	(2,327)	(2,377)	(2,427)	(2,477)	(2,177)
20	TREATMENT AND DISPOSAL PLANT						
21	353 4 Land & Land Rights	0	0	0	0	0	0
22	354 4 Structures & Improvements	(12,360)	(12,438)	(12,517)	(12,595)	(12,674)	(12,203)
23	380 4 Treatment & Disposal Equipment	(20,367)	(20,580)	(20,793)	(21,006)	(21,219)	(19,944)
24	381 4 Plant Sewers	0	0	0	0	0	0
25	382 4 Outfall Sewer Lines	0	0	0	0	0	0
26	389 4 Other Plant & Misc Equipment	(45,113)	(45,387)	(45,661)	(45,934)	(46,208)	(44,566)
27	GENERAL PLANT						
28	353 5 Land & Land Rights	0	0	0	0	0	0
29	354 5 Structures & Improvements	0	0	0	0	0	0
30	390 5 Office Furniture & Equipment	0	0	0	0	0	0
31	391 5 Transportation Equipment	0	0	0	0	(33,382)	(28,677)
32	392 5 Stores Equipment	0	0	0	0	0	0
33	393 5 Tools, Shop & Garage Equipment	0	0	0	0	0	0
34	394 5 Laboratory Equipment	0	0	0	0	0	0
35	395 5 Power Operated Equipment	0	0	0	0	0	0
36	396 5 Communication Equipment	0	0	0	0	0	0
37	397 5 Computer Allocated	0	0	0	0	(1,027)	(1,111)
38	398 5 Other Tangible Plant Allocated-UIF	0	0	0	0	(12,448)	(11,443)
39	TOTAL	<u>(287,422)</u>	<u>(289,583)</u>	<u>(291,744)</u>	<u>(293,904)</u>	<u>(342,922)</u>	<u>(324,374)</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

Schedule B-1
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	422,996	(6,784)	416,212	14,122	430,334	B-3 & B-4
2	Operation & Maintenance	226,035	0	226,035		226,035	B-3 & B-5
3	Depreciation	64,149	2,565	66,714		66,714	B-3 & B-13
4	CIAC Amortization	(14,575)	0	(14,575)		(14,575)	B-3
5	PAA Amortization	3,072	(3,072)	0		0	
6	Taxes Other Than Income	55,109	(15)	55,094	635	55,729	B-3 & B-15
7	Provision for Income Taxes	38,814	(21,258)	17,556	5,074	22,630	B-3 & C-1
8	OPERATING EXPENSES	<u>372,603</u>	<u>(21,780)</u>	<u>350,823</u>	<u>5,709</u>	<u>356,533</u>	
9	NET OPERATING INCOME	<u>50,393</u>	<u>14,996</u>	<u>65,389</u>	<u>8,413</u>	<u>73,801</u>	
11	RATE BASE	<u>891,676</u>		<u>875,801</u>		<u>819,471</u>	
12	RATE OF RETURN	<u>5.65%</u>		<u>7.47%</u>		<u>9.01%</u>	

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

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

Schedule B-2
 Page 1 of 1

Preparer: Steven M. Lubertoza

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

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	286,769	18,482	305,251	15,966	321,217	B-3 & B-4
2	Operation & Maintenance	236,361	0	236,361		236,361	B-3 & B-5
3	Depreciation	30,452	(2,565)	27,887		27,887	B-3 & B-13
4	CIAC Amortization	(13,238)	0	(13,238)		(13,238)	B-3
5	PAA Amortization	701	(701)	0		0	
6	Taxes Other Than Income	24,372	922	25,293	718	26,012	B-3 & B-15
7	Provision for Income Taxes	(24,974)	29,548	4,574	5,738	10,312	B-3 & C-1
8	OPERATING EXPENSES	253,674	27,204	280,877	6,456	287,334	
9	NET OPERATING INCOME	33,095	(8,722)	24,374	9,510	33,883	
11	RATE BASE	416,791		398,138		376,232	
12	RATE OF RETURN	7.94%		6.12%		9.01%	

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

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Compa Utilities Inc. of Florida - Pasco County
 Docket 020071-WS
 Schedule Year End 12/31/01
 Interim [x] Final []
 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.		(\$6,784)	18,482	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	<u>(6,784)</u>	<u>0</u>	<u>18,482</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		14,122		15,966
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	<u>0</u>	<u>14,122</u>	<u>0</u>	<u>15,966</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	Pension and other Benefits are adjusted to reflect salary adjustments.	0		0	
9	Adjustment due to Revised Common Expense Allocation (SE 51, 52, 60, 90)	0		0	
10	Total Operations and Maintenance Adjustments (Schedule B-1)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	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	2,565		(2,565)	
12	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7)	0		0	
13	To properly negate the effect of PAA amortization for regulatory purposes	(3,072)		(701)	
14	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	(15)	635	922	718
15	Income Taxes have been adjusted to reflect operating revenue and expense adjustment	(21,258)	5,074	29,548	5,738
16	Total Operating Expense Adjustments	<u>(21,780)</u>	<u>5,709</u>	<u>27,204</u>	<u>6,456</u>
17	Total Adjustments to Net Operating Income	<u>14,996</u>	<u>8,413</u>	<u>(8,722)</u>	<u>9,510</u>

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

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

Schedule B-5
 Page 1 of 1

Preparer: Steven M. Lubertozzi

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
1	601	Salaries & Wages - Employees	5,463	4,588	3,674	4,550	4,588	4,551	4,589	4,554	4,593	4,554	4,593	5,635	55,930	0	55,930
2	603	Salaries & Wages - Officers, Etc													0		0
3	604	Employee Pensions & Benefits	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	21,524	0	21,524
4	610	Purchased Water	1,222	737	700	715	553	1,200	84	350	537	522	749	536	7,905		7,905
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	1,896	1,245	999	1,020	2,023	815	1,113	1,076	1,327	1,141	1,269	1,664	15,588		15,588
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	922	0	776	463	310	98	897	179	100	237	118	597	4,699		4,699
9	620	Mat & Sup./Maint. & Rep	3,883	3,529	2,225	5,148	3,167	2,962	2,298	515	2,098	1,845	3,507	31,062	62,239		62,239
10	631	Contractual Services - Engr.	65	65	65	65	65	65	65	65	65	65	65	65	775		775
11	632	Contractual Services - Acct	95	95	95	95	95	95	95	95	95	95	95	95	1,144		1,144
12	633	Contractual Services - Legal	632	632	632	632	438	438	438	438	438	438	438	438	6,029		6,029
13	634	Contractual Services - Mgmt													0		0
14	635	Contractual Services - Other	(792)	(792)	(792)	(597)	(598)	(598)	(598)	(598)	(598)	(598)	(598)	10,508	3,352		3,352
15	641	Office Supplies & Utilities	69	86	134	80	98	330	104	102	83	79	79	8,876	10,120		10,120
16	642	Testing Expense	201	1,504	316	285	931	250	203	1,569	394	355	1,589	271	7,866		7,866
17	650	Transportation Expenses	766	766	766	766	766	766	766	766	766	766	766	766	9,195		9,195
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	979	979	979	979	979	979	979	979	979	979	979	979	11,743		11,743
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort	332	332	332	332	332	332	332	332	332	332	332	332	3,988	0	3,988
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	45	54	19	(34)	331	366	29	109	66	145	233	111	1,473		1,473
26	665	Miscellaneous Expenses	0	0	0	0	0	26	0	0	0	0	18	2,420	2,463	0	2,463
27		TOTAL	17,571	15,613	12,714	16,292	15,872	14,469	13,188	12,324	13,069	12,750	16,025	66,149	226,035	0	226,035

Note:

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No	Account No	Name	January 2001	February 2001	March 2001	April 2001	May 2001	June 2001	July 2001	August 2001	September 2001	October 2001	November 2001	December 2001	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	2,591	31,092	0	31,092
2	703	Salaries & Wages - Officers, Etc													0		0
3	704	Employee Pensions & Benefits	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	1,235	14,816	0	14,816
4	710	Purchased Sewage Treatment	7,885	10,707	9,664	8,700	9,608	8,200	7,065	4,511	8,696	37,762	386	2,958	116,142		116,142
5	711	Sludge Removal Expenses													0		0
6	715	Purchased Power	308	346	264	204	234	60	223	165	210	244	179	431	2,868		2,868
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	274	0	101	126	214	67	39	124	69	163	33	411	1,621		1,621
9	720	Mat & Sup /Maint & Rep	4,243	1,126	955	233	308	778	483	1,828	176	1,890	1,933	20,370	34,323		34,323
10	731	Contractual Services - Engr	44	44	44	44	44	44	44	44	44	44	44	44	534		534
11	732	Contractual Services - Accl	0	0	0	0	0	0	0	0	0	0	0	0	0		0
12	733	Contractual Services - Legal	301	301	301	301	301	301	301	301	301	301	301	301	3,616		3,616
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	(346)	(346)	(346)	(212)	(346)	(346)	(346)	(346)	(346)	(346)	(346)	7,299	3,629		3,629
15	741	Office Supplies & Utilities	47	59	92	55	68	227	72	70	57	55	54	6,110	6,966		6,966
16	742	Testing Expense	1	38	38	1	640	0	57	45	0	67	1	0	887		887
17	750	Transportation Expenses	527	527	527	527	527	527	527	527	527	527	527	527	6,329		6,329
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	674	674	674	674	674	674	674	674	674	674	674	674	8,083		8,083
22	760	Advertising Expense													0		0
23	766	Reg Comm Exp - Rate Case Amort	229	229	229	229	229	229	229	229	229	229	229	229	2,745	0	2,745
24	767	Reg Comm Exp - Other													0		0
25	770	Bad Debt Expense	31	37	13	(24)	228	252	20	75	45	100	160	76	1,014		1,014
26	775	Miscellaneous Expenses	0	0	0	0	0	18	0	0	0	0	12	1,666	1,696	0	1,696
27	TOTAL		18,044	17,569	16,383	14,685	16,556	14,858	13,214	12,072	14,509	45,536	8,014	44,922	236,361	0	236,361

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

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

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

Line No.	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	1,008		1,008	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	496		496	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	7,338		7,338	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	7,223		7,223	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	97		97	0.00%	0
19	320.3 Water Treatment Equipment	0		0	0.00%	0
20	339.3 Other Plant & Misc. Equipment	1,921		1,921	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	1,137		1,137	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	2,648		2,648	0.00%	0
25	331.4 Transm. & Distribution Mains	10,656		10,656	0.00%	0
26	333.4 Services	3,072		3,072	0.00%	0
27	334.4 Meters & Meter Installations	6,737		6,737	0.00%	0
28	335.4 Hydrants	1,177		1,177	0.00%	0
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,671		1,671	0.00%	0
33	340.5 Office Furniture & Equipment	1,523		1,523	0.00%	0
34	341.5 Transportation Equipment	14,147		14,147	0.00%	0
35	342.5 Stores Equipment	0		0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	1,637		1,637	0.00%	0
37	344.5 Laboratory Equipment	8		8	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	811		811	0.00%	0
40	347.5 Misc Equip (Computer)	840		840	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	64,149	0	64,149		0

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

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

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

Line No	(1) Account No and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351 1 Organization	84		84	0.00%	0
2	352 1 Franchises	0		0	0.00%	0
3	389 1 Other Plant & Misc Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	942		942	0.00%	0
7	360.2 Collection Sewers - Force	3,642		3,642	0.00%	0
8	361.2 Collection Sewers - Gravity	7,212		7,212	0.00%	0
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	1,890		1,890	0.00%	0
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370 3 Receiving Wells	0		0	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc Equip (Manholes)	600		600	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353 4 Land & Land Rights	0		0	0.00%	0
22	354 4 Structures & Improvements	8,857		8,857	0.00%	0
23	380.4 Treatment & Disposal Equipment	0		0	0.00%	0
24	381 4 Plant Sewers	2,545		2,545	0.00%	0
25	382.4 Outfall Sewer Lines	0		0	0.00%	0
26	389.4 Other Plant & Misc Equipment	0		0	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354 5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	0		0	0.00%	0
31	391 5 Transportation Equipment	4,418		4,418	0.00%	0
32	392 5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	0		0	0.00%	0
34	394.5 Laboratory Equipment	0		0	0.00%	0
35	395 5 Power Operated Equipment	0		0	0.00%	0
36	396 5 Communication Equipment	0		0	0.00%	0
37	397.5 Computer Allocated	262		262	0.00%	0
38	398 5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	30,452	0	30,452		0

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

12/31/01

Schedule B-15
 Page 1 of 1

Preparer Steven M. Lubertozzi

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

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFTs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	19,010	9,770	26,298	31	55,109
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	(305)				(305)
3	Payroll tax increase due to salary adjustment		290			290
4	Adjusted Test Year	18,705	10,060	26,298	31	55,094
5	RAF assoc. with revenue adjustments	635				635
6	Total Balance	<u>19,340</u>	<u>10,060</u>	<u>26,298</u>	<u>31</u>	<u>55,729</u>
Sewer						
1	Test Year Per Books	13,085	3,052	8,214	21	24,372
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	832				832
3	Payroll tax increase due to salary adjustment		90			90
4	Adjusted Test Year	13,917	3,142	8,214	21	25,293
5	RAF assoc. with revenue adjustments	718				718
6	Total Balance	<u>14,635</u>	<u>3,142</u>	<u>8,214</u>	<u>21</u>	<u>26,012</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

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

Schedule D-1
Page 1 of 1

Preparer: Steven M. Lubertozi

Simple average capital structure.

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

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/01</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	536,671	44.90%	8.59%	3.86%
2	Short-Term Debt	98,123	8.21%	6.62%	0.54%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	543,149	45.43%	11.07%	5.03%
5	Customer Deposits	14,973	1.25%	6.00%	0.08%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	2,788	0.23%		0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>1,195,704</u>	<u>100.00%</u>		<u>9.51%</u>

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

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

Company: Utilities Inc. of Florida - Pasco 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-Index			Index Adjusted			Proposed			Pre-Index			Index Adjusted			Proposed		
	Rates			Rates			Rates			Rates			Rates			Rates		
Residential																		
<u>Wis-Bar</u>																		
5/8" Meter	\$	15.56		\$	15.56		\$	10.31		\$	10.98		\$	10.98		\$	11.53	
5/8" Meter (Water-629)											\$	10.98		\$	10.98		\$	11.53
5/8" Meter Multi											\$	7.32		\$	7.32		\$	11.53
Gallonge Charge	\$	1.89		\$	1.89		\$	1.17										
<u>Buena Vista</u>																		
5/8" Meter	\$	8.88		\$	8.88		\$	10.31										
Gallonge Charge		0.43			0.43		\$	1.17										
<u>Summertree/Paradise Pt.</u>																		
5/8" Meter	\$	7.85		\$	7.95		\$	10.31		\$	10.25		\$	10.36		\$	11.53	
Gallonge Charge	\$	1.49		\$	1.51		\$	1.17		\$	7.72		\$	7.80		\$	8.61	
<u>Orangewood</u>																		
5/8" Meter	\$	18.76		\$	19.00		\$	10.31										
1" Meter	\$	46.93		\$	47.54		\$	48.73										
Gallonge Charge	\$	1.09		\$	1.10		\$	1.17										
General Service																		
<u>Orangewood</u>																		
5/8" Meter	\$	18.76		\$	19.00		\$	10.31										
1" Meter	\$	46.93		\$	47.54		\$	48.73										
2" Meter	\$	150.11		\$	152.05		\$	155.85										
1.5" Meter	\$	93.81		\$	95.02		\$	97.40										
4" Meter	\$	469.07		\$	475.12		\$	487.00										
5/8" Meter Irrigation	\$	18.76		\$	19.00		\$	10.31										
1.5" Meter Irrigation	\$	93.81		\$	95.02		\$	97.40										
Gallonge Charge/MG	\$	1.09		\$	1.10		\$	1.17										
Commercial																		
<u>Summertree/Paradise Pt.</u>																		
5/8" Meter	\$	7.85		\$	7.95		\$	10.31		\$	10.25		\$	10.36		\$	11.53	
1" Meter	\$	19.66		\$	19.91		\$	48.73		\$	25.63		\$	25.90		\$	27.20	
2" Meter	\$	62.89		\$	63.70		\$	155.85		\$	82.02		\$	82.90		\$	87.05	
Gallonge Charge	\$	1.49		\$	1.51		\$	1.17		\$	8.08		\$	8.17		\$	8.61	

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

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

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

Effective rate prior to index filing
 Rates effective dates 1/1/01 - 7/14/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	15.56	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	8.88	\$115,871
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.49	\$ 7.85	11.01	\$109,334
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.09	\$ 18.76	23.51	\$92,859
1" Meter	94,250	24	\$1.09	\$ 46.93	51.21	\$666
Total Residential	100,293,133	31,163				\$343,532
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$1.09	\$ 18.76	23.03	\$2,785
1" Meter	1,306,797	84	\$1.09	\$ 46.93	63.89	\$3,395
2" Meter	101,900	12	\$1.09	\$150.11	159.37	\$1,012
1.5" Meter	312,100	12	\$1.09	\$ 93.81	122.16	\$903
4" Meter	0	0	\$1.09	\$469.07		\$0
5/8" Meter Irrigation	0	0	\$1.09	\$ 18.76		\$0
1.5" Meter Irrigation	0	0	\$1.09	\$ 93.81		\$0
Total General Service	2,520,259	312				\$8,095
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.49	\$ 7.85	85.77	\$5,592
1" Meter	308,270	24	\$ 1.49	\$ 19.66	38.80	\$931
2" Meter	20,896,040	240	\$ 1.49	\$ 62.89	192.62	\$46,229
Total Commercial	24,613,780	329				\$52,752
Total Water Revenues	127,427,172	31,804				\$404,379

Note: A minor rate increase was effective July 2001 due to a 2001 price index filing

I-25

Misc Serv Revenue	8,544
Total Revenue	\$412,923
Total Booked Revenue	\$422,996
Difference	(\$10,073)

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

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

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

Effective rates after index filing
 Effective dates 7/15/01 - 12/31/01

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.89	\$ 15.56	15.56	\$24,802
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$0.43	\$ 8.88	8.88	\$115,871
<u>Summertrees/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.51	\$ 7.95	11.16	\$110,748
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.10	\$ 19.00	23.80	\$93,934
1" Meter	94,250	24	\$ 1.10	\$ 47.54	51.86	\$674
Total Residential	100,293,133	31,163				\$346,029
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.10	\$ 19.00	23.31	\$2,817
1" Meter	1,306,797	84	\$ 1.10	\$ 47.54	64.65	\$3,434
2" Meter	101,900	12	\$ 1.10	\$ 152.05	161.39	\$1,024
1.5" Meter	312,100	12	\$ 1.10	\$ 95.02	123.63	\$913
4" Meter	0	0	\$ 1.10	\$ 475.12		\$0
5/8" Meter Irrigation	0	0	\$ 1.10	\$ 19.00		\$0
1.5" Meter Irrigation	0	0	\$ 1.10	\$ 95.02		\$0
Total General Service	2,520,259	312				\$8,188
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.51	\$ 7.95	86.91	\$5,667
1" Meter	308,270	24	\$ 1.51	\$ 19.91	39.31	\$943
2" Meter	20,896,040	240	\$ 1.51	\$ 63.70	195.17	\$46,841
Total Commercial	24,613,780	329				\$53,451
Total Water Revenues	127,427,172	31,804				\$407,668

Misc Serv. Revenue	8,544
Total Revenue	\$416,212
Total Booked Revenue	\$422,996
Difference	(66,784)

Calculation of Proposed Water Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Water Revenues.

Class/ Meter Size	Gallons	Billing Units	Rates per 1000 gal	Base Charge	Average bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	3,616,464	1,594	\$ 1.17	\$ 10.31	10.31	\$16,441
<u>Buena Vista</u>						
5/8" Meter	46,845,858	13,049	\$ 1.17	\$ 10.31	10.31	\$134,587
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,082,743	9,926	\$ 1.17	\$ 10.31	12.80	\$127,048
	0	0				
<u>Orangewood</u>						
5/8" Meter	28,653,818	6,570	\$ 1.17	\$ 10.31	15.42	\$67,407
1" Meter	94,250	24	\$ 1.17	\$ 48.73	53.32	\$695
Total Residential	100,293,133	31,163				\$346,178
General Service						
<u>Orangewood</u>						
5/8" Meter	799,462	204	\$ 1.17	\$ 10.31	14.90	\$1,987
1" Meter	1,306,797	84	\$ 1.17	\$ 48.73	66.93	\$3,576
2" Meter	101,900	12	\$ 1.17	\$ 155.85	165.79	\$1,054
1.5" Meter	312,100	12	\$ 1.17	\$ 97.40	127.83	\$950
4" Meter	0	0	\$ 1.17	\$ 487.00		\$0
5/8" Meter Irrigation	0	0	\$ 1.17	\$ 10.31		\$0
1 1/2" Meter Irrigation	0	0	\$ 1.17	\$ 97.40		\$0
Total General Service	2,520,259	312				\$7,567
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	3,409,470	65	\$ 1.17	\$ 10.31	71.50	\$4,662
1" Meter	308,270	24	\$ 1.17	\$ 48.73	63.76	\$1,530
2" Meter	20,896,040	240	\$ 1.17	\$ 155.85	257.72	\$61,853
Total Commercial	24,613,780	329				68,045
Total Water Revenues	127,427,172	31,804				\$421,790

Effective rate prior to index filing
 Rates effective dates 1/1/01 - 7/14/01

Calculation of TYE 12/31/01 Sewer Revenues

Florida Public Service Commission

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

Schedule E-2
 Page 4 of 6
 Preparer: Steven M. 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	Rates per 1000 gal	Base Charge	Average Bill	Revenues
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	10.98	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	10.98	\$3,522
5/8" Meter Multu	0	36	0.00	7.32	7.32	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.72	10.25	27.24	\$270,389
Total Residential	21,845,303	11,862				\$291,515
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.08	10.25	10.25	\$53
1" Meter	308,270	24	8.08	25.63	129.41	\$3,106
2" Meter	635,910	12	8.08	82.02	510.20	\$6,122
Total Commercial	944,180	41				9,281
Total Sewer Revenues	22,789,483	11,903				300,796

Revenues per General Ledger	285,257
Adjustments	
Adjusted Revenues per General Ledger	<u>285,257</u>

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

Revenues per Above	300,796
Unreconcilable Difference	<u>(15,540)</u>
Unreconcilable Difference Percent	-5.45%

Effective rates after index filing
 Effective dates 7/15/01 - 12/31/01

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

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

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

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	10.98	10.98	\$17,341
5/8" Meter (Water-629)	0	321	0.00	10.98	10.98	\$3,522
5/8" Meter Multi	0	36	0.00	7.32	7.32	\$264
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	7.80	10.36	27.53	\$273,228
Total Residential	21,845,303	11,862				\$294,354
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.17	10.36	10.36	\$54
1" Meter	308,270	24	8.17	25.90	130.84	\$3,140
2" Meter	635,910	12	8.17	82.90	515.85	\$6,190
Total Commercial	944,180	41				9,384
Total Sewer Revenues	22,789,483	11,903				303,738

Revenues per General Ledger 285,257
 Adjustments
 Adjusted Revenues per General Ledger 285,257

Revenues per Above 303,738
 Unreconcilable Difference (18,482)
 Unreconcilable Difference Percent -6.48%

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

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

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

Explanation: Calculation of Proposed Sewer Revenues

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Average Bill</u>	<u>Revenues</u>
Residential						
<u>Wis-Bar</u>						
5/8" Meter	0	1,579	0.00	11.53	11.53	\$18,208
5/8" Meter (Water-629)	0	321	0.00	11.53	11.53	\$3,698
5/8" Meter Multu	0	36	0.00	11.53	11.53	\$277
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	21,845,303	9,926	8.61	11.53	30.48	\$287,634
Total Residential	<u>21,845,303</u>	<u>11,862</u>				<u>\$309,817</u>
Commercial						
<u>Summertree/Paradise Pt.</u>						
5/8" Meter	0	5	8.61	11.53	11.53	\$60
1" Meter	308,270	24	8.61	27.20	137.80	\$3,307
2" Meter	635,910	12	8.61	87.05	543.38	\$6,521
Total Commercial	<u>944,180</u>	<u>41</u>				<u>9,888</u>
Total Sewer Revenues	<u>22,789,483</u>	<u>11,903</u>				<u>319,705</u>